

TAX

NON-TRANSPORT - MOTOR CYCLE TAX (Applicable only for vehicles registered before 1.4.1989)

Engine Capacity By CC	Tax ₹
Motor cycles exceeding 50cc but not exceeding 75 cc with or without a trailer or side-car	135/-
Motor cycles exceeding 75 cc but not exceeding 170cc with or without a trailer or side-car	200/-
Motor cycles exceeding 170 cc with or without a trailer or side-car and tri-cycles	240/-

SECOND SCHEDULE LIFE TIME TAX

G.O.Ms.No.1184 Home(Tr.l)Dept.dt.30.11.2001

(See Sec4 (1-A))

Sl. No	ITEMNUMBER	Whether or not drawing a trailer or side car.		
		Motor cycles exceeding 50 cc but not exceeding 75 cc	Motor cycles exceeding 75 cc but not exceeding 170cc	Motor cycles exceeding 170 cc and tri-cycles
	1	2	3	4
(A)	At the time of Registration of new Motor Vehicles	1350/-	2000/-	2500/-
(B)	If the vehicle is already registered and its age registration from the month of registration is-			
1	Not more than one Year	1260/-	1870/-	2240/-
2	More than 1 year but not more than 2 years	1210/-	1790/-	2150/-
3	More than 2 year but not more then 3 years	1150/-	1700/-	2040/-
4	More than 3 years but not more than 4 years	1080/-	1600/-	1920/-
5	More than 4 years but not more than 5 years	1010/-	1500/-	1800/-
6	More than 5 years but not more than 6 years	940/-	1390/-	1670/-
7	More than 6 years but not more than 7 years	860/-	1280/-	1530/-
8	More than 7 years but not more than 8 years	780/-	1150/-	1380/-
9	More than 8 years but not more than 9 years	690/-	1020/-	1220/-
10	More than 9 years but not more than 10 years	590/-	880/-	1050/-
11	More than 10 years	490/-	720/-	870/-

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

PART-I

New motor Cycle (w.e.f. 01.07.2008)

At the time of the registration Rate of tax 8 percent of the total cost of the vehicle.

PART-II

Old Motor Cycle

At the time of assigning new registration marks 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-

Sl. No	Years	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 percent of the cost of vehicle
3	More than two years but not more than three years	7.25 percent of the cost of vehicle
4	More than three years but not more than four years	7.00 percent of the cost of vehicle
5	More than five years but not more than six year	6.75 percent of the cost of vehicle
6	More than five years but not more than six years	6.50 percent of the cost of vehicle
7	More than six years but not more than seven years	6.25 percent of the cost of vehicle
8	More than seven years but not more than eight years	6.00 percent of the cost of vehicle
9	More than eight years but not more than nine years	5.75 percent of the cost of vehicle
10	More than nine years but not more than ten years	5.50 percent of the cost of vehicle
11	More than nine ten years but not more than eleven years	5.25 percent of the cost of vehicle
12	More than eleven years	5.00 percent of the cost of vehicle

THIRD SCHEDULE
[See Section 4 (1-A)]
(Act No. 17 of 2010, w.e.f 01.06.2010)

Part –1

New motor vehicles

At the time of registration

Rate of tax.

- (i) Total Cost of the vehicle not exceeding rupees ten lakhs - 10 percent
- (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 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. ore 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

FIFTH SCHEDULE
(See section 4(1-A) (bbb))
G.O.No:729 Home(Trpt.I)Dept Dt:27.6.2008
Goods carriages not exceeding 3000 Kgs, in Weight laden.

PART-I
NEW MOTOR VEHICLE
(With effect from 28.6.2008)

4	(i) at the time of registration	Tax (₹) 19,200/-
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PART-II
NEW MOTOR VEHICLE

4	(ii) If the vehicle is already Registered and its age from the Month of registration is,--	Tax (₹)
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Sl. No	Registration	Amount
1	Not more than one year	18,000/-
2.	More than one year but not more than 2 years	16,800/-
3.	More than 2 years but not more than 3 years	15,500/-
4.	More than 3 years but not more than 4 years	14,400/-
5.	More than 4 years but not more than 5 years	13,200/-
6.	More than 5 years but not more than 6 years	12,000/-
7.	More than 6 years but not more than 7 years	10,800/-
8.	More than 7 years but not more than 8 years	9,600/-
9.	More than 8 years but not more than 9 years	8,400/-
10.	More than 9 years but not more than 10 years	7,200/-
11.	More than 10 years	6,000/-

(By order of the Governor)

