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MOTOR VEHICLE TAXATION SCHEDULES UPDATED UP TO MARCH 2014

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 Defense 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 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 (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 x x x	
(a)	x x x x	
(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 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

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

<p>(3)</p> <p>(a)</p>	<p>Vehicles permitted to carry more than 12 passengers : (other than the driver and conductor)</p> <p>for every seated passenger, which the vehicle is permitted to carry</p>	<p>600.00</p>
<p>(b)</p>	<p>for every standing passenger, which the vehicle is permitted to carry</p>	<p>100.00</p>
<p>(4)</p> <p>(a)</p>	<p>Maxi Cabs:- Having a floor area not exceeding six square metres, for every square metre.</p>	<p>750.00</p>
<p>(b)</p>	<p>Having a floor area exceeding six square metres, for every square metre.</p>	<p>700.00</p>
<p>5</p> <p>(a)</p> <p>(i)</p>	<p>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.</p>	<p>1000.00</p>
<p>(ii)</p>	<p>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.</p>	<p>2500.00</p>
<p>(b)</p>	<p>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.</p>	<p>1000.00</p>

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.	2750.00
(b)	x x x x	

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 x x x	
(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 metre 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 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.	1,100.00
(b)	Having floor area exceeding 6 square metres but not exceeding 9 square metre, for every square. metre.	1,200.00
(c)	Having floor area exceeding 9 square. mtrs but not exceeding 12 square mtr, for every sq. mtr.	1,300.00
(d)	Having floor area exceeding 12 sq. metr for every square. metre.	1,500.00
9.	Ambulance or Hearse van used for hire or reward	250.00
(a)	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). 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.	xxxxx	
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 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:- Not exceeding 1,500 Kgs	
(a)		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)(a)	Additional tax payable in respect of such vehicle other than camper van used for drawing trailers:- For each trailer, not exceeding 1,000 Kgs	30.00
(b)	For each trailer, exceeding 1,000 Kgs	40.00

(iii)(a)	Additional tax payable in respect of such vehicle used for drawing campers trailers :- 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/-	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	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
1	Not more than 2 years	93%	93%	93%
2	More than2Years but not more than3 Years	87%	87%	87%
3	More than3Years but not more than 4 Years	81%	81%	81%
4	More than4Years but not more than5 Years	75%	75%	75%
5	More than5Years but not more than6 Years	69%	69%	69%
6	More than6Years but not more than7 Years	64%	64%	64%
7	More than7Years but not more than 8 Years	59%	59%	59%
8	More than 8Years but not more than 9 Years	54%	54%	54%
9	More than9Years but not more than10 Years	49%	49%	49%
10	More than10Years but not more than11 Years	45%	45%	45%
11	More than11Years but not more than12 Years	41%	41%	41%
12	More than12Years but not more than13 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 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 –

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

(a) 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 x x x	500.00
2.	Classic Car x x x x	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
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(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 exceeds Rs 5 Lakhs but does not exceed ing Rs.10 Lakh	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%
	More than 4Years but not more than 5 Years	75%	75%	75%	75%	75%
5	More than 5Years but not more than 6 Years	69%	69%	69%	69%	69%
6	More than 6Years but not more than 7 Years	64%	64%	64%	64%	64%
7	More than 7Years but not more than 8 Years	59%	59	59%	59%	59%
8	More than 8Years but not	54%	54%	54%	54%	54%

	more than 9 Years					
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 CMVRules,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 for Motor Cabs the cost of which exceeds Rupees 15 lakhs other than those 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."

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 x x x	500.00
2.	Classic Car x x x x	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-	
(i)	not more than 2 years	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