

GOVERNMENT OF KARNATAKA

TRANSPORT DEPARTMENT

OFFICE OF THE COMMISSIONER FOR
TRANSPORT, BANGALORE.

**MOTOR VEHICLE TAXATION
SCHEDULES
AMENDED UP TO DEC 2018**

MOTOR VEHICLE TAXATION SCHEDULES UPDATED UP TO DECEMBER 2018**SCHEDULE-PART-A****(See Section 3(1))**

Item No.	Class of vehicles	Quarterly tax for vehicles fitted with pneumatic tyres. Rs.
1	2	3
1	Motor Cycles (including motor scooters and cycles with attachment of propelling the same by mechanical power) owned by Central Government Employees or Defence Personnel or employees of public sector undertakings owned by Government of India including nationalized banks, which are brought with them to the State of Karnataka on transfer for which lifetime tax, or tax quarterly or annually, as the case may be, has already been paid in other states or union territories.	125.00
2	Invalid Carriages	10.00
3	Goods vehicles including Mobile Canteen, Mobile Library Van, Mobile Workshop Mobile Clinic. X-Ray Van, Cash Van.	
(1)	Vehicles in weight laden-	
(a)	xxxx	
(b)	xxxxx	
(c)	Exceeding 5,500 Kgs but not exceeding 12,000 Kgs	1,800.00
(d)	Exceeding 12,000 Kgs but not exceeding 15,000 Kgs	2,200.00
(e)	Exceeding 15,000 Kgs	2,200.00 Plus Rs.75.00 for every 250Kgs or part thereof in excess of 15,000Kgs

(2)	Additional tax payable in respect of goods vehicles specified in paragraph (1) used for drawing trailers for each trailer in weight laden.- For every 1,000 Kgs or part thereof Provided that two or more goods vehicles shall not be chargeable under this item in respect of the same trailer.	100.00
3-A	Multi-axled Goods vehicles other than articulated vehicles for which tax is levied under item No 10. having weight laden exceeding 15,000 Kgs	2,200-00 plus Rs75/- for every 250Kgs. or part thereof in excess of 15,000K gs.
4 (1)	Motor Vehicles other than those mentioned in items 5,6,7,8 and 9 plying for hire and used for Transport of passengers. Vehicles permitted to carry (excluding driver) x xxx	
(a)	x xxx	
(b)	Motor cabs other than those liable to be taxed in clause (C), for every passenger	100.00
(c)	Motor Cabs registered outside the State and covered with a permit issued under sub-section (9) of section 88 of the Motor Vehicles Act, 1988. (Central Act 59 of 1988), for every passenger	500.00
(d)	x xxx	
(e)	x xxx	
(2) (a)	Vehicles permitted to carry more than 12 passengers (other than the driver and conductor) and plying exclusively on routes within the limits of cities and towns notified by the Government, for every passenger which the vehicle is permitted to carry.	450.00
(b)	For every standing passenger, which the vehicle is permitted to carry	100.00

Note: In case of motor cabs cost of which exceeds Rs. 15 Lakhs tax shall be levied as specified in Part A8

(3)	Vehicles permitted to carry more than 12 passengers: (other than the driver and conductor)	
(a)	for every seated passenger , which the vehicle is permitted to carry	900.00
(b)	for every standing passenger , which the vehicle is permitted to carry	100.00
(4)	Maxi Cabs:-	
(a)	Having a floor area not exceeding six square metres, for every square metre.	750.00
(b)	Having a floor area exceeding six square metres, for every square metre.	700.00
5 (a)		
(i)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding driver and conductor/attendant) and comply with Rule 151(2) of the Karnataka Motor Vehicles Rules, 1989, for every passenger.	1500.00
(ii)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding driver and conductor/attendant) other than those liable to be taxed under item 5(a) (i) for every passengers.	2500.00
(b)	Motor Vehicles plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding driver and conductor/attendant) and comply with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989 and covered by Special permit issued under section 88(8) of the Motor Vehicles Act, 1988, for every passenger.	1500.00
6 (a)	Motor Vehicles (luxury buses) plying for hire or reward, constructed or adapted to carry more than 12 passengers (excluding driver and conductor/attendant) and comply with Rule 128 of Central Motor Vehicles Rules, 1989, or Motor Vehicles with permits granted under the Motor Vehicles (All India permit for Tourist – Transport Operators) Rules, 1993, plying for hire or reward permitted to carry more than twelve passengers (Excluding driver and conductor/attendant). for every passenger.	3500.00
(b)	X XXX	

