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Part IV—Section 2

Tamil Nadu Acts and Ordinances

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 06th November 2023 and is hereby published for general information:—

ACT No. 30 of 2023.

**An Act further to amend the Tamil Nadu Motor Vehicles
Taxation Act, 1974.**

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2023. Short title and commencement.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

Tamil Nadu Act 13
of 1974.

2. In section 2 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (hereinafter referred to as the principal Act),— Amendment of section 2.

(1) clause (1-A), shall be re-lettered as clause (1-AA), and before clause (1-AA) as so re-lettered, the following clause shall be inserted, namely:—

“(1-A) "cost of vehicle" means the total price paid at the time of purchase as ascertained from the authorised dealer or manufacturer as the case may be and in the case of vehicle imported from outside India, it means the total price as evidenced from the bill of entry for home consumption;”;

(2) for clause (5), the following clauses shall be inserted, namely:—

“(5) “Motor Vehicles Act” means the Motor Vehicles Act, 1988 (Central Act 59 of 1988);”;

(5-A) “prescribed” means prescribed by rules made under this Act;”.

Amendment of section 3.

3. In section 3 of the principal Act, in sub-section (1) and in the proviso to sub-section (2), after the expression “or in the Ninth Schedule”, the expression “or in the Tenth Schedule” shall be inserted.

Amendment of section 3-A.

4. In section 3-A of the principal Act, in sub-section (1), for the expression “motor vehicles suitable for use on road”, the expression “motor vehicles other than those operated, on battery and by liquified petroleum gas, compressed natural gas or liquified natural gas” shall be substituted.

Amendment of section 4.

5. In section 4 of the principal Act,—

(1) in sub-section (1-A),—

(a) for clause (a), the following clause shall be substituted, namely:—

“(a) in respect of the motor vehicles specified in Part – I of the Second Schedule, in Part – I of the Third Schedule, in Part – I of the Fifth Schedule, in Part – I of the Seventh Schedule, in Part-I of the Eighth Schedule and in Part – I of the Tenth Schedule, at the time of its registration, a life time tax shall be paid at the rates specified therein, on a licence to be taken out for the life time of such vehicles;”;

(b) clause (aa) and clause (aaa) shall be omitted;

(c) for clause (b), the following clause shall be substituted, namely:—

“(b) in respect of the old motor vehicles specified in Part – II of the Second Schedule, in Part – II of the Third Schedule, in Part – II of the Fifth Schedule, in Part – II of the Seventh Schedule, in Part – II of the Eighth Schedule and in Part – II of the Tenth Schedule, a life time tax shall be paid at the rates specified therein on a licence to be taken out for the life time of such vehicles.”;

(d) in clause (c), for the expression “classes 6 and 7”, the expression “class 9” shall be substituted;

(e) after clause (c) and the Explanation thereunder, the following clause shall be added, namely:—

“(d) in respect of construction equipment vehicles specified in the First Schedule, the tax shall be paid either annually at the rates specified therein or for the life time of such vehicles at the rates specified in Part I and of such old vehicles in Part II of the Tenth Schedule, on a licence to be taken out for such vehicles for that year or for the life time, as the case may be.”;

(2) in sub-section (1-B) and in the proviso thereto, for the expression “class 5-A”, the expression “class 6” shall be substituted;

(3) in sub-section (4), for the expression “or in Part-I of the Eighth Schedule”, the expression “or in the Eighth Schedule or in the Tenth Schedule” shall be substituted.

6. In the principal Act, for the Schedules, the following Schedules shall be substituted, namely:—

Substitution of Schedules.

“FIRST SCHEDULE.
(See sections 3 and 6)