S.DEENADHAYALAN,
Secretary to Government,

**MOTOR VEHICLES TAX COLLECTION
FROM 1.4.97 ONWARDS
TAX FOR LMV MOTOR CAR**

Sl. No	Vehicles	Imported owned by	Indian-Made vehicles	
		1.	2.	
		₹	Individual a. ₹	Others b. ₹
a.	Weighing not more than 700 kgs. Unladen	1800/-	600/-	1200/-
b.	Weighing more than 700 kgs but more than 1500 kgs. Unladen	2350/-	800/-	1600/-
c.	Weighing more than 1500 kgs. But not more than 2,00 kgs. Unladen	2700/-	1000/-	2000/-
d.	Weighing more than 2000 kgs. But not more than 3,000 kgs. Unladen	2900/-	1100/-	2200/-
e.	Weighing more than 3000 kgs. Unladen in respect of which private transport vehicle permit is not required under the motor vehicles act	3300/-	1250/-	2500/-

1. Explanation: for the purpose of this class, the word 'individual' means a person known by his proper name.
2. tamil Nadu Act.No.32 of 1997 w.e.f.1.4.1997

THIRD SCHEDULE

(See sec4 (1-A))

PART – I

Tamil Nadu motor vehicles Act No 27 of 1988

(w.e.f 1.7.98 to 31.7.2003)

LIFE TIME TAX

ITEM	At the time of Registration of new Motor Vehicles					
	If the value of the vehicles is not more than ₹ 5 lakhs		If the value of the vehicle is more than ₹ 5 lakhs but not more than ₹ 10 Lakhs		The value of the vehicle is more than ₹ 10	
1	2	3	4	5	6	7
a. Weighing not more than 700 kgs. Unladen	8,210	16,420	12,320	24,640	16,420	32,840
b. Weighing not more than 700 kgs .but not more than 1500 kgs unladen	10,950	21,900	16,430	32,860	21,900	43,800
c.weighing not more than 1500 kgs but not more than 2000 kgs unladen	13,690	27,380	20,540	41,080	27,380	54,760
d. weighing more than 2000 kgs but not more than 3000 kgs unladen	15,060	30,120	22,590	45,180	30,120	60,240
e. Weighing more than 3000 kgs. Unladen in respect of which private transport vehicles permit is not required under motor vehicles act	17,110	34,220	25,670	51,340	34,220	68,440

PART – II OLD VEHICLES

LIFE TIME TAX

Sl. no	Details ULW Kgs.	If the vehicles is already regd and its age from the month of Registration is not more than 5 years		If the vehicle is already regrd .and its age from the month of Registration is more than 5 years.	
		Individual	Others	Individual	Others
1	2	3	4	5	6
		₹	₹	₹	₹
A	ULW not more than 700	6160	12320	4110	8220
B	700 – 1500	8210	16420	5480	10960
C	1501 - 2000	10270	20540	6850	13700
D	2001 – 3000	11300	22600	7530	15060
E	3001 above Pt.not reqired	12830	25660	8560	17120

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY

THIRD SCHEDULE

(Introduced in T.N.Act.No.13 of 2003 w.e.f. 1.8.2003)

G.O.Ms.No.649 Home (Trpt-I) Dept., DT 31.7.2003

(See Section 4(1-A))

PART-I

New motor vehicles

At the time of the registration Rate of tax 6 percent of the total cost of the vehicle.

PART-II

Old Motor Vehicles

At the time of assigning new registration marks 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-

Sl. No	Years	Rate of Tax
1	Not more than one year	5.75 per cent of the cost of vehicle
2	More than one year but not more than two years	5.50 percent of the cost of vehicle
3	More than two years but not more than three years	5.25 percent of the cost of vehicle
4	More than three years but not more than four years	5.00 percent of the cost of vehicle
5	More than five years but not more than six year	4.75 percent of the cost of vehicle
6	More than five years but not more than six years	4.50 percent of the cost of vehicle
7	More than six years but not more than seven years	4.25 percent of the cost of vehicle
8	More than seven years but not more than eight years	4.00 percent of the cost of vehicle
9	More than eight years but not more than nine years	3.75 percent of the cost of vehicle
10	More than nine years but not more than ten years	3.50 percent of the cost of vehicle
11	More than nine ten years but not more than eleven years	3.25 percent of the cost of vehicle
12	More than eleven years	3.00 percent of the cost of vehicle
13	More than twelve year but not more than two years	2.75 percent of the cost of vehicle
14	More than thirteen year but not more than two years	2.50 percent of the cost of vehicle
15	More than fourteen year but not more than two years	2.25 percent 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.”

(By the Order of the Governor)

S.DHEEN DHAYALAN.
Secretary to Government,
Law Department.

TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY
THIRD SCHEDULE
(See Section 4(1-A))

PART- I - New motor vehicles

At the time of the registration Rate of tax 8 percent of the total cost of the vehicle. (with effect from 1.7.2008)

PART-II - Old Motor Vehicles

At the time of assigning new registration marks 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-

Sl. No	Years	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 percent of the cost of vehicle
3	More than two years but not more than three years	7.25 percent of the cost of vehicle
4	More than three years but not more than four years	7.00 percent of the cost of vehicle
5	More than five years but not more than six year	6.75 percent of the cost of vehicle
6	More than five years but not more than six years	6.50 percent of the cost of vehicle
7	More than six years but not more than seven years	6.25 percent of the cost of vehicle
8	More than seven years but not more than eight years	6.00 percent of the cost of vehicle
9	More than eight years but not more than nine years	5.75 percent of the cost of vehicle
10	More than nine years but not more than ten years	5.50 percent of the cost of vehicle
11	More than nine ten years but not more than eleven years	5.25 percent of the cost of vehicle
12	More than eleven years	5.00 percent 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.”

