

**THE NAGALAND MOTOR VEHICLE TAXATION
(THIRD AMENDMENT) ACT, 1992.**

(THE NAGALAND ACT NO. 7 OF 1992)

*Received the assent of the Governor of Nagaland on 25th April,
1992 and published in the Nagaland Gazette extraordinary
dated 1 May, 92.*

An

Act

to amend the Nagaland Motor Vehicles Taxation Act, 1967.
It is hereby enacted in the Forty third Year of the Republic of
India as follows —

1. Short title, extent and commencement

- (1) This Act may be called the Nagaland Motor Vehicles Taxation (Amendment) Act, 1992.
- (2) It shall come into force from the date of its publication in the official gazette.
- (3) It shall extend to the whole State of Nagaland.

2. Amendment of Section 5

Section 5 of the Nagaland Motor Vehicles Taxation Act, 1967 hereinafter called the principal Act, maybe renumbered as section 5 (1), and the following sub-section be added

SECTION 5 (2) Notwithstanding anything contained in sections 4 (1), 5 (1), 6, 8 and 9, all non-transport (personalized) vehicles shall pay one time tax valid till the vehicle attains the age of 15 years at appropriate rates specified in the schedule II to this Act, with effect from the date to be notified.

3. Amendment of Section 7

The following sub-section shall be added to section 7 of the principal Act

SECTION 7 (C) : Where registration of a Motor Vehicle has been cancelled in the case of a non-transport vehicle for which one time tax as prescribed under section 5 (2) has been paid, to a refund at the appropriate rates specified in the schedule III to this Act.

4. Amendment of the Schedules

The existing schedule annexed to the principal Act, shall be amended and renamed as
Schedule I; and Schedule II and Schedule III be added to the existing Schedule as follows : —

SCHEDULE—I

TAXATION SCHEDULE

(See. Sec. 4 (1))

Article No.	Description of Vechicle	Annual tax Rs. NP.	Quart erly tax Rs. NP
	Motor vechicle fitted solely with pneumatic tyres		

PART.A

VEHICLES OTHER THAN THOSE PLYING FOR HIRE OR REWARD

I. CYCLES (INCLUDING MOTORSCOOTERS,CYCLES WITH ATTACHMENT PROPELLING THE SAME BY MECHANICAL POWER).

a.	Cycles not exceeding 50 Kgs in weight unladen	36.00 —	9.00
b.	Cycle not exceeding 100 Kgs in weight unladen	48.00 —	12.00
c.	Cycle not exceeding 100 Kgs in weight unladen.	80 —	20 00
d.	Tricycles	100.00 —	25.00
e.	Additional Tax for drawing trailer or side Car.	18.00 —	5.00

II. VEHICLES CONSTRUCTEDAND USEDSELELY FOR THE CONVEYANCE OF PASSENGERS AND LIGHT PERSONAL LUGGAGE OF PASSENGERS.

a.	(i) 14 H.p. or less	160.00 —	42.00
	(ii) Exceeding 14 H.P.	204.00 —	51.00
b.	Additional tax for trailer drawn by vehicle covered by this article.		
	(i) Light trailer	48.00 —	12.00
	(ii) Medium	48.00—	21.00
	(iii) Heavy	168.00 —	42.00

III. VEHICLE USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR THE C)NVEYANCE OF GOODS.

(i)	Tax payable under article II, plus		
(ii)	An additional tax for each person in excess of six which the vehicle designed to carry.	24.00 —	6.00
(iii)	An additional tax for every one and half metric tonne or part thereof authorised load of goods.	72.00 —	24.00

PART— B

VEHICLE PLYING FOR HIRE OR REWARD

IV. - Vehicle plying for hire for conveyance of passengers and light personal luggage of passengers.

(a) Motor Cars/taxi		
(i) Local taxi (within municipal limit only)	400.00 —	125.00
(ii) Regional taxi	500.00 --	150.00
(iii) State Tourist taxi	600.00 —	180.00
(iv) All India Tourist taxi	1400.00 —	400.00
(v) Auto Taxi (Autorickshaw)	150.00 —	10.00
(h) State Carriage		
(i) For every seat authorised	60.00 —	15.00

V. Vehicle used for transport of goods only

(i) For 1 metric tonne or less	450.00 —	135.00
(ii) For every additional ½ metric tonne	140.00 —	35.00

VI. VEHICLE AUTHORISED TO PLY PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR LUGGAGE AND PARTLY FOR THE CONVEYANCE OF GOODS