7 (a)	Campers van used for hire or reward based on floor area, for every square metre.	4700.00
(b)	Motor Vehicles registered as sleeper coaches and permitted to carry more than 12 passengers (excluding the driver and conductor/attendant), for every sleeper which the vehicles is permitted to carry-	3000.00
8.	Omni buses and private service vehicles-	
(a)	x xxx	
(b)	Having floor area exceeding 5 square metres, but not exceeding 6 square metres, for every square metre.	800.00
(c)	Having floor area exceeding 6 square metres, but not exceeding 9 square metres, for every square metre.	850.00
(d)	Having floor area exceeding 9 square metres, but not exceeding 12 square metres, for every square metre.	950.00
(e)	Having floor area exceeding 12 square metres, for every square metre.	1100.00
(f)		
(i)	Owned by schools and exclusively used for conveyance of school children and staff of such schools, for every square mererof floor area.	20.00
(ii)	Owned by other Educational Institutions and exclusively used for conveyance of students and staff of such institutions, for every square metre of floor area.	80.00
(iii)	Owned by the Driving Training schools and exclusively used for Driving Training, for every square metre of floor area	200.00
(iv)	Omni buses owned by religious or charitable institutions for imparting moral, spiritual education or used for charitable purpose, and registered and recognized as such by Endowment Commissioner or Charity Commissioner or approved by the Government of Karnataka, for every square metre of floor area	150.00
8-A	Omni buses and private service vehicles held under lease agreement with industrial undertakings or companies for the purpose of providing transport conveyance to their employees from residence to factories/companies vice versa and such industrial undertakings or companies being holder of permit of such vehicles.	

(a)	Having floor area exceeding 5 square. metres but not exceeding 6 square metre, for every square. metre.	1,650.00
(b)	Having floor area exceeding 6 square metres but not exceeding 9 square metre, for every square. metre.	1,800.00
(c)	Having floor area exceeding 9 square. mtrs but not exceeding 12 square mtr, for every sq. mtr.	1,950.00
(d)	Having floor area exceeding 12 sq. metrfor every square. metre.	2,250.00
9.	Ambulance or Hearse van used for hire or reward	250.00
10.	Motor vehicles not themselves constructed to carry any load (other than water, fuel, accumulator and other equipment used for the purpose of propulsion, loose tools and loose equipment)used for haulage solely and weighing together with the largest number of trailers proposed to be drawn in weight laden- (Articulated Vehicles).	
(a)	Not exceeding 3,000 Kgs	195.00
(b)	Exceeding 3,000 Kgs but not exceeding 5,000 Kgs	360.00
(c)	Exceeding 5,000 Kgs but not exceeding 7,000 Kgs	780.00
(d)	Exceeding 7,000 Kgs but not exceeding 9,000 Kgs	1,365.00
(e)	Exceeding 9,000 Kgs but not exceeding 12,000 Kgs	1,625.00
(f)	Exceeding 12,000 Kgs but not exceeding 15,000 Kgs	1,785.00
(g)	Exceeding 15,000 Kgs	2,300.00 plus Rs. 75/- for every 250 kgs or part thereof in excess of 15,000 kgs
11.	xxxxxx	
12.	Fire Engines, Fire tenders and road water sprinklers in weight laden- For every 1,000 Kgs or part thereof	
(i)		100.00
(ii)	Additional tax payable in respect of such vehicles used for drawing trailers including fire engines, trailer pumps for each trailer with weight laden- for every 1,000 Kgs or part thereof Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	30.00

13	Motor Vehicles mounted with Drilling Rigs or mounted with Air Compressor with drilling rig unit.	3,000.00
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14 (1)	.x.x.x.x.	
(2)	Motor Cars including jeeps owned by Central Government employees or defence personnel or employees of public sector undertakings owned by Government of India including nationalized banks which are brought with them to the State of Karnataka on transfer for which lifetime tax, or tax quarterly or annually, as the case may be, has already been paid in other states or union territories.	500.00
15.	.x.x.x.x.	
16 (i)	Campers van not used for hire or reward and Motor Vehicles other than those liable to tax under the foregoing provisions of this schedule in weight unladen:-	
(a)	Not exceeding 1,500 Kgs	150.00
(b)	Exceeding 1,500 kgs but not exceeding 2,000 kgs	175.00
(c)	Exceeding 2,000 kgs but not exceeding 3,000 kgs	275.00
(d)	Exceeding 3,000 kgs but not exceeding 4,000 kgs	375.00
(e)	Exceeding 4,000 kgs but not exceeding 5,000 kgs	575.00
(f)	Exceeding 5,000 kgs but not exceeding 6,000 kgs	875.00
(g)	Exceeding 6,000 kgs but not exceeding 7,000 kgs	975.00
(h)	exceeding 7,000 kgs	1075.00
(ii)	Additional tax payable in respect of such vehicle other than camper van used for drawing trailers:-	
(a)	For each trailer, not exceeding 1,000 Kgs	30.00
(b)	For each trailer, exceeding 1,000 Kgs	40.00
(iii)	Additional tax payable in respect of such vehicle used for drawing campers trailers:-	
(a)	For each trailer, not exceeding 1,000 Kgs	100.00
(b)	For each trailer exceeding 1,000 Kgs but not exceeding 2000 Kgs	200.00
(c)	For each trailer exceeding 2,000 Kgs but not exceeding 3000 Kgs	300.00
(d)	For each trailer exceeding 3,000 Kgs but not exceeding 4000 Kgs	400.00
(e)	For each trailer exceeding 4,000 Kgs but not exceeding 5000 Kgs	500.00
(f)	For each trailer exceeding 5,000 Kgs but not exceeding 6000 Kgs	600.00
(g)	Exceeding 6,000 Kgs	700.00