Classes of vehicles. (1)	Tax. (2)
1. Goods carriages.	Rs.
	Annual tax.
Goods carriages not exceeding 3000 Kgs. in weight laden.	3600
	Quarterly tax.
(a) Goods carriages exceeding 3000 Kgs. but not exceeding 5500 Kgs. in weight laden.	1425
(b) Goods carriages exceeding 5500 Kgs. but not exceeding 9000 Kgs. in weight laden.	2000
(c) Goods carriages exceeding 9000 Kgs. but not exceeding 12000 Kgs. in weight laden.	2400
(d) Goods carriages exceeding 12000 Kgs. but not exceeding 13000 Kgs. in weight laden.	2600
(e) Goods carriages exceeding 13000 Kgs. but not exceeding 15000 Kgs. in weight laden.	3100
(f) Goods carriages exceeding 15000 Kgs. in weight laden.	3100
	(Plus Rs.100 for every 250 Kgs. or part thereof in excess of 15000 Kgs. in weight laden.)
(g) Multi-axle goods carriages exceeding 15000 Kgs. in weight laden.	3100
	(Plus Rs.75 for every 250 Kgs. or part thereof in excess of 15000 Kgs. in weight laden).
(h) Trailers used for carrying goods other than those falling under classes 4,9,10 and 11.—	
(i) For each trailer not exceeding 3000 Kgs. in weight laden.	500
(ii) For each trailer exceeding 3000 Kgs. but not exceeding 5500 Kgs. in weight laden.	600
(iii) For each trailer exceeding 5500 Kgs. but not exceeding 9000 Kgs. in weight laden.	1000
(iv) For each trailer exceeding 9000 Kgs. but not exceeding 12000 Kgs. in weight laden.	1200

(v) For each trailer exceeding 12000 Kgs. but not exceeding 13000 Kgs. in weight laden.	1500
(vi) For each trailer exceeding 13000 Kgs. but not exceeding 15000 Kgs. in weight laden.	1800
(vii) For each trailer exceeding 15000 Kgs. in weight laden.	1800 (Plus Rs.75 for every 250 Kgs. or part thereof in excess of 15000 Kgs. in weight laden).
2. Motor vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act,—	
I. Vehicles permitted to ply solely as contract carriages, whether classified as "Tourist Vehicle" or not, and is permitted to carry,—	
(a) not more than thirty-five persons (other than the driver), for every square meter of floor area of the vehicle;	4,900
(b) more than thirty-five persons (other than the driver), for every person (other than the driver)	3,000
II. (a) Omni Bus with sleeper berth	4,000 per single berth.
(b) Omni Bus with both seat and sleeper berth	4,000 per single berth. 3,000 per single seat.
III. Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor),—	
(a) Plying exclusively within the Chennai Metropolitan Area — For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.	100 + surcharge 25 per cent.
(b) Plying exclusively within the limits of the city of Madurai or the city of Coimbatore or within the limits of one or more contiguous municipalities or on other town service routes— For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry.	400 + surcharge 10 per cent.
(c) Plying in routes or areas other than those falling under items (a) and (b)—	
(i) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry, if the service classed as "Express Service".	450 + surcharge 25 per cent.

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| (ii) For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry in the case of services other than "Express Service"(Mofussil Service). | 450 +
surcharge
25 per cent. |
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Explanation.— The tax payable in respect of a reserve stage carriage or a spare bus shall be the maximum rate payable per passenger for any regular stage carriage of the permit holder.

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| 3. 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 only),— | |
| (a) Weighing not more than 2500 kgs. unladen. | 165 |
| (b) Weighing more than 2500 kgs. unladen. | 240 |
| 4. Fire engines, fire tenders and road water sprinklers,— | |
| (a) Not exceeding 1000 Kgs. in weight laden. | 45 |
| (b) Exceeding 1000 Kgs. but not exceeding 1500 Kgs. in weight laden. | 60 |
| (c) Exceeding 1500 Kgs. but not exceeding 2000 Kgs. in weight laden. | 75 |
| (d) Exceeding 2000 Kgs. but not exceeding 3000 Kgs. in weight laden. | 90 |
| (e) Exceeding 3000 Kgs. but not exceeding 4000 Kgs. in weight laden. | 105 |
| (f) Exceeding 4000 Kgs. but not exceeding 5500 Kgs. in weight laden. | 120 |
| (g) Exceeding 5500 Kgs. but not exceeding 7500 Kgs. in weight laden. | 150 |
| (h) Exceeding 7500 Kgs. but not exceeding 9000 Kgs. in weight laden. | 180 |
| (i) Exceeding 9000 Kgs. in weight laden. | 200 |
| (j) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines trailers pumps— | |
| (i) For each trailer not exceeding 1000 Kgs. in weight laden: | 30 |
| (ii) For each trailer exceeding 1000 Kgs. but not exceeding 2000 Kgs. in weight laden. | 45 |
| (iii) For each trailer exceeding 2000 Kgs. in weight laden: | 75 |
| Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer. | |
| 5. Motor-Cycles (including tri-cycles, scooters and cycles, with attachment for propelling the same by mechanical power) not exceeding 600 Kgs. in weight unladen— | Annual Tax.
(Rs.) |
| (a) Bi-cycles exceeding 50 cc but not exceeding 75 cc with or without drawing a trailer or side car. | 135 |
| (b) Bi-cycles exceeding 75 cc but not exceeding 170 cc with or without drawing a trailer or side car. | 200 |
| (c) Bi-cycles exceeding 170 cc with or without drawing a trailer or side car and tricycles. | 240 |

6. Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988, (Central Act 59 of 1988), to carry in all—		Five year Tax.		
		(Rs.)		
(a) more than three persons but not more than four persons including the driver.		1400		
(b) more than four persons but not more than six persons including the driver (ordinary motor cab-meter taxi and Share auto rickshaw).		6000		
7. Vehicles or trailers fitted with equipments like rigs or generators or compressors irrespective of the laden weight.		Annual Tax.		
		(Rs.)		
		5000		
8. Construction equipment vehicle.		15000		
9. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule,—	Imported vehicles	Indian-made vehicles owned by Individual	Others	
		Annual Tax.		
	(Rs.)	(Rs.)	(Rs.)	
(a) weighing not more than 700 Kgs. unladen.	2000	700	1400	
(b) weighing more than 700 Kgs. but not more than 1500 Kgs. unladen.	2600	900	1800	
(c) weighing more than 1500 Kgs. but not more than 2000 Kgs. unladen.	3000	1100	2200	
(d) weighing more than 2000 Kgs. but not more than 3000 Kgs. unladen.	3200	1300	2600	
(e) weighing more than 3000 Kgs. unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.	3700	1400	2800	

Explanation.— For the purpose of this class, the word “individual” means a person known by his proper name.

10. Motor vehicles, other than those liable to tax under the foregoing provisions of this Schedule, weighing more than 3000 Kgs. unladen and covered by private transport vehicle permit and those in respect of which private service vehicle permit is required under the Motor Vehicles Act,—	Quarterly tax.
	(Rs.)
(a) in respect of vehicles owned by educational institutions (educational institution bus),—	
(i) to transport students and staff of schools – For every person (other than the driver) which the vehicle is permitted to carry.	75

(ii) to transport students and staff of colleges – For every person (other than the driver) which the vehicle is permitted to carry.	125
(b) in other cases — For every person (other than the driver) which the vehicle is permitted to carry,—	
(i) Air-conditioned.	900
(ii) Non air-conditioned.	600
<p>Provided that the educational institution buses and other vehicles granted temporary permit for the purposes referred to in item (a), (b) or (c) of sub-section (1) of section 87 of the Motor Vehicles Act, 1988, (Central Act 59 of 1988), shall pay separate tax excluding the driver seat at the following rates:—</p>	
(i) Educational institution buses when used for the transport of students and staff of the institution concerned.	Rs.45/- per seat for seven days or part thereof.
(ii) Other vehicles when used for transport of staff of the institution concerned.	Rs.100/- per seat for seven days or part thereof.
(iii) Educational institution buses and other vehicles used for other purposes other than those specified in clauses (i) and (ii) above.	Rs.45/- per seat per day.
11. Additional tax payable in respect of vehicles referred to in classes 9 and 10 used for drawing trailers.	
(i) For each trailer not exceeding 1 tonne in weight unladen.	30
(ii) For each trailer exceeding 1 tonne in weight unladen.	45
<p>Provided that two or more vehicles shall not be chargeable under class 9 or class 10 in respect of the same trailer.</p>	
12. Reserve stage carriage or spare bus (to carry more than six persons excluding the driver and the conductor) when operated as contract carriage on special occasions under special permit.	Rs. 20 per person per day.

SECOND SCHEDULE.*[See section 4 (1-A)(bb)]***Part – I****New Motor Cycle.**

At the time of registration.

Total cost of the vehicle.—

Rate of life tax.*(per cent. of the cost of the vehicle)*

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| (i) Not-exceeding rupees one lakh | 10 per cent. |
| (ii) Exceeding rupees one lakh | 12 per cent. |

Part – II**Old Motor Cycle.**

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act or old motor cycles plying and registered in this State, and if its age from the month of such registration is,—

Rate of life tax.*(per cent. of the cost of the vehicle)*

Cost of the vehicle.