(By the Order of the Governor)

S.DHEEN DHAYALAN.
Secretary to Government,
Law Department.

CONTRACT CARRIAGE

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 2988(Central Act 59 of 1988, to carry in all)

Sl. No	Item	Tax ₹
(i)	More than three persons but not more than four person including the driver (Permit tax for auto rickshaw)	1400/-
(ii)	More than four persons but nor more than six persons including the driver (i) in respect of which tourist motor cab permit has been issued(permit tax)	6500/-
	(ii) in other cases(ordinary motor cab-metered taxi)(permit tax)	4000/-
(iii)	More than six person but not more than thirteen persons including the driver in respect of which tourist motor cab or tourist maxi-car permit has been issued, for every person other than the driver(quarterly tax)	375/-
(iv)	Vehicles permitted to ply solely as contract carriages and to carry more than five persons (other than the driver) for every person(other than the driver) which the vehicle is permitted to carry whether the contract carriage is classed as "Tourist Vehicle" or not(quarterly tax)	3000/-
(v)	If vehicle permitted to ply solely as contract carriage, whether classified as "Tourist Vehicle" or not which the vehicle is permitted to carry,- (a) Not more than thirty-five persons (other than driver) for every square meter of floor area of the Vehicle: (b) More than thirty-five persons (other than driver) for every person (other than the driver)	4900/- 3000/-

OMNIBUS TAX

(G.O.Ms.No. 1122, Home (Tr.A) Dept. 16. &. 1992)

THE TABLE

Period of use	Tax Payable
i. Not exceeding seven days	A sum equivalent to one tenth of the quarterly tax specified in the first Schedule to the TNMVT Act, 1974 , (Tamil Nadu Act, 13 of 1974)
ii. Exceeding seven days but not exceeding thirty days	A sum equivalent to one third of the quarterly tax specified in the Schedule to the TNMVT Act, 1974 , (Tamil Nadu Act, 13 of 1974)
iii. Exceeding thirty days but not exceeding Ninety days	A sum equivalent to the quarterly tax specified in the first Schedule to the TNMVT Act, 1974, (Tamil Nadu Act, 13 of 1974)

The tax shall se paid on entering the state of Tamil Nadu at the nearest check post or any officer Transport Department Competent to receive the tax.

Provided that failure to pay the tax shall entail the payment of a penalty equal to the Amount of tax payable besides the tax due.

Reduction of tax in respect of Goods Vehicles of Andhra Pradesh, Karnataka , Kerela and Pondicherry plying in the State of Tamil Nadu.

PSV & EIB TAX

The educational institution buses and other vehicles granted temporary permit for the purpose referred to in item (a), (b) or (c) under section 87 (1) of the Motor Vehicles Act shall pay separate tax excluding the driver seat at the following rates:-

Sl. No	Item	Tax ₹
(i)	Educational institution buses when used for the transport of students and staff of the institution concerned.	Rs.30/- per seat for seven days or part.
(ii)	Other vehicles when used for transport of staff of the institution concerned.	Rs.90/- per seat for seven days or part.
(iii)	Educational institution buses and other vehicles used for other purpose other than those specified in clauses (i) and (ii) above.	Rs.30/- per seat per day.

EDUCATIONAL INSTITUTIONS VEHICLE

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 1988 (central Act 59 of 1988)

Sl. No	Item	Tax ₹
(a)	In respect of vehicles owned by educational institutions (educational institution bus)	
(i)	To transport students and staff of schools for each person (other than the driver) which the vehicle is permitted to carry	50/- per seat per Quarter
(ii)	To transport student and staff of colleges for every person (other than the driver) which the vehicle is permitted to carry	100/- per seat per quarter
(b)	In the other cases –for every person (other than the driver) which the vehicle is permitted to carry	150/- per seat per quarter

(a) G.O.Ms.No.649.Home(trpt-I)Dept.Dt.31.7.2003

(b) Tamil Nadu Act No.13 of 2003

STAGE CARRIAGE

Vehicles permitted to ply as stage carriages and to carry more than six persons (other than the driver and the conductor)

Sl. No	Item	Tax ₹
(a)	Plying exclusively within the madras metropolitan area for every passenger (other than the driver and conductor) which the vehicle is permitted to carry	80/- per quarter 25% surcharge
(b)	Plying exclusively within the limits of the City of Madurai or the city of coimbatore or within the limits of one more contiguous municipalities or other service routes	100/- per seat per quarter
	For every passenger (other than the driver and the conductor) which the vehicle is permitted to carry of the basic tax	325/- (plus 10% surcharge of the basic tax) wef.1.4.2003