“Part A1”
(See Section3(1))
Lifetime Tax for Two Wheelers

Sl No	Class of vehicles	Motor cycles whose cost does not exceed Rs. 50,000/-	Motor cycles cost of which exceeds Rs.50,000/- but does not exceeds Rs.1,00,000/-	Motor cycles cost of which exceeds Rs.1,00,000/-	Motor Cycles run on Electricity
A	At the time of Registration of New Vehicles	10 percent of cost of the Vehicle	12 percent of the cost of the Vehicle	18 percent of the cost of the Vehicle	4 percent of cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the life time tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%

14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%

Notes:

1. In respect of vehicles for which life time tax was due prior to the 1st day of April 2017, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any
2. Purchase Invoice shall be produced in respect of vehicles which are registered on or after 1st day of April 2007
3. Cost of the vehicle in relation to a motor vehicle means –
 - (a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and
 - (b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act, 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

PART –A2**[See section 3(1)]****Tractors Trailers and Power tiller-trailers
Specified in the second proviso to sub-section (1) of Section.3**

Item No.1	Classes of vehicles	Tractors	Trailers	Power Tiller Trailers
1	2	3	4	5
(A)	At the time of registration of new vehicles	1,500.00	500	500
(B)	If the vehicle is already registered and its age from the month of registration is:			
1.	Not more than 2 years	1,400	470	470
2	More than 2 years but not more than 3 years	1,300	440	440
3	More than 3 years but not more than 4 years	1,200	410	410
4	More than 4 years but not more than 5 years	1,110	380	380
5	More than 5 years but not more than 6 years	1,000	350	350
6	More than 6 years but not more than 7 years	900	320	320
7	More than 7 years but not more than 8 years	800	290	290
8	More than 8 years but not more than 9 years	700	260	260
9	More than 9 years but not more than 10 years	600	230	230
10	More than 10 years but not more than 11 years	500	200	200
11	More than 11 years but not more than 12 years	400	170	170
12	More than 12 years but not more than 13 years	300	140	140
13	More than 13 years but not more than 14 years	300	110	110
14	More than 14 years but not more than 15 years	300	80	80
15	More than 15 years	300	50	50

Note: In respect of vehicles for which the tax due prior to the First day of April 1990 but has paid, such tax shall be collected at the rates existing prior to the First day of April 1990.

PART-A3**[See Section 3(1)]**

Item No.	Class of vehicles	Life time tax
1	2	3
1.	Vintage Car x xxx	500.00
2.	Classic Car x xxx	1000.00

PART A4

[Lifetime Tax for three wheelers auto rickshaw carrying passengers (3+1) and goods carrier having gross vehicle weight not exceeding 1,500 kgs. Either used for hire or reward or not]

Item No.	Class of vehicle	Rate of tax in rupees
(1)	(2)	(3)
A	At the time of registration of new vehicle	2,500-00
B	If the vehicle is already registered and its age from the month of registration is-	2,400-00
(i)	not more than 2 years	
(ii)	More than 2 years but not more than 3 years	2,300-00
(iii)	More than 3 years but not more than 4 years	2,200-00
(iv)	More than 4 years but not more than 5 years	2,100-00
(v)	More than 5 years but not more than 6 years	2,000-00
(vi)	More than 6 years but not more than 7 years	1,900-00
(vii)	More than 7 years but not more than 8 years	1,800-00
(viii)	More than 8 years but not more than 9 years	1,700-00
(ix)	More than 9 years but not more than 10 years	1,600-00
(x)	More than 10 years	1,500-00

PART A5

{See Section 3(1)}

Lifetime Tax for Motor cars, Jeeps, Omni Buses and Private Service Vehicles.

Sl No	Class of vehicles	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which does not exceed Rs. 5 Lakhs.	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceedsRs 5 Lakhs but does not exceeding Rs.10Lakh	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs10 Lakhs but does not exceeding Rs20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceed Rs.20 Lakhs.	Motor cars, vans run on Electricity
1	2	3	4	5	6	7
A	At the time of Registration of New Vehicle	13 % of cost of the Vehicle	14 % of the cost of the Vehicle	17% of the cost of the Vehicle	18% of the cost of the Vehicle	4% of the cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%	81%
4	More than 4Years but not more than 5 Years	75%	75%	75%	75%	75%
5	More than5Years but not more than6 Years	69%	69%	69%	69%	69%

6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%	25%

Notes:

1. In respect of vehicles for which life time tax was due prior to the 1st day of April 2010, but has not been paid, such tax shall be collected at the rates prevailing prior to such day along with the penalty due, if any
2. Purchase Invoice shall be produced in respect of vehicles which are registered on or after 1st day of April 2007.
3. Cost of the vehicle in relation to a motor vehicle means –
 - (a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and
 - (b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act, 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

“PART A6”
(See Section 3(1))

Life time tax for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 5,500 Kgs. In weight laden, whether used for hire or reward or not.