	Not exceeding one lakh.	Exceeding one lakh.
1. Not more than one year.	8.25 per cent.	10.25 per cent.
2. More than one year but not more than two years.	8.00 per cent.	10.00 per cent.
3. More than two years but not more than three years.	7.75 per cent.	9.75 per cent.
4. More than three years but not more than four years.	7.50 per cent.	9.50 per cent.
5. More than four years but not more than five years.	7.25 per cent.	9.25 per cent.
6. More than five years but not more than six years.	7.00 per cent.	9.00 per cent.
7. More than six years but not more than seven years.	6.75 per cent.	8.75 per cent.
8. More than seven years but not more than eight years.	6.50 per cent.	8.50 per cent.
9. More than eight years but not more than nine years.	6.25 per cent.	8.25 per cent.
10. More than nine years but not more than ten years.	6.00 per cent.	8.00 per cent.
11. More than ten years but not more than eleven years.	5.75 per cent.	7.75 per cent.
12. More than eleven years.	5.50 per cent.	7.50 per cent.

THIRD SCHEDULE

[See section 4 (1-A)]

Part – I**New Motor Vehicles.**

At the time of registration.

Total cost of the vehicle.—	Rate of life tax. (per cent. of the cost of the vehicle)
(i) Not exceeding rupees 5 lakhs	- 12 per cent.
(ii) Exceeding rupees 5 lakhs but not exceeding 10 lakhs	- 13 per cent.
(iii) Exceeding rupees 10 lakhs but not exceeding 20 lakhs	- 18 per cent.
(iv) Exceeding rupees 20 lakhs	- 20 per cent.

Part – II**Old Motor Vehicles.**

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—	Rate of life tax. (per cent of the cost of the vehicle)			
	Not exceeding 5 lakhs.	Exceeding 5 lakhs but not exceeding 10 lakhs.	Exceeding 10 lakhs but not exceeding 20 lakhs.	Exceeding 20 lakhs.
1. Not more than one year.	10.75 <i>per cent.</i>	11.75 <i>per cent.</i>	16.75 <i>per cent.</i>	18.75 <i>per cent.</i>
2. More than one year but not more than two years.	10.50 <i>per cent.</i>	11.50 <i>per cent.</i>	16.50 <i>per cent.</i>	18.50 <i>per cent.</i>
3. More than two years but not more than three years.	10.25 <i>per cent.</i>	11.25 <i>per cent.</i>	16.25 <i>per cent.</i>	18.25 <i>per cent.</i>
4. More than three years but not more than four years.	10.00 <i>per cent.</i>	11.00 <i>per cent.</i>	16.00 <i>per cent.</i>	18.00 <i>per cent.</i>
5. More than four years but not more than five years.	9.75 <i>per cent.</i>	10.75 <i>per cent.</i>	15.75 <i>per cent.</i>	17.75 <i>per cent.</i>
6. More than five years but not more than six years.	9.50 <i>per cent.</i>	10.50 <i>per cent.</i>	15.50 <i>per cent.</i>	17.50 <i>per cent.</i>
7. More than six years but not more than seven years.	9.25 <i>per cent.</i>	10.25 <i>per cent.</i>	15.25 <i>per cent.</i>	17.25 <i>per cent.</i>

8.	More than seven years but not more than eight years.	9.00 <i>per cent.</i>	10.00 <i>per cent.</i>	15.00 <i>per cent.</i>	17.00 <i>per cent.</i>
9.	More than eight years but not more than nine years.	8.75 <i>per cent.</i>	9.75 <i>per cent.</i>	14.75 <i>per cent.</i>	16.75 <i>per cent.</i>
10.	More than nine years but not more than ten years.	8.50 <i>per cent.</i>	9.50 <i>per cent.</i>	14.50 <i>per cent.</i>	16.50 <i>per cent.</i>
11.	More than ten years but not more than eleven years.	8.25 <i>per cent.</i>	9.25 <i>per cent.</i>	14.25 <i>per cent.</i>	16.25 <i>per cent.</i>
12.	More than eleven years.	8.00 <i>per cent.</i>	9.00 <i>per cent.</i>	14.00 <i>per cent.</i>	16.00 <i>per cent.</i>

FOURTH SCHEDULE.*(See section 3-A)***GREEN TAX.**

Class of Motor Vehicles. (1)	Tax. (2) Rs.
1. Motor Vehicle other than a transport vehicle which has completed 15 years from the date of its registration—	
(i) Motor Cycle.	750 (for five years)
(ii) Other Motor Vehicles.	1500 (for five years)
2. (i) Transport Vehicle other than Auto Rickshaw which has completed 7 years from the date of its registration.	750 (per annum)
(ii) Auto Rickshaw	250 (per annum)

