

THE TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974
FIRST SCHEDULE
(SEE SECTIONS 3 AND 6)

(G.O.Ms.No.1184, Home(Tr-I), 30th Nov. 2001)

Classes of Vehicles	Quarterly Tax
(1)	(2)
1. Goods Carriages	Rs.
(a) Goods Carriages not exceeding 3000Kgs in weight laden	600
(b) Goods Carriages exceeding 3000Kgs but not exceeding 5500Kgs in weight laden	950
(c) Goods Carriages exceeding 5500Kgs but not exceeding 9000Kgs in weight laden	1500
(d) Goods Carriages exceeding 9000Kgs but not exceeding 12000Kgs in weight laden	1900
(e) Goods Carriages exceeding 12000Kgs but not exceeding 13000Kgs in weight laden	2100
(f) Goods Carriages exceeding 13000Kgs but not exceeding 15000Kgs in weight laden	2500
(ff) Goods Carriages exceeding 15000Kgs in weight laden	2500
<i>(G.O.Ms.No.285, Home (Tr-I)Department, dated:28.03.2003)</i>	(Plus Rs.75 for every 250 Kgs and part thereof in excess of 15000Kgs in weight laden)
Multi-axle Vehicle (Goods Carriages) exceeding 15000Kgs in weight laden	2300
<i>(G.O.Ms.No.286, Home (Tr-I)Department, dated:28.03.2003)</i> <i>(G.O.Ms.No.585, Home (Tr-I)Department, dated:01.04.2003)</i>	(Plus Rs.50 for every 250 Kgs and part thereof in excess of 15000Kgs in weight laden)
(h) Trailers used for carrying goods other than those falling under classes 4,7,8 and 9	
(i) For each trailer not exceeding 3000Kgs in weight laden	340
(ii) For each trailer exceeding 3000Kgs but not exceeding 5500Kgs in weight laden	400
(iii) For each trailer exceeding 5500Kgs but not exceeding 900Kgs in weight laden	700
(iv) For each trailer exceeding 9000Kgs but not exceeding 12000Kgs in weight laden	810
(v) For each trailer exceeding 12000Kgs but not exceeding 13000Kgs in weight laden	1010

(vi) For each trailer exceeding 13000Kgs but not exceeding 15000Kgs in weight laden	1220
(vii) For each trailer exceeding 15000Kgs in weight laden	1220
	(Plus Rs.50 for every 250Kgs and part thereof in excess of 15000Kgs 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 carry in all	
a. Not more than three persons including the driver	40
b. Omitted.	(Act 32 of 1997 w.e.f 01.04.1997)
c. Omitted.	
d. More than six persons but not more than thirteen persons including the driver in respect of which tourist maxi-cab permit has been issued for every person other than the driver.	275 (G.O.Ms.No.1169 Dt.30.12.2005 w.e.f. 01.01.2006)
II. Vehicles permitted to ply solely as contract carriages and to carry more than five persons (other than the driver)	
For every persons (other than the driver) which the vehicle is permitted to carry whether the contract carriage is classed as "Tourist Vehicle" or not	(Act 33 of 2009 w.e.f 01.10.2009)
(a) not more than thirty six persons (other than driver) for every square meter of floor area of the vehicle	Rs.4900
(b) more than thirty six persons (other than driver) for every person(other than the driver)	Rs.3000
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 Madras Metropolitan Area	
For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry	80
b. Plying exclusively within the limits of the city of 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	325
	(Plus surcharge at 25% of the basic tax w.e.f 01.4.92)

c. Plying in routes or areas other than those falling under items (a) and (b)	400
(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"	+ 25% surcharge
(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"	-do-

In the First Schedule to the Tamil Nadu Motor Vehicles Taxation Act, 1974, in class 2, in paragraph-III, for the expression "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", the following shall be substituted namely. (Vide Act 31 of 1997)

- (1) During the period commencing on the 1st day of April 1974 and ending with the 31st day of March 1990, the tax payable in respect of a reserve stage carriage or a spare bus shall be three-fourths of the maximum rate payable per passenger for any regular State carriage of the permit holder.
- (2) During the period commencing on the 1st day of April 1990 and ending with the 9th day of January 1992, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder.
- (3) During the period commencing on the 10th day of January 1992 and ending with the 31st day of March 1994, the tax payable in respect of a reserve stage carriage or a spare bus shall be maximum rate payable per passenger for any regular stage carriage of the permit holder.
- (4) With effect on and from the 1st day of April 1994, 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".