Item No.	Class of Vehicles	Goods vehicle having gross vehicle weight exceeding 1500 Kgs. And not exceeding 2000 Kgs. Rs.	Goods vehicle having gross vehicle weight exceeding 2000Kgs. And not exceeding 3000Kgs.Rs.	Goods vehicles having gross vehicle weight exceeding 3,000Kgs. And not exceeding 5,500Kgs. Rs.
1	2	3	4	
A	At the time of Registration of New Vehicle	10,000	15,000	20,000
B	If the vehicle is already registered and its age from the month of Registration is:			
1	Not more than 2 years	9,300	13,950	18,600
2	More than 2 Years but not more than 3 Years	8,700	13,050	17,400
3	More than 3 Years but not more than 4 Years	8,100	12,150	16,200
4	More than 4 Years but not more than 5 Years	7,500	11,250	15,000
5	More than 5 Years but not more than 6 Years	6,900	10,350	13,800
6	More than 6 Years but not more than 7 Years	6,400	9,600	12,800
7	More than 7 Years but not more than 8 Years	5,900	8,850	11,800
8	More than 8 Years but not more than 9 Years	5,400	8,100	10,800
9	More than 9 Years but not more than 10 Years	4,900	7,350	9,800
10	More than 10 Years but not more than 11 Years	4,500	6,750	9,000
11	More than 11 Years but not more than 12 Years	4,100	6,150	8,200
12	More than 12 Years but not more than 13 Years	3,700	5,550	7,400
13	More than 13 Years but not more than 14 Years	3,300	4,950	6,600
14	More than 14 Years but not more than 15 Years	2,900	4,350	5,800
15	More than 15 years	2,500	3,750	5,000

“PART A7”
{See Section 3(1)}

Lifetime Tax for Construction Equipment Vehicles (As defined under Rule 2(ca) of C M V Rules,1989) And vehicles fitted with Air Compressor and Generators

SI No	Class of vehicles	Construction equipment vehicles
A	At the time of Registration of New Vehicles	6 percent of cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4 Years but not more than 5 Years	75%
5	More than 5 Years but not more than 6 Years	69%
6	More than 6 Years but not more than 7 Years	64%
7	More than 7 Years but not more than 8 Years	59%
8	More than 8 Years but not more than 9 Years	54%
9	More than 9 Years but not more than 10 Years	49%
10	More than 10 Years but not more than 11 Years	45%
11	More than 11 Years but not more than 12 Years	41%
12	More than 12 Years but not more than 13 Years	37%
13	More than 13 Years but not more than 14 Years	33%
14	More than 14 Years but not more than 15 Years	29%
15	More than 15 years	25%

Notes:

1. In respect of vehicles for which tax was due prior to the 1st day of April, 2010, but has not been paid ,such tax shall be collected at the rates prevailing prior to such day along with the penalty due ,if any.

2.Purchase Invoice shall be produced in respect of vehicles which are registered on or after 1st day of April 2007.

3 .Cost of the vehicle in relation to a motor vehicle means –

(a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and

(b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle , that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act. 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

Tax payable under Part A7 of the Schedule to the Act, w.e.f. 01.04.2010 in respect of Construction Equipment Vehicles which are more than 10 years old from the date of their original registration, reduces the tax as shown in the Table herein below :

Sl. No.	Age of Vehicles	I	II	III	IV	V
		Vehicle having ULW upto 10000 Kg &Upto 100 HP	Vehicle having ULW upto 20000 Kg &Upto 200 HP	Vehicle having ULW upto 50000 Kg &Upto 400 HP	Vehicle having ULW upto 50000 Kg &Upto 500 HP	Vehicle fitted with air compressor, generator & having ULW of 10000 Kg &upto 50 HP
I	More than 10 years but not more than 11 years	54,000	1,35,000	2,02,500	2,70,000	54,000
II	More than 11 years but not more than 12 years	49,200	123,000	1,84,500	2,46,000	49,200
III	More than 12 years but not more than 13 years	44,400	1,11,000	1,66,500	2,22,000	44,400
IV	More than 13 years but not more than 14 years	39,600	99,000	1,48,500	1,98,000	39,600
V	More than 14 years but not more than 15 years	34,800	87,000	1,30,500	1,74,000	34,800
VI	More than 15 years	30,000	75,000	1,12,500	1,50,000	30,000

Note : If the tax payable in respect of any Construction Equipment Vehicle under Part-A7 is less than the tax payable under this notification, the tax in respect of such Construction Equipment Vehicle may be paid under Part –A7.

“PART A8”

{See Section 3(1)}

**Lifetime Tax for Motor Cabs the cost of which exceeds Rupees 15 lakhs other than those r
registered out- side the State and covered with the permit issued under
Sub-Section (9) of Section 88 of the Motor Vehicle Act 1988(Central Act 59 of 1988).**

SI No	Class of vehicles	Percentage of tax levied
A	At the time of Registration of New Vehicles	15 percent of the cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4 Years but not more than 5 Years	75%
5	More than 5 Years but not more than 6 Years	69%
6	More than 6 Years but not more than 7 Years	64%
7	More than 7 Years but not more than 8 Years	59%
8	More than 8 Years but not more than 9 Years	54%
9	More than 9 Years but not more than 10 Years	49%
10	More than 10 Years but not more than 11 Years	45%
11	More than 11 Years but not more than 12 Years	41%
12	More than 12 Years but not more than 13 Years	37%
13	More than 13 Years but not more than 14 Years	33%
14	More than 14 Years but not more than 15 Years	29%
15	More than 15 years	25%

Notes:

1. In respect of vehicles for which tax was due prior to the 1st day of April, 2012, but has not been paid ,such tax shall be collected at the rates prevailing prior to such day along with the penalty due ,if any.
2. In its order dated 08-10-2012 passed in WP No. 33654-58/2012, the Hon’ble High Court of Karnataka has granted two installments for payment of the tax: The first installment is payable before 31-12-2012 and the Second Installment is payable before 31-03-2013. This concession is available only to vehicles registered prior to 01-04-2012.
3. Cost of the vehicle in relation to motor vehicle means –
 - (a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess, entry tax etc., as payable in the State of Karnataka; and
 - (b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle , that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other document and assessed as such under the Customs Act. 1962, together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

SCHEDULE PART-B

[See Section 3(2)]

Item No.	Classes of vehicles	For period not exceeding 7 days at a time	For period exceeding 7 days but not exceeding 31 days
1	Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical powers) not exceeding 400 kgs weight unladen-		
(a)	Bicycles exceeding 50 cc if not used for drawing a trailer or side car.	5-00	10-00
(b)	Bicycles exceeding 50 cc but not exceeding 300 cc if not used for drawing a trailer or side car	7-00	15-00
(c)	Bicycles exceeding 300 cc used for drawing a trailer or side car and bicycles exceeding 300 cc whether used for drawing a trailer or side car not	10-00	15-00
(d)	Tricles including Autorickshaws not used for transportation of goods or passengers for hire or reward	15-00	25-00
2.	Invalid carriages	3-00	5-00
3.	Goods Vehicles including mobile canteen mobile library van, bomile workshop, mobile clinic,x-ray van, cash van.		
1	In weight laden-		
(a)	Not exceeding 3,000 kgs	100-00	300-00
(b)	Exceeding 3,000 kgs but not exceeding 5,500 kgs	200-00	600-00
(c)	Exceeding 5,500 kgs but not exceeding 12,000 kgs	300-00	900-00
(d)	Exceeding 12,000 kgs but not exceeding 15,000 kgs	450-00	1,400-00
(e)	Exceeding 15,000 Kgs	460-00 plus 75-00 for every 250 kgs or part	1,380-00 plus 16-00 for every 250 kgs or

		thereof in excess of 15,000kgs	part thereof in excess of 15,000kgs
(2)	Additional tax payable in respect of goods vehicles specified in paragraph (1) used for drawing trailers for each trailer in weight laden. for every 1,000 kgs or part thereof Provided two or more goods vehicles shall not be chargeable under this item in respect of the same trailer	25-00	75-00
3-A	Multi-axled goods vehicles other than articulated vehicle for which tax is levied under item 10, having weight laden exceeding 15,000 kgs.	360-00 Plus Rs. 25.00 for every 250 kgs or part thereof in excess of 15,000 kgs	950-00 plus Rs 75-00 for every 250 kgs or part thereof in excess of 15,000 kgs.
4	Motor Vehicles other than those mentioned in item 5,6,7,8 and 9 plying for hire and used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act 1939.		
(1) (a)	Vehicles permitted to carry (excluding driver)- Not more than five passengers for every passengers	10-00	30-00
(b)	.x xxx		
(c)	.x xxx		
(d)	Not more than six passengers (motor cabs). For every passenger	75-00	150-00
(e)	More than six passengers but not more than twelve passengers (Maxi cabs) for every passengers	75-00	150-00
(2) (a)	Vehicles permitted to carry more than 12 passengers (other than driver and conductor). For every seated passenger which the vehicle is permitted to carry	100-00	200-00
(b)	For every standing passenger which the vehicle is permitted to carry	20-00	50-00
(3)	.x xxx		
5.	Motor Vehicles (Contract carriages including motor vehicles covered with permits issued under section 88(8) of the Motor Vehicles Act 1988) plying for hire or reward and	300-00	450-00

	constructed or adapted to carry more than twelve passengers (excluding driver and conductor/Attendant) and complying with rule 151 (2) of the Karnataka Motor Vehicles Rules 1989 for every passenger.		
6.	Motor Vehicles (Contract carriages including motor vehicles covered with permits issued under section 88(8) of the Motor Vehicles Act 1988) plying for hire or reward and constructed or adapted to carry more than twelve passengers (excluding driver and conductor/Attendant) other than those liable to be taxed under item 5 above for every passenger.	600-00	1500-00
7.	Campers van/sleeper coach used for hire or reward based on floor area for every square meter	700-00	1,400-00
8.	Omni buses private service vehicles Other than those owned by Educational Institutions, vehicles permitted to carry-		
(1)			
(a)	Up to 12 persons for every person	75-00	100-00
(b)	Exceeding 12 persons for every person	100-00	200-00
(2)	Owned by Educational Institutions for every person	10-00	30-00
9.	Ambulance or Hearse van used for hire or reward	15-00	25-00
10.	Motor Vehicles not themselves constructed to carry any load (other than water, fuel, accumulators and other equipment used for the purpose of propulsion, loose tools and loose equipment) used for haulage solely and weighing together with the largest number of trailers proposed to be drawn in weight laden-		
(a)	Not exceeding 7,500 kgs	150-00	400-00
(b)	Exceeding 7,500 kgs but not exceeding 15,000 kgs	300-00	400-00
(c)	Exceeding 15,000 kgs	300-00 plus Rs.40/- for every 250 kgs or	900-00 plus Rs 80/- for every 250 kgs or

