

MANIPUR



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GOVERNMENT OF MANIPUR
SECRETARIAT: LAW & LEGISLATIVE AFFAIRS DEPARTMENT

NOTIFICATION

Imphal, the 18th February, 2016

No. 2/52/2015-Leg/L: The following Act of the Legislature, Manipur which received assent of the Governor of Manipur on February 10, 2016 is hereby published in the Official Gazette:

THE MANIPUR MOTOR VEHICLE TAXATION (SECOND AMENDMENT)
ACT, 2015
(MANIPUR ACT NO. 1 OF 2016)

AN

ACT

further to amend the Manipur Motor Vehicles Taxation Act, 1998 (Manipur Act No. 3 of 1999).

Be it enacted by the Legislature of Manipur in the Sixty-sixth year of the Republic of India as follows:

1. (1) This Act may be called the Manipur Motor Vehicles Taxation (Second Amendment) Act, 2015. Short title and commencement.
(2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
2. In sub-section (1) of section 3 of the Manipur Motor Vehicles Taxation Act, 1998 (hereinafter referred to as the Principal Act), in between the words "the appropriate rate" and "specified", the words "in such manner as" shall be inserted. Amendment of section 3.
3. For section 5 of the Principal Act, the following shall be substituted, namely,- Substitution of Section 5.
"5. (1) Every motor vehicle liable to pay tax on annual (recurring) basis may pay tax in advance on or before 31st day of March for the commencing financial year by owner of a motor vehicle. Payment of tax.

(2) Every owner of a motor vehicle other than a motor vehicle liable to pay One Time Tax shall have the option of paying the tax in advance in four equal quarterly instalments payable on or before the last day of March, June, September and December respectively:

Provided that the tax leviable under section 3 in respect of personalised vehicles as well as auto rickshaws (goods or passengers), motor cabs, maxi cabs, school vans and goods vehicles below 7.5 gw after enactment of this Act shall be paid at the time of registration for fifteen years under One Time Tax structure at the rates starting from minimum floor rate of tax at 4% on sale prices before VAT as prescribed in the First Schedule:

Provided further that the owners of the personalised vehicles registered and paid under the recurring tax structure (annual tax basis) before the commencement of this Act shall have to pay their taxes under One Time Tax structure which is meant for the remaining years to attain fifteen years but subject to award of rebate on the tax payable and not on the cost of the vehicle @ 10% discount per annum taking into consideration of the age of the vehicle with the original cost of the vehicle before VAT. Mode of calculation is shown at First Schedule-Group A, Part-A.I (iv) Column 3 Row (iv) and may also be applicable with the formulae or calculations wherever exists in the following Schedules or Parts thereof etc.:

Provided also that every motor vehicle more than fifteen years of age from the date of its registration and also found mechanically fit for use shall, on payment of such tax for another period of five years with a Green Tax as specified in the Schedules, be allowed to use for another five years."

Amendment of
Section 9.

4. For sub-section (2) of section 9 of the Principal Act, the following shall be substituted, namely,—

"(2) Where One Time Tax for any personalized or commercial vehicles has been paid and the motor vehicle has been removed to any place outside the State permanently, the following modalities are hereby made for refund of tax:-

(a) where the motor vehicle is less than two years old, the refund of tax for its remaining life shall be calculated as *Refund*

$$= OTT - [(OTT/15) \times 'n'] - 'm'$$

Where 'OTT' means derived One Time Tax of the particular type/ class of vehicle,

'15' means 15 years life of the vehicle;

'n' is the age of the vehicle ($n \geq 2$);

'm' is the service charge (taking 3% of derived OTT);

and

'x' sign means multiplication, and '-' sign means subtraction and '/' sign means division;

(b) where the vehicle is more than two years old, no refund of tax shall be made;

(c) where the vehicle is removed temporarily (for a period upto three months) to another State no refund of tax shall be made:

Provided that in the case of permanent removal of vehicle to any place outside the State on account of transfer of ownership or change of address, the refund of tax shall be considered only after receipt of proof of permanent removal:

Provided further that where the rates of tax leviable under the Taxation Act are revised by notification in the Official Gazette issued by the State Government under the Act, the State Government may, from time to time, by the same notification or by a separate notification in the Official Gazette, correspondingly revise the rate of refund payable under the Act and accordingly and suitable entries in respect of vehicles registered on or after the date of such notification shall be at such revised rates."

5. For section 15 of the Principal Act, the following shall be substituted, namely,—

Substitution
of Section 15.