CASUAL CONTRACT CARRIAGE

(i) For every seat	75.00 —	125.00
(ii) An additional tax for every 1/2 (half) metric tonne or part thereof authorised load of goods.	180.00 —	45.00

VII. TRACTORS (USED AS HORSE FOR DRAWING TRAILER)

(i) not exceeding 2 metric tonne in weight	172.00 —	50.00
(ii) Exceeding 2 metric tonne but not exceeding 3 1/2 metric tonne in weight.	340.00 —	100.00
(iii) Exceeding 3 1/2 metric tonne but not exceeding 5 metric tonne in weight.	600.00 —	172.00
(iv) Exceeding 5 metric tonne in weight.	1000.00 —	300.00

VIII. TRAILER DRAWN VEHICLES COVERED BY ARTICLE VII UNDER PART—B

(i) For 1 metric tonne or less.	450.00 —	135.00
(ii) For every additional ½ metric tonne	140.00 —	35.00

IX. VEHICLE AUTHORISED TO PLY FOR HIRE ON A SPECIAL ROUTE UNDER A PERMIT IV to VIII GRANTED BY THE STATE GOVERNMENT.	The appropriate tax payable under Article together with such additional fee as may be Prescribed by the Government.
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X. MECHANICAL CRANE MOUNTED ON A MOTOR VEHICLES.

(i)	Not exceeding 3000 Kgs in weight.	210.00 — 60.00
(ii)	Exceeding 3000 Kgs but not exceeding 5000 Kgs in weight.	410.00 — 120.00
(iii)	Exceeding 5000 Kgs hut not exceeding7000 Kgs in weight.	600 .00 — 175.00
iv)	Exceeding 7000 Kgs but not exceeding 9000 Kgs in weight.	800.00 — 250.00
(v)	Exceeding 9000 Kgs but not exceeding 12000 Kgs in weight.	1000.00 - 300.00
(vi)	Exceeding 12000 Kgs but not exceeding 15000 Kgs in weight.	1200.00 —350.00
(vii)	Exceeding 1500 Kgs in weight for every 500 Kgs part thereof in excess of 15,000 Kgs.	35.00 —10.00
X1. FIRE ENGINE TENDERAND ROADWATER SPRINKLERS (IN WEIGHTLADEN)		
a.	Not exceeding 3000 Kgs	200.00 —60.00
b.	Exceeding 3000 Kgs but not exceeding 5000 Kgs.	400.00 —120.00
c.	Exceeding 5000 Kgs but not exceeding 7000 Kgs.	600.00— 175.00
d.	Exceeding 7000 Kgs but not exceeding 9000 Kgs.	800.00 —250.00
e.	Exceeding 9000 Kgs but not exceeding 12000 Kgs.	1000.00 —300.00
f.	Exceeding 12000 Kgs but not exceeding 15000 Kgs.	1200.00 —350.00

SCHEDULE—II

(See Section 5 (2))