		part thereof in excess of 15,000kgs	part thereof in excess of 15,000kgs
11.	Tractor, trailers and power tiller trailers specified in the second proviso to sub-section (1) of Section 3	15-00	30-00
12. (1)	Fir Engines, fire tenders and Road water sprinklers in weight laden- For every 1,000 Kgs or part thereof	10-00	30-00
(2)	Additional tax payable in respect of such vehicles used for drawing trailers including fire engines, trailers, pumps for each trailer in weight laden- For every 1,000 kgs or part thereof Provided that two or more vehicles shall be chargeable under this clause in respect of the same trailers.	5-00	20-00
13	Motor vehicles mounted with drilling rigs or mounted with Air compressor with drilling rig unit.	500-00	1000-00
14	.x xxx		
15	.x xxx		
15A	.x xxx		
16.	Motor cars including imported cars whether owned by companies or not, Campers van not used for hire or reward and Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule, in weight unladen-		
(a)	for every 1,000 kgs or part thereof	75-00	200-00
(b)	Additional tax payable in respect of such vehicles used for drawing trailers- For every 1,000 kgs or part thereof	10-00	30-00
17	Motor vehicles registered as cranes, mobile cranes, tower wagons, tree trimming vehicles, fork lifts, vehicles fitted with air compressor or Generator for every 1000 kgs or part thereof in weight unladen.	25-00	50-00

PART C
REFUND TABLE
[See Section 7(3)]

Item No.	Scale of refund	Vehicles exceeding 75 cc	Vehicles exceeding 75 cc but not exceeding 300 cc	Vehicles exceeding 300 cc or motor cycles attached with side car or trailer
A.	If after the registration removal of vehicle or cancellation or Registration of vehicle takes place:-			
	(1) Within a year	1055.00	2400.00	3360.00
	(2) after 1 year but within 2 years	1010.00	2300.00	3220.00
	(3) after 2 years but within 3 years	965.00	2200.00	3080.00
	(4) after 3 years but within 4 years	920.00	2100.00	2940.00
	(5) after 4 years but within 5 years	875.00	2000.00	2800.00
	(6) after 5 years but within 6 years	830.00	1900.00	2660.00
	(7) after 6 years but within 7 years	785.00	1800.00	2520.00
	(8) after 7 years but within 8 years	740.00	1700.00	2380.00
	(9) after 8 years but within 9 years	695.00	1600.00	2240.00
	(10) after 9 years but within 10 years	650.00	1500.00	2100.00
	(11) after 10 years but within 11 years	605.00	1400.00	1960.00
	(12) after 11 years but within 12 years	560.00	1300.00	1820.00
	(13) after 12 years but within 13 years	515.00	1200.00	1680.00
	(14) after 13 years but within 14 years	470.00	1100.00	1540.00
	(15) after 14 years but within 15 years	425.00	1000.00	1400.00
	(16) After 15 years	Nil	Nil	Nil

Note: In case where the life time tax has been paid under Part A1 existed prior to the 1st day of April, 1997 the refund of tax shall be under the refund table as in force prior to the first day of April 1997.

PART CC
[See Section 7(3)]

Refund table for two-wheelers irrespective of the cost of the vehicles in respect of which Lifetime tax is paid on or after 01-04-2007

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life time tax paid to be refunded.
(1)	(2)	(3)
1.	Within a year	93%
2.	After 1 year but within 2 years	87%
3.	After 2 years but within 3 years	81%
4.	After 3 years but within 4 years	75%
5.	After 4 years but within 5 years	69%
6.	After 5 years but within 6 years	64%
7.	After 6 years but within 7 years	59%
8.	After 7 years but within 8 years	54%
9.	After 8 years but within 9 years	49%
10.	After 9 years but within 10 years	45%
11.	After 10 years but within 11 years	41%
12.	After 11 years but within 12 years	37%
13.	After 12 years but within 13 years	33%
14.	After 13 years but within 14 years	29%
15.	After 14 years but within 15 years	25%
16.	After 15 years	Nil

Note :

In cases where the Lifetime tax has been paid under Part A1 as in force prior to the First day of April, 2007 the refund of tax shall be as provided under the refund tables as in force prior to the First day of April, 2007.

PART C-1

[See section 7(3)]

REFUND TABLE

Sl. No.	Scale of Refund	Tractors	Trailers	Power Trailers	Tiller
(1)	(2)	(3)	(4)	(5)	
	If after the registration, removal of vehicles or cancellation of registration of vehicles takes place.				
1.	Within a year	1,400	470	470	
2.	After 1 year but with 2 years	1,300	440	440	
3.	After 2 years but within 3 years	1,200	410	410	
4.	After 3 years but within 4 years	1,100	380	380	
5.	After 4 years but within 5 years	1,000	350	350	
6.	After 5 years but within 6 years	900	320	320	
7.	After 6 years but within 7 years	800	290	290	
8.	After 7 years but within 8 years	700	260	260	
9.	After 8 years but within 9 years	600	230	230	
10	After 9 years but within 10 years	500	200	200	
11	After 10 years but within 11 years	400	170	170	
12	After 11 years but within 12 years	300	140	140	
13	After 12 years but within 13 years	200	110	110	
14	After 13 years but within 14 years	Nil	80	80	
15	After 14 years but within 15 years	Nil	50	50	
16	After 15 years	Nil	Nil	Nil	