Government of Tamil Nadu reduces the rate of tax payable by TVL.P.R.C.Ltd., Madurai in respect of all city buses plying in the city of Madurai from Rs.275/- per seat per quarter to Rs.60/- per seat per quarter
G.O.Ms.No.1330(H.Tr.I)Dept.dt.01.11.94.

c.	Plying in routes or areas other than those falling under items (a) and (b)	
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(i)	For every passenger(other than the driver and the conductor) which the vehicle is permitted to carry in the service classified as "Express Service"	400/- plus 25% surcharge of the basic tax wef.1.4.2003
SPARE BUS TAX		
In exercise of the powers conferred by sub-clause (b) of 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 hereby makes reduction with effect on and from the 1 st april, 1974, in the rate of tax payable in respect of a reverse stage carriage or a spare bus mentioned in paragraph III in class 2 of the First Schedule to the said act from the maximum rate payable per passenger for any regular stage carriage of the permit holder to three-fourth of such maximum rate		
(ii)	The Govt. of Tamil Nadu reduced the rate of tax for every passenger(other than the driver)	100/- plus 25% surcharge of the basic tax
	mini bus permit plain road	160+25%=200/-
	Ghaut Road	100+25%=125/-
1.	111(9)Surcharge –G.O.Ms.No.284 Home(Trpt)Dept.dt.28.03.2003	
2.	111(a)(b)(c) Tax-G.O.Ms No.282 Home(Trpt) Dept dt 29.03.2003	
(G.O.Ms.No. 586 Home (Tr.l)Dept.dt. 14.05.98) and the conductor which the vehicle is permitted to carry if the service is classified as mini bus in the unserved rural areas of all the districts except Chennai from Rs.180/- per qr.to Rs.100/- per qr. For the year upto 31.3.2001 & 31.3.2002		

TAX RATES FOR GOODS CARRIAGES

Goods carriage means any motor vehicle contracted or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods.

GOODS VEHICLES RATE OF TAX UNDER TAMIL NADU MOTOR VEHICLES TAXATION ACT, 1974 (Corrected upto 1.8.2003) First Schedule (See Section 3&6)

Sl. No.	Motor Vehicles	Quarterly Tax (in Rupees)
la	Goods carriages w.e.f.1.12.2001 (Multi-Axlevehicle 1.12.2001 to 31.3.2003 only)	
a.	Goods carriages not exceeding 3000 Kgs in weight laden	600/-
a.	Goods Carriages not exceeding 3000 Kgs in weight laden	Rs.2400/- per annum, tax shall be payable either annually at the rate payable or Life Time at the rate of Rs.19,200/-
b.	Goods Carriages not exceeding 3000 kgs but not exceeding 5500 kgs in weight laden	950/-
c.	Goods Carriages not exceeding 5500 kgs but not exceeding 9000 kgs in weight laden	1500/-

d.	Goods Carriages not exceeding 9000 kgs but not exceeding 12000 kgs in weight laden	1900/-
e.	Goods Carriages not exceeding 12000 kgs but not exceeding 13000 kgs in weight laden	2100/-
f.	Goods Carriages not exceeding 13000 kgs but not exceeding 15000 kgs in weight laden	2500/-
g.	Goods Carriages exceeding 15000 kgs in weight laden	2500/- Plus 75/- for every 250 kgs or part thereof
h.	Multi Axle Vehicle	Rs.2300/-+Rs.50/- for every 250 Kgs or part thereof

A. (Rs.75 per every 250 Kgs or part of there of in excess 15000 Kgs in weight laden for Gonventional Axle Vehicles)-G.O.No.285.Home (Tr.l) Dept.Dt.28.3.03)

B. Multi Axlevehicle w.e.f.1.4.2003-G.O.Rt.No.585.Home(Tr-l)Dept Dt.1.4.2003.

Quarterly tax in respect of Multi-axle

Goods Carriages Exceeding 15,000 Kgs In Weight laden - Rs.2,300/-(+)
- Rs.50/-per

Every 250 Kgs and part there of in excess of 15,000 Kgs in weight laden

1(l). Trallers used for carrying goods other than those falling under clauses 4, 7, 8 and 9

Sl. No	Motor Vehicles	Quarterly Tax (in Rupees) ₹
i	For each trailer not exceeding 3000 kgs in weight laden	340/-
ii	For each trailer exceeding 3000 Kgs but not exceeding 5500 Kgs in weight laden	400/-
iii	For each trailer exceeding 5500 Kgs but not exceeding 9000 Kgs in weight laden	700/-
iv	For each trailer exceeding 9000 Kgs but not exceeding 12000 Kgs in weight laden	810/-
v	For each trailer exceeding 12000 Kgs but not exceeding 13000 Kgs in weight laden	1010/-
vi	For each trailer exceeding 13000 Kgs but not exceeding 15000 Kgs in weight laden	1220/-
vii	For each trailer exceeding 15000 Kgs in weight laden	1220/-

(Plus Rs.50/- for every 250 Kgs or Prt thereof in excess of 15000 Kgs in weight laden)

2. Motor Vehicle plying for hires and used for the transport of passengers and in respect of which permits have been issued under the Motor Vehicle Act.