FIFTH SCHEDULE.*[See section 4 (1-A)(bbb)]***Goods carriages not exceeding 3000 kgs. in weight laden.****Part –I****New Motor Vehicles**

	Rate of life tax. <i>(per cent of the cost of the vehicle)</i>
At the time of registration.	<i>8 per cent of the cost of the vehicle.</i>

Part – II
Old Motor Vehicles

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—	Rate of life tax. (per cent. of the cost of the vehicle)
1. Not more than one year.	<i>6.75 per cent.</i>
2. More than one year but not more than two years.	<i>6.50 per cent.</i>
3. More than two years but not more than three years.	<i>6.25 per cent.</i>
4. More than three years but not more than four years.	<i>6.00 per cent.</i>
5. More than four years but not more than five years.	<i>5.75 per cent.</i>
6. More than five years but not more than six years.	<i>5.50 per cent.</i>
7. More than six years but not more than seven years.	<i>5.25 per cent.</i>
8. More than seven years but not more than eight years.	<i>5.00 per cent.</i>
9. More than eight years but not more than nine years.	<i>4.75 per cent.</i>
10. More than nine years but not more than ten years.	<i>4.50 per cent.</i>
11. More than ten years.	<i>4.25 per cent.</i>

SIXTH SCHEDULE.

[See section 3-B]

ROAD SAFETY TAX.

New Motor Vehicles.

<i>Class of motor vehicles.</i> (1)	<i>Tax.</i> (2) (Rs.)
1. Motor Cycles.	375
2. Light Motor Vehicles.	2250
3. Other Motor Vehicles.	3000

SEVENTH SCHEDULE.*[See sections 3 and 4(1-A)(a)]***Part - I**

At the time of registration.

New Tourist Motor Cab which is permitted to carry more than four persons but not more than seven persons including the driver.	Rate of life tax. (per cent. of the cost of the vehicle)
Total cost of the vehicle.—	
(i) Not exceeding rupees 5 lakhs.	<i>12 per cent.</i>
(ii) Exceeding rupees 5 lakhs but not exceeding 10 lakhs.	<i>13 per cent.</i>
(iii) Exceeding rupees 10 lakhs but not exceeding 20 lakhs.	<i>18 per cent.</i>
(iv) Exceeding rupees 20 lakhs.	<i>20 per cent.</i>

Part-II.

Old Tourist Motor Cab, which is already registered and is permitted to carry more than four persons but not more than seven persons including the driver.

Total cost of the vehicle.-	Rate of tax. (per cent. of the cost of the vehicle)
(i) Not exceeding rupees 5 lakhs	<i>10.5 per cent</i>
(ii) Exceeding rupees 5 lakhs but not exceeding 10 lakhs.	<i>11.5 per cent.</i>
(iii) Exceeding rupees 10 lakhs but not exceeding 20 lakhs.	<i>16.5 per cent</i>
(iv) Exceeding rupees 20 lakhs.	<i>18.5 per cent</i>

EIGHTH SCHEDULE.*[See sections 3 and 4(1-A)(a)]***Part-I**

At the time of registration.

New Tourist Maxi – cab, which is permitted to carry more than seven persons but not more than thirteen persons including the driver.

	Rate of life tax <i>(per cent. of the cost of the vehicle).</i>
Total cost of the vehicle.—	
(i) Not exceeding rupees 5 lakhs.	<i>12 per cent.</i>
(ii) Exceeding rupees 5 lakhs but not exceeding rupees 10 lakhs.	<i>13 per cent.</i>
(iii) Exceeding rupees 10 lakhs but not exceeding rupees 20 lakhs.	<i>18 per cent.</i>
(iv) Exceeding rupees 20 lakhs.	<i>20 per cent.</i>

Part-II

Old Tourist Maxi-Cab at the time of assigning new registration mark under section 47 of the Motor Vehicles Act or Old Tourist Maxi-Cab plying and registered in this State, and if its age from the month of such registration is,—

Rate of life tax
(per cent. of the cost of the vehicle).

