



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY

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Part IV—Section 1

Tamil Nadu Bills

BILL INTRODUCED IN THE LEGISLATIVE ASSEMBLY OF THE STATE OF TAMIL NADU

Under rule 130 of the Tamil Nadu Legislative Assembly Rules, the following Bill which was introduced in the Legislative Assembly of the State of Tamil Nadu on 10th May 2010 is published together with Statement of Objects and Reasons for general information:—

L.A. BILL No. 18 of 2010

A Bill 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 Sixty-first Year of the Republic of India as follows:—

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2010.

Short title and Commence-ment.

(2) It shall come into force on the 1st day of June 2010.

Tamil Nadu Act 13 of 1974.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974, for the Third Schedule, the following Schedule shall be substituted, namely:—

Substitution of Third Schedule.

“THIRD SCHEDULE.

[See section 4 (1-A)]

PART-I.

New motor vehicles.

Rate of tax.

At the time of registration

- (i) Total cost of the vehicle not exceeding rupees ten lakhs - 10 per cent.
- (ii) Total cost of the vehicle exceeding rupees ten lakhs - 15 per cent.

PART-II.

Old motor vehicles.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), or old motor vehicles plying and registered in this State, and if it's age from the month of such registration is,—

	Rate of tax.	
	Cost of the vehicle not exceeding rupees ten lakhs.	Cost of the vehicle exceeding rupees ten lakhs.
1. Not more than one year.	8.75 per cent of the cost of vehicle.	13.75 per cent of the cost of vehicle.
2. More than one year but not more than two years.	8.50 per cent of the cost of vehicle.	13.50 per cent of the cost of vehicle.
3. More than two years but not more than three years.	8.25 per cent of the cost of vehicle.	13.25 per cent of the cost of vehicle.
4. More than three years but not more than four years.	8.00 per cent of the cost of vehicle.	13.00 per cent of the cost of vehicle.
5. More than four years but not more than five years.	7.75 per cent of the cost of vehicle.	12.75 per cent of the cost of vehicle.
6. More than five years but not more than six years.	7.50 per cent of the cost of vehicle.	12.50 per cent of the cost of vehicle.
7. More than six years but not more than seven years.	7.25 per cent of the cost of vehicle.	12.25 per cent of the cost of vehicle.
8. More than seven years but not more than eight years.	7.00 per cent of the cost of vehicle.	12.00 per cent of the cost of vehicle.
9. More than eight years but not more than nine years.	6.75 per cent of the cost of vehicle.	11.75 per cent of the cost of vehicle.
10. More than nine years but not more than ten years.	6.50 per cent of the cost of vehicle.	11.50 per cent of the cost of vehicle.
11. More than ten years but not more than eleven years.	6.25 per cent of the cost of vehicle.	11.25 per cent of the cost of vehicle.
12. More than eleven years.	6.00 per cent of the cost of vehicle.	11.00 per cent of the cost of vehicle.

Explanation.— For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.”.

STATEMENT OF OBJECTS AND REASONS.

During the review meeting held on 05-02-2009 at New Delhi conducted by the Environment and Pollution Control Authority to improve air quality for nine critically polluted cities including Chennai, it was stressed that increase of personalized vehicles at a rapid pace has been causing many problems such as road congestion, pollution, increasing road accidents, etc. and accordingly suggested for revising taxation laws by the State Government so as to levy higher rate of taxes on private cars with a view to dissuade the growth in the personalized motor cars.

2. It is, therefore, proposed to increase the rates of life time tax for non-transport motor vehicles (four wheelers) from 8% to 10% of the cost of the vehicle where the cost of motor vehicle does not exceed rupees ten lakhs and to 15 % of the cost of the vehicle where the cost of motor vehicle exceeds rupees ten lakhs. It is also proposed to increase life time tax of old non-transport motor vehicles at different rates depending upon the life and cost of the motor vehicles. The Government have, therefore, decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) for the purpose in view.

3. The Bill seeks to give effect to the above decision.

K.N. NEHRU,
Minister for Transport.

M. SELVARAJ,
Secretary.