

**MOTOR VEHICLE TAXATION SCHEDULES UPDATED UP TO 2008**

**SCHEDULE-PART-A**

**(See Section 3(1))**

Item No.	Class of vehicles	Quarterly tax for vehicles fitted with pneumatic types.
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.	25.00
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)	Exceeding 3,000 Kgs but not exceeding 5,500 Kgs	1,200.00
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 250 Kgs or part thereof in excess of 15,000 Kgs
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 Rs 75/- for every 250 Kgs. or part thereof in excess of 15,000 Kgs.
4	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)	
(1)	x x x x	

(a)		
	Note: in Notification No. HTD 74 TMT 2001 dated 02.08.2002, the tax payable in respect of Motor cabs (Meter taxi) permitted to carry not more than 5 passengers and complying with the requirements of Rule 128 of the KMV Rules, 1989, reduced to Rs. 60/0 per quarter w.e.f. 01.04.2002	60.00
(b)	Not more than five passengers (motor cab) for every passenger	100.00
(c)	x x x x	
(d)	x x x x	
(e)	x x x x	
(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.	300.00
(b)	For every standing passenger, which the vehicle is permitted to carry	100.00
(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	500.00
(b)	for every standing passenger which the vehicle is permitted to carry	100.00
(4)	Vehicles permitted to carry six passengers (Motor Cabs and maxi cabs):-	
(a)	having a floor area not exceeding six square meters, for every square meter.	750.00
(b)	having a floor area exceeding six square meters for every square meter.	700.00
5 (a)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adapted to carry more than 12 passengers (excluding driver and conductor/attendant) and complying with Rule 151(2) of the Karnataka Motor Vehicles Rules, 1989 for every passenger.	1000.00
(i)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adapted 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 passenger.	2500.00
(b)	Motor Vehicles plying for hire or reward and constructed or adapted to carry more than 12 passengers (excluding driver and conductor/attendant) and complying with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989 and covered by Special permit issued under section 88(8) of the Motor	700.00

	Vehicles Act, 1988 for every passenger.	
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 complying 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	2500.00
(b)	x x x x	
7 (a)	Campers van used for hire or reward based on floor area for every square meter	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 x x x	
(b)	Having floor area exceeding 5 square meters, but not exceeding 6 square meters, for every square meter	800.00
(c)	Having floor area exceeding 6 square meters, but not exceeding 9 square meters, for every square meter	850.00
(d)	Having floor area exceeding 9 square meters, but not exceeding 12 square meters, for every square meter	950.00
(e)	having floor area exceeding 12 square meters, for every square meter	1100.00
f(i)	Owned by schools and exclusively used for conveyance of school children and staff of such schools, for every square meter of 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 meter 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 sq. mtrs but not exceeding 6 sq mtrs, for every sq. mtrs.	1,100.00
(b)	Having floor area exceeding 6 sq. mtrs but not exceeding 9 sq mtrs, for every sq. mtrs.	1,200.00
(c)	Having floor area exceeding 9 sq. mtrs but not exceeding 12 sq mtrs, for every sq. mtrs.	1,300.00
(d)	Having floor area exceeding 12 sq. mtrs for every sq. mtrs.	1,500.00
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-	
(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.	Motor vehicle 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.	200.00
12.	Fire Engines, Fire tenders and road water sprinklers in weight laden-	
(i)	For every 1,000 Kgs or part thereof	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
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.	187.50
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
©	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 ech 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 Section 3(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
A.	At the time of Registration of New Vehicles.	8 Percent of cost of the vehicle.	10 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	Percentage of the life time tax levied under Clause A
1.	Not more than 2 years	93%	93%
2.	More than 2 years but not	87%	87%

	more than 3 years		
3.	More than 3 years but not more than 4 years	81%	81%
4.	More than 4 years but not more than 5 years	75%	75%
5.	More than 5 years but not more than 6 years	69%	69%
6.	More than 6 years but not more than 7 years	64%	64%
7.	More than 7 years but not more than 8 years	59%	59%
8.	More than 8 years but not more than 9 years	54%	54%
9.	More than 9 years but not more than 10 years	49%	49%
10.	More than 10 years but not more than 11 years	45%	45%
11.	More than 11 years but not more than 12 years	41%	41%
12.	More than 12 years but not more than 13 years	37%	37%
13.	More than 13 years but not more than 14 years	33%	33%
14.	More than 14 years but not more than 15 years	29%	29%
15.	More than 15 years	25%	25%

## Notes :

1. In respect of vehicles for which lifetime tax was due prior to the 1<sup>st</sup> day of April, 2007, 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 1<sup>st</sup> 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)]**

<b>Item No.1</b>	<b>Classes of vehicles</b>	<b>Tractors</b>	<b>Trailers</b>	<b>Power Tiller Trailers</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Tractors Trailers and Power tiller-trailers Specified in the second proviso to sub-section (1) of Section.3				
(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	400	170	170

	more than 12 years			
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 not been 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 x x x	500.00
2	Classic Car x x x x	1000.00

### Part A4

**[Lifetime Tax for three wheelers autorickshaw 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-	
(i)	not more than 2years	2,400-00
(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**

<b>Sl. No.</b>	<b>Class of vehicles</b>	<b>Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs, cost of which does not exceed Rs.5 Lakhs</b>	<b>Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs, cost of which exceeds Rs.5 Lakhs but not exceeding Rs.10 Lakhs</b>	<b>Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs, cost of which exceeds Rs.10 Lakhs</b>
A.	At the time of Registration of New Vehicles.	12 Percent of cost of the vehicle.	13 percent of the cost of the vehicle.	16 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	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%
2.	More than 2 years but not more than 3 years	87%	87%	87%
3.	More than 3 years but not more than 4 years	81%	81%	81%
4.	More than 4 years but not more than 5 years	75%	75%	75%
5.	More than 5 years but not more than 6 years	69%	69%	69%
6.	More than 6 years but not more than 7 years	64%	64%	64%
7.	More than 7 years but not more than 8 years	59%	59%	59%
8.	More than 8 years but not more than	54%	54%	54%