PART C-2**[See section 7(3)]**

Refund table for three wheelers including autorickshaws carrying passenger or goods not exceeding 1,500 kgs in weight laden either used for hire or reward or not

Sl. No	Scale of refund	Amount of refund in rupees
(1)	(2)	(3)
	If after the registration, removal of vehicles or cancellation of registration of vehicles takes place:	
1	Within 2 years	2400.00
2	After 2 years but within 3 years	2300.00
3.	After 3 years but within 4 years	2200.00
4.	After 4 years but within 5 years	2100.00
5	After 5 years but within 6 years	2000.00
6	After 6 years but within 7 years	1900.00
7	After 7 years but within 8 years	1800.00
8	After 8 years but within 9 years	1700.00
9	After 9 years but within 10 years	1600.00
10	After 10 years	Nil

PART C3

[See Section 7(3)]

Refund Table of Motor Cars, Jeeps, Omnibuses and Private Service vehicles in respect of which life time tax is paid from 01-04-2000 to 31-03-2003

Sl. No.	Class of vehicle	Motor Cars & Jeeps not exceeding 800 cc	Motor Cars & Jeeps exceeding 800cc but not exceeding 1500 cc	Motor Cars & Jeeps exceeding 1500 cc and above or attached with trailer	Motor Cars & Jeeps cost of which exceeds Rs 6/- lakhs.	Omni buses, Private service vehicles having floor area up to 4 sq. Mtrs.	Omni Buses & Private service vehicles having floor area exceeding 4 sq. mtrs but not exceeding 5 sq. mtrs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	If after the registration removal of vehicles of cancellation of registration of vehicles takes place.						
1	Within a year	11280.00	16920.00	22560.00	42300.00	28200.00	33850.00
2	After 1 year but within 2 years	10560.00	15840.00	21120.00	39600.00	26400.00	31700.00
3	After 2 years but within 3 years	9840.00	14760.00	19680.00	36900.00	24600.00	29550.00
4	After 3 years but within 4 years	9120.00	13680.00	18240.00.	34200.00	22800.00	27400.00
5	After 4 years but within 5 years	8400.00	12600.00	16800.00	31500.00	21000.00	25250.00
6	After 5 years but within 6 years	7680.00	11520.00	15360.00	28800.00	19200.00	23100.00
7	After 6 years but within 7 years	6960.00	10440.00	13920.00	26100.00	17400.00	20950.00
8	After 7 years but within 8 years	6240.00	9360.00	12480.00	23400.00	15600.00	18800.00
9	After 8 years but within 9 years	5520.00	8280.00	11040.00	20700.00	13800.00	16650.00
10	After 9 years but within 10 years	4800.00	7200.00	9600.00	18000.00	12000.00	14500.00
11	After 10 years but within 11 years	4080.00	6120.00	8160.00	15300.00	10200.00	12350.00
12	After 11 years but within 12 years	3360.00	5040.00	6720.00	12600.00	8400.00	10200.00
13	After 12 years but within 13 years	2640.00	3960.00	5280.00	9900.00	6600.00	8050.00

14	After 13 years but within 14 years	1920.00	2880.00	3840.00	7200.00	4800.00	5900.00
15	After 14 years but within 15 years	1200.00	1800.00	2400.00	4500.00	3000.00	3750.00
16	After 15 years	Nil	Nil	Nil	Nil	Nil	Nil

Note: In case where the life time tax has been paid under Part A5 as existed to the First day of April 2000, the refund of tax shall be under the refund table as in force prior to the First day of April 2000.

PART C4

[See Section 7(3)]

Refund table for Motor Cars, jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs irrespective of the cost of the vehicles in respect of which Lifetime tax is paid on or after 01-04-2007

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life time tax paid to be refunded.
(1)	(2)	(3)
1.	Within a year	93%
2.	After 1 year but within 2 years	87%
3.	After 2 years but within 3 years	81%
4.	After 3 years but within 4 years	75%
5.	After 4 years but within 5 years	69%
6.	After 5 years but within 6 years	64%
7.	After 6 years but within 7 years	59%
8.	After 7 years but within 8 years	54%
9.	After 8 years but within 9 years	49%
10.	After 9 years but within 10 years	45%
11.	After 10 years but within 11 years	41%
12.	After 11 years but within 12 years	37%
13.	After 12 years but within 13 years	33%
14.	After 13 years but within 14 years	29%
15.	After 14 years but within 15 years	25%
16.	After 15 years	Nil

Note :

In case where the Lifetime tax has been paid under Part A5 prior to the First day of April, 2007 the refund of tax shall be under the refund table as in force prior to the First day of April, 2007.