Reduction in rate of tax payable by operators of mini busses plying in unreserved rural areas of all districts: In exercise of the powers conferred by Clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974) and in supersession of Notification No. II(2)/HO/313(d)/2002, dated the 28th March 2002, the Governor of Tamil Nadu hereby makes reduction in the rate of tax payable by the operators of the mini buses plying in the unreserved rural areas of all the districts except the Chennai Metropolitan Development Area, from Rs.400(Rupees Four hundred only) per seat per quarter to Rs.160/- (Rupees one hundred and sixty only) per seat per quarter and from Rs.400 (Rupees Four hundred only) per set per quarter, to Rs.100 (Rupees one hundred only) per seat per quarter, in respect of the mini buses plying in Ghat sectors, on and from the 1st October 2004. No. II(2)/HO/863(a)/2004, dated:29.09.2004.

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)	Reduced to three-fourth of the maximum rate payable by Notification Rs.
a. Weighing not more than 2500Kgs unladen	110
b. Weighing more than 2500Kgs unladen	160
4. Fire engines, fire tenders and road water sprinkles	
a. Not exceeding 1000Kgs in weight laden	30
b. Exceeding 1000Kgs but not exceeding 1500Kgs in weight laden	40
c. Exceeding 1500Kgs but not exceeding 2000Kgs in weight laden	50
d. Exceeding 2000Kgs but not exceeding 3000Kgs in weight laden	60
e. Exceeding 3000Kgs but not exceeding 4000Kgs in weight laden	70
f. Exceeding 4000Kgs but not exceeding 5500Kgs in weight laden	80
g. Exceeding 5500Kgs but not exceeding 7500Kgs in weight laden	100
h. Exceeding 7500Kgs but not exceeding 9000Kgs in weight laden	120
i. Exceeding 9000Kgs in weight laden	140
j. Additional tax payable in respect of such Vehicles used and drawing trailers including the fire engines trailers pumps	
(i) For each trailer not exceeding 1000Kgs in weight laden	20
(ii) For each trailer exceeding 1000Kgs but not exceeding 2000Kgs in weight laden	30
(iii) For each trailer exceeding 2000Kgs in weight laden	50
Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.	

7. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule:-

	Imported Vehicles 1	Indian – made vehicles owned by	
		Individuals 2	Others 3
	Rs.	Rs.	Rs.
a. Weighing not more than 700Kgs unladen	1800	600	1200
b. Weighing more than 700Kgs but not more than 1500Kgs unladen	2350	800	1600
c. Weighing more than 1500Kgs but not more than 2000Kgs unladen	2700	1000	2000
d. Weighing more than 2000Kgs but not more than 3000Kgs unladen	2900	1100	2200
e. Weighing more than 3000Kgs unladen in respect of which private transport vehicle permit is not required under the Motor Vehicles Act.	3300	1250	2500
<i>Act 32/1997 w.e.f. 01.04.1997</i>			
8. Motor Vehicles, other than those liable to tax under the foregoing provisions of this schedule weighing more than 3000Kgs 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, 1988 (Central Act 59 of 1988). -	QUARTERLY		
	Rs.		
a. in respect of vehicles owned by educational institutions (Educational institution bus)	<i>(Act No.9/2007)</i>		
i) to transport students and staff of school – For every person (other than the driver) which the vehicle is permitted to carry			50
ii) to transport students and staff of colleges – For every person (other than driver) which the vehicle is permitted to carry			100
b. in other cases - For every person (other than the driver) which the vehicle is permitted to carry.	<i>(Act 13 of 2003 w.e.f.01.08.2003 in G.O.Ms.No.461 Home(Tr-I)Dept, dated:08.06.2005)</i>		150