	9 years			
9.	More than 9 years but not more than 10 years	49%	49%	49%
10.	More than 10 years but not more than 11 years	45%	45%	45%
11.	More than 11 years but not more than 12 years	41%	41%	41%
12.	More than 12 years but not more than 13 years	37%	37%	37%
13.	More than 13 years but not more than 14 years	33%	33%	33%
14.	More than 14 years but not more than 15 years	29%	29%	29%
15.	More than 15 years	25%	25%	25%

Notes :

1. In respect of vehicles for which lifetime tax was due prior to the 1<sup>st</sup> day of August, 2008, 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. 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 3,000 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 2000 Kgs and not exceeding 3000 Kgs – Rs.
1	2	3	4
A.	At the time of registration of new vehicle	10000.00	15,000
B.	If the vehicle is already registered and its age from the month of Registration is :		
1.	Not more than 2 years	9300.00	13950.00
2.	More than 2 years but not more than 3 years	8700.00	13050.00
3.	More than 3 years but not more than 4 years	8100.00	12150.00
4.	More than 4 years but not more than 5 years	7500.00	11250.00
5.	More than 5 years but not more than 6 years	6900.00	10350.00
6.	More than 6 years but not more than 7 years	6400.00	9600.00
7.	More than 7 years but not more than 8 years	5900.00	8850.00
8.	More than 8 years but not more than 9 years	5400.00	8100.00
9.	More than 9 years but not more than 10 years	4900.00	7350.00
10.	More than 10 years but not more than 11 years	4500.00	6750.00
11.	More than 11 years but not more	4100.00	6150.00

	than 12 years		
12.	More than 12 years but not more than 13 years	3700.00	5550.00
13.	More than 13 years but not more than 14 years	3300.00	4950.00
14.	More than 14 years but not more than 15 years	2900.00	4350.00
15.	More than 15 years	2500.00	3750.00

## Notes :

1. Purchase invoice shall be produced in respect of vehicles which are registered on or after 1<sup>st</sup> day of April 2007.
2. 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 a motor vehicle import into India, 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 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 thereof in excess of 15,000kgs	1,380-00 plus 16-00 for every 250 kgs 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 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	360-00 Plus Rs. 25.00 for every 250 kgs or part	950-00 plus Rs 75-00 for every 250 kgs or part

	weight laden exceeding 15,000 kgs.	thereof in excess of 15,000 kgs	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)	Vehicles permitted to carry (excluding driver)-		
(a)	Not more than five passengers for every passengers	10-00	30-00
(b)	.x x x x		
(c)	.x x x x		
(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)	Vehicles permitted to carry more than 12 passengers (other than driver and conductor).		
(a)	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 x x x		
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 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.	300-00	450-00
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		
(1)	Other than those owned by Educational Institutions, vehicles permitted to carry-		
(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 7,5000 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 part thereof in excess of 15,000kgs	900-00 plus Rs 80/- for every 250 kgs or 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.	Fir Engines, fire tenders and Road water sprinklers in weight laden- For every 1,000 Kgs or part thereof	10-00	30-00
(1)			
(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 x x x		
15	.x x x x		
15A	.x x x x		
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)]**

<b>Item No.</b>	<b>Scale of refund</b>	<b>Vehicles exceeding 75 cc</b>	<b>Vehicles exceeding 75 cc but not exceeding 300 cc</b>	<b>Vehicles exceeding 300 cc or motor cycles attached with side car or trailer</b>
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 1<sup>st</sup> 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**

<b>Sl. No.</b>	<b>Scale of Refund</b>	<b>Tractors</b>	<b>Trailers</b>	<b>Power Tiller Trailers</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
	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

<b>Sl. No</b>	<b>Scale of refund</b>	<b>Amount of refund in rupees</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
	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.	Omnibuses, Private service vehicles having floor area up to 4 sq. Mtrs.	Omnibuses & 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	4080.00	6120.00	8160.00	15300.00	10200.00	12350.00

	within 11 years						
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
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**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 3,000 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 Lime Time Tax paid to be refunded	
		Goods vehicle having gross vehicle weight exceeding 1500 Kgs and not exceeding 2000 Kgs Rs.	Goods vehicle having gross vehicle weight exceeding 2000 Kgs and not exceeding 3000 Kgs Rs.
(1)	(2)	(3)	(4)
1.	Within a year	9300.00	13950.00
2.	After 1 year but within 2 years	8700.00	13050.00
3.	After 2 years but within 3 years	8100.00	12150.00
4.	After 3 years but within 4 years	7500.00	11250.00
5.	After 4 years but within 5 years	6900.00	10350.00
6.	After 5 years but within 6 years	6400.00	9600.00
7.	After 6 years but within 7 years	5900.00	8850.00
8.	After 7 years but within 8 years	5400.00	8100.00
9.	After 8 years but within 9 years	4900.00	7350.00
10.	After 9 years but within 10 years	4500.00	6750.00
11.	After 10 years but within 11 years	4100.00	6150.00
12.	After 11 years but within 12 years	3700.00	5550.00
13.	After 12 years but within 13 years	3300.00	4950.00
14.	After 13 years but within 14 years	2900.00	4350.00

15.	After 14 years but within 15 years	2500.00	3750.00
16.	After 15 years	Nil	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

**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.

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