Sl. No	Motor Vehicles	Quarterly tax (in Rupees) ₹
I	Vehicles permitted to carry in all	Quarterly tax deleted and introduced annual tax with effect from 1.4.1997 in T.N.Act No.32/97 vide Sl.No.Da of First Schedule
a.	Not more than three persons including the driver	
b.	More than three persons but not more than four persons including the driver	
c.	More than four persons but not more than six persons including the driver. (i) in respect of which tourist motor cab permit has been issued (ii) in other cases	
d.	More than six persons but not more than thirteen persons including the driver in respect of which motor cab or tourist maxi cab permit has been issued for every person other than the driver	Quarterly Rs.500/- (w.e.f 1.4.2003)

I (d) Tamil Nadu Act 13 of 2003

Sl. No	Motor Vehicles	Quarterly tax (in Ruppess) ₹
I	Vehicles permitted to ply solely as contract carriages and to carry more than five persons (other than the Driver)	
i	For every person (other than the driver) which the vehicle is permitted to carry whether the contract carriage is classes as "Tourist Vehicle" or not	Quarterly Rs.3000/- (w.e.f. 1.12.2001)
ii	For every person (other than the driver) which the vehicle is permitted to carry in the case of the Contract Carriages.	Quarterly Rs.3000/- (w.e.f.1.12.2001)

II (i), (ii) G.O.Ms.No.1184 Home (Trpt-I) Dept., Dt.30.11.2001

S.No	Motor Vehicles	Quarterly tax (in Ruppess) ₹
III	Vehicles permitted to ply solely as stage carriage and to carry more than six persons (other than the driver and conductor)	
a	Plying exclusively with the Chennai metropolitan area for every passenger (other than the driver and the conductor) which the vehicle is permitted to carry	Quarterly Rs.80/- 25% Surcharge.
b	Plying exclusively within the limits of the city of madurai or city of coimbatore or within the limits of one of 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	Quarterly Rs.325/- (+) 10% Surcharge (w.e.f.1.4.2003)

c	Plying in routes or areas other than those failing 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 is classed as "Express Service".	Quarterly Rs.400/- (+) 25% Surcharge (w.e.f.1.4.2003)
	(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". The tax payable in respect of a reserve stage carriage or a spare bus shall be 3/4" of the maximum rate payable per passenger for any regular stage carriage of the permit it holder.	Quarterly Rs.400/- (+) 25% Surcharge (w.e.f.1.4.2003)

1-III(a)-Surcharge –G.O.Ms.No.284. Home (Trpt). Dept., Dt.28.3.203

2-III(a),(b),(c) Tax-G.O.Ms.No.282 home (Trpt).Dt.29.3.2003

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 and loose equipment used haulage only).

Sl. No	Motor Vehicles	Quarterly tax (in Ruppes) ₹
a	Weighing not more than 2500 Kgs unladen	Rs.110/-
b	Weighing more than 2500 Kgs unladen	Rs.160/-

4. Fire Engines, fire tenders and Road water sprinklers:-

Sl. No	Motor Vehicles	Quarterly tax (in Ruppes) ₹
a	Not exceeding 1000 Kgs in weight laden	Rs.30/-
b	Exceeding 1000 Kgs but not exceeding 1500 Kgs in weight laden	Rs.40/-
c	Exceeding 1500 Kgs but not exceeding 2000 Kgs in weight laden	Rs.50/-
d	Exceeding 2000 Kgs but not exceeding 3000 Kgs in weight laden	Rs.60/-
e	Exceeding 3000 Kgs but not exceeding 4000 Kgs in weight laden	Rs.70/-
f	Exceeding 4000 Kgs but not exceeding 5500 Kgs in weight laden	Rs.80/-
g	Exceeding 5500 Kgs but not exceeding 7500 Kgs in weight laden	Rs.100/-
h	Exceeding 7500 Kgs but not exceeding 9000 Kgs in weight laden	Rs.120/-
i	Exceeding 9000 Kgs in weight laden	Rs.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 1000 Kgs in weight laden	Rs.20/-
	(ii) for each trailer exceeding 1000 Kgs but not exceeding 2000 Kgs in weight laden	Rs.30/-
	(iii) for each trailer exceeding 2000 Kgs in weight laden (provided that two or more vehicles shall not be chargeable under the class in respect of the same trailer)	Rs.50/-

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.