Provided that the educational institution buses and other vehicles granted temporary permit for the purposes referred to in item (a) (b) or (c) under section 87 (1) of the Motor Vehicle Act shall pay separate tax excluding the driver seat at the following rates:-		
(i) Educational Institution buses when used for the transport of the students and staff of the institution concerned.	<i>(Act 32 of 2010 w.e.f 01.01.2011)</i>	Rs. 30/- per seat for seven day or part thereof
(ii) Other Vehicles when used for transport of staff of the institution concerned.		Rs.90/- per seat for seven days or part thereof
(iii) Educational Institution buses and other vehicles used for other purposes other than those specified in classes (i) and (ii) above.		Rs.30/- per seat per day
9. Additional tax payable in respect of vehicles referred to in classes 7 and 8 used for drawing trailers.		Rs.
i. for each trail or not exceeding 1 tonne in weight unladen		20
ii. For each trailer exceeding 1 tonne in weight in weight unladen		30
Provided that two or more vehicles shall not be chargeable under class 7, class 8 or class 9 in respect of the same trailer.		

SECOND SCHEDULE
[See Section 4 (1-A)]

Act No. 30 of 2008

PART-I

New Motor Cycle

At the time of registration

Rate of tax.

8 per cent of the total cost of the vehicle

PART –II
Old motor cycle.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988, or Old Motor cycles plying and registered in this state, and if it's age from the month of such registration is, -

	Rate of tax
1. Not more than one year.	7.75 per cent of the cost of vehicle.
2. More than one year but not more than two years.	7.50 per cent of the cost of vehicle.
3. More than two years but not more than three years.	7.25 per cent of the cost of vehicle.
4. More than three year but not more four years.	7.00 per cent of the cost of vehicle.
5. More than four years but not more five years.	6.75 per cent of the cost of vehicle.
6. More than five years but not more six years.	6.50 per cent of the cost of vehicle.
7. More than six years but not more seven years.	6.25 per cent of the cost of vehicle
8. More than seven years but not more eight years.	6.00 per cent of the cost of vehicle
9. More than eight years but not more nine years.	5.75 per cent of the cost of vehicle
10. More than nine years but not more ten years.	5.50 per cent of the cost of vehicle
11. More than ten year but not more eleven years.	5.25 per cent of the cost of vehicle
12. More than eleven years.	5.00 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.

Reduction in rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles.- In exercise of the powers conferred by Clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), The Governor of Tamil Nadu here by reduces the rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles to fifty per cent of the normal rate of life time tax specified in Parts I and Parts –II of the Second and Third Schedules to the said Act with effect on and from the 12th September 2008. No. II(2) / HO/ 445/ 2008 dated: 01.10.2008

THIRD SCHEDULE
[See Section 4 (1-A)]

(Act No. 17 of 2010, w.e.f 01.06.2010)

Part –1
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, 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 year but not more 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 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 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 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 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 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 ten years.	6.50 per cent of the cost of vehicle	11.50 per cent of the cost of vehicle
11. More than ten year but not more 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.

Reduction in rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles.- In exercise of the powers conferred by Clause (1) of Section 20 of the Tamil Nadu Motor Vehicles Taxation Act, 1974 (Tamil Nadu Act 13 of 1974), The Governor of Tamil Nadu here by reduces the rate of life time tax payable in respect of battery operated motor cycles and non-transport battery operated motor vehicles to fifty per cent of the normal rate of life time tax specified in Parts I and Parts –II of the Second and Third Schedules to the said Act with effect on and from the 12th September 2008. No. II(2) / HO/ 445/ 2008 dated: 01.10.2008

“FOURTH SCHEDULE
(See Section 3-A)
Green Tax