SCHEDULE OF ONE TIME TAX TWO WHEELERS TRICYCLES AND NON-TRANSPORT (PERSONALISED) VEHICLES : TWO WHELLERS

Tricycle Four Whellers

SI. Statge of Registration, if already registered		—Below 90	—Above 90	—Side Cars	—Below	—Above	Light Trailer
No. its age from the month of its first registration.		—Kgs.	— Kgs.	—	14 H.P.	—14 H.P.	—under section
		Unladen	Unladde	—	—	—	Schedule part
		Weight	Wei	-	-	-	HA & B
		<u>Rs.P.</u>	<u>Rs. P.</u>	<u>Rs. P.</u>	<u>Rs.P.</u>	<u>Ks. P.</u>	<u>Rs. P.</u>
1 Onetimetaxatthetimeoffreshregistration.		<u>540.00</u>	<u>905.00</u>	<u>198.00</u>	<u>1800.00</u>	<u>2250.00</u>	<u>540.00</u>
2. Morethan 1 yearold but not more than							
	2years	<u>580.00</u>	<u>885.00</u>	<u>188.00</u>	<u>1700.00</u>	<u>2150.00</u>	<u>510.00</u>
3 “	2 “	<u>480.00</u>	<u>805.00</u>	<u>1780</u>	<u>1700.00</u>	<u>2050.00</u>	<u>480.00</u>
4. “	3 “	<u>450.00</u>	<u>755.00</u>	<u>168.00</u>	<u>1500.00</u>	<u>1950.00</u>	<u>450.00</u>
5. “	4 “	<u>420.00</u>	<u>705.00</u>	<u>158.00</u>	<u>1400.00</u>	<u>1850.00</u>	<u>420.00</u>
“	5 “	<u>390.00</u>	<u>655.00</u>	<u>148.00</u>	<u>1300.00</u>	<u>1710.00</u>	<u>390.00</u>
7. “	6 “	<u>360.00</u>	<u>605.00</u>	<u>136.00</u>	<u>1200.00</u>	<u>1570.00</u>	<u>360.00</u>
8	7 “	<u>330.00</u>	<u>555.00</u>	<u>124.00</u>	<u>1100.00</u>	<u>1430.00</u>	<u>330.00</u>
9.	8	<u>300.00</u>	<u>505.00</u>	<u>112.00</u>	<u>1000.00</u>	<u>1290.00</u>	<u>300.00</u>
10	9	<u>270.00</u>	<u>455.00</u>	<u>100.00</u>	<u>900.00</u>	<u>1150.00</u>	<u>270.00</u>
11.	10	<u>225.00</u>	<u>380.00</u>	<u>8400</u>	<u>800.00</u>	<u>980.00</u>	<u>225.00</u>
12	11	<u>185.00</u>	<u>305.00</u>	<u>68.00</u>	<u>640.00</u>	<u>790.00</u>	<u>185.00</u>
13.	12	<u>140.00</u>	<u>230.00</u>	<u>52.00</u>	<u>490.00</u>	<u>600.00</u>	<u>140.00</u>
14.‘	13	<u>96.00</u>	<u>160.00</u>	<u>36.00</u>	<u>336.00</u>	<u>408.00</u>	<u>96.00</u>
15.	14	<u>48.00</u>	<u>80.00</u>	<u>18.00</u>	<u>168.00</u>	<u>204.00</u>	<u>48.00</u>
Amount of Rebate fiven		<u>Rs. 180.00</u>	<u>Rs. 295.00</u>	<u>Rs. 82.00</u>	<u>Rs. 720.00</u>	<u>Rs. 810.00</u>	<u>Rs. 182.00</u>
		<u>=25%</u>	<u>=245%</u>	<u>=26%</u>	<u>=28%</u>	<u>=26%</u>	<u>=25%</u>
Interest and principal by 15 years if put in							
fixed deposits @ 10% PA.		<u>Rs. 810.00</u>	<u>Rs. 1357.00</u>	<u>Rs. 297.00</u>	<u>Rs. 2700.00</u>	<u>Rs.3375.00</u>	<u>Rs. 180.00</u>

SCHEDULE— III

See Section 7(c)

STATEMENT INDICATING THE SCALE OF REFUND ON ONE TIME TAX PROVISION

IV) WHEELER_____TRICYCLE_FOUR WHEELERS_____ - _____

Sl. No.	If after registration cancellation take place.	Below 90 Kgs.	Above 90 Kgs.	Side Cars	Below 14 HP.	Above 14 H.P.	Light Trailer
		Unladen	Unladen	—	—	—	under
		Weight	Weight	—	—	—	section
		—	—	—	—	—	Schedule
		—	—	—	—	—	part II.A
		Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
1.	Within 1 year	510.00	885.00	188.00	1700.00	2150.00	510.00
2.	After one year but within 2 years.	480.00	805.00	178.00	1600.00	2050.00	480.00
3.	“ 2 “ 3 “	450.00	755.00	168.00	1600.00	1950.00	450.00
4.	“ 3 “ 4 “	420.00	705.00	158.00	1400.00	1850.00	420.00
5.	“ 4 “ 5 “	390.30	655.00	148.00	1300.00	1710.00	390.00
6.	“ 5 “ 6 “	360.00	605.00	136.00	1200.00	1570.00	360.00
7.	“ 6 “ 7 “	330.00	555.00	124.00	1100.00	1430.00	330.00
8.	“ 7 “ 8 “	300.00	505.00	112.00	1000.00	1290.00	300.00
9.	“ 8 “ 9 “	270.00	455.00	100.00	900.00	1150.00	270.00
10.	“ 9 “ 10 “	225.00	380.00	84.00	800.00	980.00	225.00
11.	“ 10 “ 11 “	185.00	305.00	64.00	640.00	790.00	185.00
12.	“ 11 “ 12 “	140.00	230.00	52.00	490.00	600.00	140.00
13.	“ 12 “ 13 “	96.00	160.00	36.00	336.00	408.00	96.00
14.	“ 13 “ “	NIL	NIL	NIL	NIL	NIL	NIL