Sl. No	Motor Vehicles	Annual
a	Bi-Cycles exceeding 50cc but not exceeding 75 cc with or without drawing a trailer or side car	Rs.135/-
b	Bi-Cycles exceeding 75cc but not exceeding 170 cc with or without drawing a trailer or side car	Rs.200/-
c	Bi-cycles exceeding 170cc but not exceeding with or without drawing a trailer or side car and tri-cycles	Rs.240/-

5. (a),(b),(c) Tamil Nadu act No.32 of 1997 w.e.f. 1.4.1997

5. A.Motor Vehicles plying for hire and used for the transport of passengers and in respect of which permits have been issued under Motor Vehicles Act, 1988(Central Act 59 of 1988), to carry in all

Sl. No	Motor Vehicles	Annual	5-years Tax
a	More than three	Rs.135/-	Rs.1400/-
b	More than four persons but no more than six persons including the driver:- (i) in respect of which tourist motor cab permit has been issued (ii) in other cases (ordinary motor-cab metered taxi)	Rs.1300/- Rs.800/- (w.e.f. 1.12.2001)	Rs.6500/- Rs.4000/-

1-5(b) G.O.Ms.No.1184 Home (Trt-I) Dept.Dt.30.11.2001

Sl. No	Motor Vehicles	Annual	5-years Tax
6	Invalid carriages	Rs.32	-
6-A	Motor vehicles weighing more than 3000 Kgs unladen and owned by education institution in respect of which private transport vehicle permit is not required under the motro vehicles act	Omitted w.e.f. 1.4.2003	-
6-B	Vehicles or trailers fitter which equipments lke rigs or generators or compressors of the laden weight	Rs.3500/- w.e.f. 1.4.2003	-

2-6(A),2-6(B). G.O.Ms.No.282 Home (Trpt-I)Dept. Dt.28.3.2003

2-6,B.I.Levy of concussional rate of taxgranted to Tractors mounted with compressors used for deepening wells in G.O.Ms.No.561,Home(Tr-I)Dept.Dt.14.3.1970 was cabcekked w,e,f,1.10.2002 in G.O.Ms. No.875 Home(Tr-I) dept., Dt.20.9.2002.

6B-s in G.O.No.160 Home(Tr-I)Dept., Dt.19.2.2003 the govt of Tamil Nadu directs that with effect on and from 1st april 1994 and upto 30th September 2002, the annual tax in respect of tractors mounted with compressors used for deepending wells be collected at one third of the normal rate of tax beviabile unders the said Act.

9. Additional tax payable in respect of vehicles referred to in classes 7 and used for drawing trailers

Sl. No	Motor Vehicles	₹
a.	For each trailer not exceeding 1 tonne in weight unladen	Rs.20/-
b.	For each trailer exceeding 1 tonne in weight unladen	Rs.30/-

Provided that two or more vehicles shallnot be chargeable under class 7, class 8 or class 9 in respect of the same trailer.

**MOTOR VEHICLE TAX FOR STAGE CARRIAGE
(MOFUSSIL)
w.e.f.01.04.2003**

MOFUSSIL Seating Capacity	TAX Rs.400 S.C	Surcharge 25% Rs.100XS.C.	TOTAL	SPARE tax Rs.300X S.C.	Surcharge Rs.75XS.C.	TOTAL
40+2	16000	4000	20000	12000	3000	15000
41+2	16400	4100	20500	12300	3075	15375
42+2	16800	4200	21000	12600	3150	15750
43+2	17200	4300	21500	12900	3225	16125
44+2	17600	4400	22000	13200	3300	16500
45+2	18000	4500	22500	13500	3375	16875
46+2	18400	4600	23000	13800	3450	17250
47+2	18800	4700	23500	14100	3525	17625
48+2	19200	4800	24000	14400	3600	18000
49+2	19600	4900	24500	14700	3675	18375
50+2	20000	5000	25000	15000	3750	18750
51+2	20400	5100	25500	15300	3825	19125
52+2	20800	5200	26000	15600	3900	19500
53+2	21200	5300	26500	15900	3975	19875
54+2	21600	5400	27000	16200	4050	20250
55+2	22000	5500	27500	16500	4125	20625
56+2	22400	5600	28000	16800	4200	21000
57+2	22800	5700	28500	17100	4275	21375
58+2	23200	5800	29000	17400	4350	21750
59+2	23600	5900	29500	17700	4425	22125
60+2	24000	6000	30000	18000	4500	22500
61+2	24400	6100	30500	18300	4575	22875
62+2	24800	6200	31000	18600	4650	23250
63+2	25200	6300	31500	18900	4725	23625
64+2	25600	6400	32000	19200	4800	24000
65+2	26000	6500	32500	19500	4875/5100	24375/24300