“PART C5
(See Section 7(3))

Refund table for goods vehicles having gross vehicle weight exceeding 1,500 Kgs but not exceeding 5,5 00 Kgs in respect of which life time tax is paid under Part A6 on or after 01-04-2007

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life Time Tax paid to be refunded					
		Goods having vehicle weight exceeding 1500 Kgs and not exceeding 2000 Kgs Rs.	Vehicle gross weight not exceeding 2000	Goods having vehicle weight exceeding 2000 kgs and not exceeding 3000 kgs Rs.	vehicle gross weight not exceeding 3000	Goods having vehicle weight exceeding 3000 kgs and not exceeding 5500 kgs Rs.	vehicle gross weight not exceeding 5500 kgs Rs.
1	2	3		4		5	
1	Within a year		9300.00		13950.00	18600.00	
2	After 1 year but within 2 years		8700.00		13050.00	17400.00	
3	After 2 year but within 3 years		8100.00		12150.00	16200.00	
4	After 3 year but within 4 years		7500.00		11250.00	15000.00	
5	After 4 year but within 5 years		6900.00		10350.00	13800.00	
6	After 5 year but within 6 years		6400.00		9600.00	12800.00	
7	After 6 year but within 7 years		5900.00		8850.00	11800.00	
8	After 7 year but within 8 years		5400.00		8100.00	10800.00	
9	After 8 year but within 9 years		4900.00		7350.00	9800.00	
10	After 9 year but within 10 years		4500.00		6750.00	9000.00	
11	After 10 year but within 11 years		4100.00		6150.00	8200.00	
12	After 11 year but within 12 years		3700.00		5550.00	7400.00	
13	After 12 year but within 13 years		3300.00		4950.00	6600.00	
14	After 13 year but within 14 years		2900.00		4350.00	5800.00	
15	After 14 year but within 15 years		2500.00		3750.00	5000.00	
16	After 15 years		Nil		Nil	Nil	

**“PART C6
(See Section 7(3))**

Refund Table for Construction Equipment Vehicles (As defined under Rule 2(ca) of C M V Rules,1989) and vehicles fitted with Air Compressor or Generators

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

“PART C7**(See Section 7(3))****Refund Table for Motor Cabs cost of which exceeds Rs. 15 Lakhs**

Sl.No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

Part-D- Omitted**Part – E****(See Section 3 (5))****Tax payable on all motor vehicles including chassis, requiring temporary registration**

Item No.	Class of vehicles	For a period not exceeding 30 days
1	2	3
a.	Motor Cycles / three wheeled vehicles	100.00
b.	Light Motor Vehicles, other than three wheeled vehicles	200.00
c.	Medium Passenger Vehicles / Medium Goods Vehicles.	400.00
d.	Heavy Passenger Vehicles / Heavy Goods Vehicles.	600.00
e.	Chassis to which body has not been attached.	500.00
f.	Any other vehicles.	300.00

Collection of Cess
(See Section 3(A) & 10(A))

Cess payable on all motor vehicles including fleet owner regd. Under Motor Vehicles Act, 1988

There shall be levied and collected by way of cess at the rate of eleven percentum of the tax levied under section 3 on the Motor Vehicles registered under Motor Vehicles Act, 1988 (Central Act 59 of 1988)

Explanation:

1. The expression "Goods" in item 3 of part A and B does not include light persona effects of passengers.
2. The expression "Weight Laden "means:-
 - (a) In the case of goods vehicle or a trailer in respect of which permit has been issued under the Motor Vehicles Act. The maximum laden weight specified in the permit.
 - (b) In the case of goods vehicle or a trailer n respect of which no permit has been issued under the Motor Vehicles Act, the registered laden weight of such vehicles
3. Where in pursuance of any agreement between the Government of Karnataka and the Government of any other State, tax in respect of any stage carriage, plying on a route lying partly in the State of Karnataka and partly in the other State, tax in respect of any stage carriage, plying on a route lying partly in the State of Karnataka and partly in the other State, is payable to the Government of Karnataka only, the tax in respect of such vehicles shall be calculated on the total distance covered by the Stage carriage on such route.
4. For the purpose of item 6 of Part 'A' of the Schedule "Luxury Bus" means a bus, the body of which is constructed in accordance with Rule 128 of the Central Motor Vehicles Rules 1989.
5. The expression "floor area" means, the total floor area inside the body of the vehicle (measuring length into breadth)less ten percent standard deduction of the total floor area.
 Provided that fraction of a square metre beyond the first decimal point of the net floor area arrived at after standard deduction shall be rounded off to the next higher decimal point.
 Example (1) 1.31 to be rounded off to 1.4
 (2) 1.76 to be rounded off to 1.8
 (3) 1.654 to be rounded off to 1.7
6. Cost of the vehicle in relation to a motor vehicle means-
 - (a) In respect of a vehicle manufactured in India, cost of the vehicle as per the purchase invoice issued either by the manufacturer or by the dealer of the vehicle including the excise duty, sales tax, surcharge or cess entry tax etc. as payable in the State of Karnataka, and
 - (b) In respect of an imported motor vehicle, irrespective of its place of manufacture, the total cost incurred in importing the vehicle, that is to say, the value of the motor vehicle as endorsed in the Bill of Entry or such other documents and assessed as such under the Customs Act 1962. together with the Customs Duty levied, freight charges incurred and other taxes levied thereupon including additional duty penalty levied if any by the customs department or any other Department.