		Cost of the Vehicle			
		<i>Not exceeding 5 lakhs.</i>	<i>Exceeding 5 lakhs but not exceeding 10 lakhs.</i>	<i>Exceeding 10 lakhs not exceeding 20 lakhs.</i>	<i>Exceeding 20 Lakhs.</i>
1.	Not more than one year.	10.75 per cent.	11.75 per cent.	16.75 per cent.	18.75 per cent.
2.	More than one year but not more than two years.	10.50 per cent.	11.50 per cent.	16.50 per cent.	18.50 per cent.
3.	More than two years but not more than three years.	10.25 per cent.	11.25 per cent.	16.25 per cent.	18.25 per cent.
4.	More than three years but not more than four years.	10.00 per cent.	11.00 per cent.	16.00 per cent.	18.00 per cent.
5.	More than four years but not more than five years.	9.75 per cent.	10.75 per cent.	15.75 per cent.	17.75 per cent.
6.	More than five years but not more than six years.	9.50 per cent.	10.50 per cent.	15.50 per cent.	17.50 per cent.

		Cost of the Vehicle			
		<i>Not exceeding 5 lakhs.</i>	<i>Exceeding 5 lakhs but not exceeding 10 lakhs.</i>	<i>Exceeding 10 lakhs not exceeding 20 lakhs.</i>	<i>Exceeding 20 Lakhs.</i>
7.	More than six years but not more than seven years.	9.25 per cent.	10.25 per cent.	15.25 per cent.	17.25 per cent.
8.	More than seven years but not more than eight years.	9.00 per cent.	10.00 per cent.	15.00 per cent.	17.00 per cent.
9.	More than eight years but not more than nine years.	8.75 per cent.	9.75 per cent.	14.75 per cent.	16.75 per cent.
10.	More than nine years but not more than ten years.	8.50 per cent.	9.50 per cent.	14.50 per cent.	16.50 per cent.
11.	More than ten years but not more than eleven years.	8.25 per cent.	9.25 per cent.	14.25 per cent.	16.25 per cent.
12.	More than eleven years.	8.00 per cent.	9.00 per cent.	14.00 per cent.	16.00 per cent.

NINTH SCHEDULE.*(See sections 3 and 6)***Contract carriages in respect of which temporary licence is issued,—**

(a) Tourist motor cab—	Tax (Rs.)
(i) If the temporary licence is for a period not exceeding 7 days.	90.00 for one round trip.
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days .	270.00 for one round trip.
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days.	675.00 for one round trip.
(b) Tourist maxi cab—	
(i) If the temporary licence is for a period not exceeding 7 days.	110.00 per seat for one round trip.

(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	240.00 per seat for one round trip.
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days.	675.00 per seat for one round trip.
(c) Omni Bus including sleeper coach and sleeper coach with seat in respect of which permit is granted under sub-sections (8) or (9) of section 88 of the Motor Vehicles Act, —	
(i) If the temporary licence is for a period not exceeding 7 days.	<i>800.00 per seat for one round trip or 1000.00 per berth for one round trip.</i>
(ii) If the temporary licence is for a period exceeding 7 days but not exceeding 30 days.	<i>2000.00 per seat for one round trip or 2500.00 per berth for one round trip.</i>
(iii) If the temporary licence is for a period exceeding 30 days but not exceeding 90 days.	<i>5000.00 per seat for one round trip or 5500.00 per berth for one round trip.</i>

TENTH SCHEDULE.

(See sections 2(1) and 4(1) (d))

Construction Equipment Vehicles.

Part-I

New Motor Vehicles.

At the time of registration.

Rate of life tax
(per cent of the cost of the vehicle).
8 per cent.

Part-II

Old Motor Vehicles.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—	Rate of life tax. <i>(per cent of the cost of the vehicle)</i>
1. Not more than one year.	7.75 per cent.
2. More than one year but not more than two years.	7.50 per cent.
3. More than two years but not more than three years.	7.25 per cent.

4.	More than three years but not more than four years.	7.00 per cent.
5.	More than four years but not more than five years.	6.75 per cent.
6.	More than five years but not more than six years.	6.50 per cent.
7.	More than six years but not more than seven years.	6.25 per cent.
8.	More than seven years but not more than eight years.	6.00 per cent.
9.	More than eight years but not more than nine years.	5.75 per cent.
10.	More than nine years but not more than ten years.	5.50 per cent.
11.	More than ten years but not more than eleven years.	5.25 per cent.
12.	More than eleven years.	5.00 per cent.

(By order of the Governor)

P. SUMATHI,
*Secretary to Government (FAC),
Law Department.*