**MOTOR VEHICLE TAX FOR STAGE CARRIAGE
(TOWN)
w.e.f.01.4.2003**

Town	325XS.C	Surcharge 10%	TOTAL	352 x S.C. x ¾(Spare)	Surcharge 10%	TOTAL
31+2+40=71	23075.00	2307.50	25382.50	17306.25	1730.62	19036.87
32+2+40=72	23400.00	2340.00	25740.00	17550.00	1755.00	19305.00
33+2+40=73	23725.00	2372.50	26097.50	17793.75	1779.37	19573.12
34+2+40=74	24050.00	2405.00	26455.00	18037.50	1803.75	19841.25
35+2+40=75	24375.00	2437.50	26812.50	18281.25	1828.12	20109.37
36+2+40=76	24700.00	2470.00	27170.00	18525.00	1852.50	20377.50
37+2+40=77	25025.00	2502.50	27527.50	18768.75	1876.87	20645.62
38+2+40=78	25350.00	2535.00	27885.00	19012.50	1901.25	20913.75
39+2+40=79	25675.00	2567.50	28242.50	19256.25	1925.62	21181.87
40+2+40=80	26000.00	2600.00	28600.00	19500.00	1950.00	21450.00
41+2+40=81	26325.00	2632.50	28957.50	19743.75	1974.37	21718.12
42+2+40=82	26650.00	2665.00	29315.00	19987.50	1998.75	21986.25
43+2+40=83	26975.00	2697.50	29672.50	20231.25	2023.12	22254.37
44+2+40=84	27300.00	2730.00	30030.00	20475.00	2047.50	22522.50
45+2+40=85	27625.00	2762.50	30387.50	20718.75	2071.87	22790.62
46+2+40=86	27950.00	2795.00	30745.00	20962.50	2096.25	23058.75
47+2+40=87	28275.00	2827.50	31102.50	21206.25	2120.62	23326.87
48+2+40=88	28600.00	2860.00	31460.00	21450.00	2145.00	23595.00
49+2+40=89	28925.00	2892.50	31817.50	21693.75	2169.37	23863.12
50+2+40=90	29250.00	2925.00	32175.00	21937.50	2193.75	24131.25
51+2+40=91	29575.00	2957.50	32532.50	22181.25	2218.12	24399.37
52+2+40=92	29900.00	2990.00	32890.00	22425.00	2242.50	24667.50

GOODS VEHICLE TAX RATE

REVISED RATE OF TAX IN RESPECT OF GOODS CARRIAGES W.E.F.1.12.2001

G.O.Ms.NO.285 Home (TR-I) DT: 28.03.2003

Converntional axle vehicle and Multi Axle Vehicles as per G.O.Ms.No.285.Home(Transport-I)Department, dated:28.3.2003 w.e.f.1.12.2001.

(Multi Axle vehicle tax rate 1.12.2001 to 31.3.2003)

Goods vehicle tax rate

Sl. No	ULW Weight in Kilograms	Old rate of Tax	New rate of tax as on 1.12.2001	DOT for 1 month	HYE	AYE
1	3000	545	600	20	-	-
2	3001-5500	885	950	22	1824	3572
3	5501-9000	1355	1500	49	2880	5640
4	9001-12000	1775	1900	42	3648	7144
5	12001-13000	1930	2100	57	4032	7896
6	13001-15000	2300	2500	67	4800	9400
7	15001-15250	2350	2575	75	4944	9682
8	15251-15500	2400	2650	84	5088	9964
9	15501-15750	2450	2725	92	5232	40246
10	15751-16000	2500	2800	100	5376	10528
11	16001-16250	2550	2875	109	5570	10810
12	16251-16500	2660	2950	117	5664	11092
13	16501-16750	2650	3025	125	5808	11374
14	16751-17000	2700	3100	134	5952	11656
15	17001-17250	2750	3175	-	-	-
16	17251-17500	2800	3250	-	-	-
17	17501-17750	2850	3325	-	-	-
18	17751-18000	2900	3400	-	-	-
19	18001-18250	2950	3475	-	-	-
20	18251-18500	3000	3550	-	-	-

21	18501-18750	3050	3625	-	-	-
22	18751-19000	3100	3700	-	-	-
23	19001-19250	3150	3775	-	-	-
24	19251-19500	3200	3850	-	-	-
25	19501-19750	3250	3925	-	-	-
26	19751-20000	3300	4000	-	-	-
27	20001-20250	3350	4075	-	-	-
28	20251-20500	3400	4150	-	-	-
29	20501-20750	3450	4225	-	-	-
30	20751-21000	3500	4300	-	-	-
31	21001-21250	3550	4375	-	-	-
32	21251-21500	3600	4450	-	-	-
33	21501-21750	3650	4525	-	-	-
34	21751-22000	3700	4600	-	-	-
35	22001-22250	3750	4675	-	-	-
36	22251-22500	3800	4750	-	-	-
37	22501-22750	3850	4825	-	-	-
38	22751-23000	3900	4900	-	-	-
39	23001-23250	3950	4975	-	-	-
40	23251-23500	4000	5050	-	-	-
41	23501-23750	4050	5125	-	-	-
42	23751-24000	4100	5200	-	-	-
43	24001-24250	4150	5275	-	-	-
44	24251-24500	4200	5350	-	-	-
45	24501-24750	4250	5425	-	-	-
46	24751-25000	4300	5500	-	-	-

Multi axle vehicle tax
Multi –Axle Vehicle tax w.e.f.1.4.2003 as per
G.O.Ms.No.286/Home (TR-I) Dept., Dt.28.3.2003

S.No	RLW	Quarterly Tax	S.No	RLW	Quarterly Tax
1	Up to 15000 up	2300	22	20001-20250	3350
2	15001-15250	2350	23	20251-20500	3400
3	15251-15500	2400	24	20501-20750	3450
4	15501-15750	2450	25	20751-21000	3500
5	15751-16000	2500	26	21001-21250	3550
6	16001-16250	2550	27	21251-21500	3600
7	16251-16500	2600	28	21501-21750	3650
8	16501-16750	2650	29	21751-22000	3700
9	16751-17000	2700	30	22001-22250	3750
10	17001-17250	2750	31	22251-22500	3800
11	17251-17500	2800	32	22501-22750	3850
12	17501-17750	2850	33	22751-23000	3900
13	17751-18000	2900	34	23001-23250	3950
14	18001-18250	2950	35	23251-23500	4000
15	18251-18500	3000	36	23501-23750	4050
16	18501-18750	3050	37	23751-24000	4100
17	18751-19000	3100	38	24001-24250	4150
18	19001-19250	3150	39	24251-24500	4200
19	19251-19500	3200	40	24501-24750	4250
20	19501-19750	3250	41	24751-25000	4300
21	19751-20000	3300	-	-	-

**BELATERAL TAX IN-RESPECT OF GOODS VEHICLE OF
ANDRAPRADESH, KARNATAKA, KERALA AND PONDICHERRY
PLAYING IN THE STATE OF TAMIL NADU
(G.O. Ms. No. 483, Home (Tr.VI), Dt. 30.03.1993)**

Annual tax in one lump sum	: ₹ 3,000/-
Due date for payment of tax	: 15th April every year.
Penalty	: ₹ 100/- for each Calendar month
Condition	: The counter signed permit shall be valid only for the period for which the tax is paid under this notification.

GREEN TAX

(Introduced in T.N.Act No.13 of 2003 w.e.f.1.8.2003)

G.O.Ms.No.649 Home (Trpt-I) Dept., Dt.31.7.2003

(with effect from 10/06/2005)

G.O..Ms.No.461 Dt:8.6.2005 - Act:13 of 2003

FOURTH SCHEDULE

(See Section 3-A)

Class of Motor Vehicles	Tax (₹)	
1. Motor vehicles other than a transport vehicles which has completed 15 years from the date of registration		
(i) Motor Cycle	500/-	(for five years)
(ii) Other Motor vehicles	1000/-	(for five years)
2. Transport vehicle which has completed 7 years from the date of its registration.	500/-	Per annum
(Other than auto rickshaw)		
3. Auto rickshaw	200/-	
With effect from 10/6/2005		

ROAD SAFETY TAX

In order to provide immediate relief to the victims of road accidents and to take up various measures to promote Road Safety, Government of Tamil Nadu have levied the Road Safety Tax which shall be collected for all Motor Vehicles registered from 01.08.2009 onwards.

The amount of tax paid to various classes of vehicles is given below:-

1. Motor Cycles ₹ 250/-
2. Light Motor Vehicles ₹ 1,500/-
3. Other Motor Vehicles ₹ 2,000/-

TEMPORARY TAX

Motor vehicle –taxation – vehicles temporarily registered- reduction of the rate of motor vehicle tax-order-notification- issued.

(G.O.Ms.No.969 Home(Transport-I) Department dated:16.10.2002

Sl. No.	Class of Motor Vehicles	Reduced rate of tax
1	Motor vehicles specified in Part-I of the Third Schedule of the said Act	2 % of the life time tax
2	Motorcycles specified in item(A) of the second schedule to the said Act	2% of the life time tax

The tax also collected shall not be refundable nor shall it be adjustable in case of the vehicle being subsequently registered permanently in this state.

The notification here by made shall be deemed to have come into force on the 2nd January 2001.

FOR LATE PAYMENT OF TAX WHEREVER PENALTY COLLECTED

Sl. No.	Particulars	G.C	Tourist Maxi Cab/ AIT Maxi Cab	T.taxi & taxi & AIT Taxi	A.R	P.S.V	Educational Institution buses covered by permits
1.	Upto 50%	100	100	100	100	200	200
2.	Above 50%	200	200	200	200	250	250

All the Regional Transport Officers are requested to collect the above rate of compounding fees mentioned in Table 1 and 2 in respect of vehicles which are covered by the permits and also to instruct the Motor Vehicles Inspectors in charge of Unit Officers to adopt the above rates without any omission.

All the Deputy Transport commissioners and Regional Transport Officers are requested to acknowledge receipt of this circular.

Sd/- N.ATHIMOOLAM
Transport Commissioner.