"15. Whoever contravenes any of the provisions of this Act or any rules made thereunder shall, if no other penalty is elsewhere provided in this Act for such contravention, be punishable with a minimum fine of rupees two hundred in respect of two wheelers, rupees three hundred in respect of auto-rickshaw, rupees five hundred in respect of light vehicles, rupees seven hundred in respect of medium vehicles and rupees one thousand in respect of heavy vehicles and, in the event of such person having been previously convicted of an offence under this Act or under any rules made thereunder shall be punishable with fine which may extend to rupees three hundred, rupees four hundred, rupees six hundred, rupees eight hundred and rupees one thousand five hundred respectively."

Other
penalties.

6. For section 17 of the Principal Act, the following shall be substituted, namely,—

Substitution
of Section 17.

Effect of
payment of tax
in other States
with respect to
motor vehicles
brought into
Manipur.

"17. Tax on Inter State movement of vehicles may be levied as given in the Second Schedule."

Substitution of
Schedule.

7. For the First Schedule appended to the Principal Act, the following shall be substituted, namely,—

"FIRST SCHEDULE

[See Section 3(1)]

Group-A. Motor vehicle fitted solely with pneumatic tyres:

PART-A.I. Article: Description of Vehicle Motor Cycles and Scooters or Auto-rickshaws (Private)

Sl. No.	Type of vehicle	Life Time Tax (15 Years)	Tax for 5 years after 15 years life	(+) Green Tax for 5 years
(1)	(2)	(3)	(4)	(5)
(i)	Sale price upto Rs. 1 lakh before VAT	4% of sale price before VAT	Rs. 1250	Rs. 300
(ii)	Upto Rs. 2 lakh before VAT	4% of sale price before VAT	Rs. 2000	Rs. 350
(iii)	Above Rs. 2 lakh before VAT	4% of sale price before VAT	Rs. 3000	Rs. 400
(iv)	Vehicles of the above categories operating in the State of Manipur on payment of taxes under recurring structure if any, shall have to pay One Time Tax at the discounted rate depending on age of the	Payable One Time Tax = $OTT - [(OTT/15) \times 'n'] - 'm'$ where 'n' is the age of the vehicle and 'm' is the discounted value taking 10% depreciation per annum i.e. $'m' = (OTT/15) \times$	Tax for 5 years after 15 years life including Green Tax shall be levied based on the original cost of the particular class/ type of vehicle before VAT and corresponding to prescribed tax slab/ structure.	

	vehicle to be calculated as shown at Col. 3 Row (iv)	$'n' \times 0.10$, where, ' \times ' sign means multiplication, '/' sign means division and '-' sign means subtraction.	
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II. Article. Other Types:

Sl. No.	Type	Tax/Year	One Time Tax	Tax for 5 years after 15 years	Green Tax for 5 years
(i)	Trailers/ Side-car attached to 2-wheelers	Rs.100	Rs.1400	Rs. 500	Nil
(ii)	Tricycle/ Three Wheelers	Rs. 300	Rs. 4400	Rs. 1500	Rs.200
(iii)	Motor vehicles (adapted & used for invalids)	Rs.100	Rs. 1400	Rs. 500	Rs.100

III. Article. Description of Vehicle: Personalized LMVs:

Sl. No.	Type of vehicle	Life Time Tax (15 Years)	Tax for 5 years after 15 years	(+) Green Tax for 5 years
(1)	(2)	(3)	(4)	(5)
(i)	Sale price upto 3 lakh before VAT	4% of the original cost	Rs. 5500	Rs. 550
(ii)	Upto 6 lakh before VAT	5% of the original cost	Rs. 8500	Rs. 600
(iii)	Upto 10 lakh before VAT	6 % of the original cost	Rs. 17000	Rs. 650
(iv)	Upto 15 lakh before VAT	7% of the original cost	Rs. 30000	Rs. 700
(v)	Upto & above 20 lakh before VAT	8% of the original cost	Rs. 40000	Rs. 800
(vi)	Vehicles of the above	Payable One Time Tax =	Tax for 5 years after 15 years life	

categories operating in the State of Manipur on payment of taxes under recurring structure if any, shall have to pay One Time Tax at the discounted rate depending on age of the vehicle to be calculated as shown at Col. 3 Row (vi)	$OTT - [(OTT/15) \times 'n'] - 'm'$ <p>where 'n' is the age of the vehicle and 'm' is the discounted value taking 10% depreciation per annum i.e. 'm' = $(OTT/15) \times 'n' \times 0.10$, where, 'x' sign means multiplication, '/' sign means division and '-' sign means subtraction.</p>	including Green Tax shall be levied based on the original cost of the particular class/type of vehicle before VAT and corresponding to prescribed tax slab/structure.
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Group - A. Motor vehicle fitted solely with pneumatic tyres:

PART B: Goods Vehicle (Private):

I. Article. Description of Vehicle: Goods Vehicle below 7.5 GVW: On the basis of One Time Tax (15 years).

Sl. No.	Type of vehicle	Life Time Tax (15 Years)	Permit Fee per year	Tax for 5 years after 15 years	(+) Green Tax for 5 years
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Sale price upto Rs. 3 lakh (*1 Tonner)	4% of Sale price before VAT	Rs. 250	Rs. 4000	Rs. 2500
(ii)	Sale Price above Rs. 3 lakh & less than Rs.7 lakh (*3 Tonner)	5% of Sale price before VAT	Rs. 600	Rs. 10000	Rs. 2600

(iii)	Sale price above Rs. 7 lakh (* 5 Tonner)	6% of Sale price before VAT	Rs. 900	Rs. 17000	Rs. 3800
(iv)	Vehicles of the above categories operating in the State of Manipur on payment of taxes under recurring structure if any, shall have to pay One Time Tax at the discounted rate depending on age of the vehicle to be calculated as shown at Col. 3 Row (iv)	<i>Payable OTT = OTT - [(OTT/15) × 'n'] - 'm' where 'n' is the age of the vehicle and 'm' is the discounted value taking 10% depreciation per annum i.e 'm' = (OTT/15) × 'n' × 0.10, where, '×' sign means multiplication, '/' sign means division and '-' sign means subtraction.</i>		<i>Tax for 5 years after 15 years life including Green Tax shall be levied based on the original cost of the particular class/ type of vehicle before VAT and corresponding to prescribed tax slab/ structure.</i>	

II. Article. Description of Vehicle: Goods Vehicle above 7.5 GVW (Private) : On the basis of Recurring/ Annual Tax with minimum of Rs. 500 per tonne per year.

Sl. No.	Type of vehicle	Annual Tax (4 Quarters)	Permit Fee per year	Tax for 1 year/ Tonne after 15 years	(+) Green Tax/ year
(1)	(2)	(3)	(4)	(5)	(6)
(i)	7.5 Tonner	Rs.800/ tonne/ year	Rs. 1500	Rs.750/ tonne/ year	Rs. 800
(ii)	9 Tonner	Rs. 680/ tonne/ year	Rs. 1500	Rs. 650/ tonne/ year	Rs.1050
(iii)	15 Tonner & above	Rs.660/ tonne/ year	Rs. 1800	Rs. 630/ tonne/ year	Rs.1100

III. Article. Tractors

Sl. No.	Type	Annual
(a)	Laden weight upto 2 Tonne	Rs. 160
(b)	Laden weight above 2 to 4 Tonne	Rs. 320
(c)	Laden weight above 4 Tonne	Rs. 600

Note: If the tractor is utilized for commercial purpose (one hire or reward) other than agricultural works, 15% of the rate of tax payable shall be charged as additional tax.

IV. Article. Mechanical Crane mounted on motor vehicles.

Sl. No.	Type	Annual
(a)	Un-laden weight upto 3 Tonne	Rs. 500
(b)	Un-laden weight upto 3 to 5 Tonne	Rs. 750
(c)	Un-laden weight upto 5 Tonne	Rs. 1000

Note: (i) 50% addl. tax shall be leviable on any motor vehicle authorized to be fitted with solid/ semi-solid tyres.

(ii) If the mounted crane is utilized for commercial purpose (on hire or reward), 15% of the rate of tax payable shall be charged as additional tax.

Group - A. Motor vehicle fitted solely with pneumatic tyres:

PART C: Goods Vehicle (Commercial/ Local):

I. Article. Description of Vehicle: Goods Vehicle below 7.5 GVW: On the basis of One Time Tax (15 years).

Sl. No.	Type of vehicle	Life Time Tax (15 years)	Permit Fee per year	Tax for 5 years after 15 years	(+) Green Tax for 5 years
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Sale price upto Rs. 3 lakh (*1 Tonner)	6.5% of Sale price	Rs. 650	Rs. 6500	Rs. 2500
(ii)	Sale Price above Rs. 3 lakh & less than Rs. 7 lakh (* 3 Tonner)	7% of Sale price before VAT	Rs. 650	Rs. 12500	Rs. 2600

(iii)	Sale price above Rs. 7 lakh (* 5 Tonner)	7% of Sale price before VAT	Rs. 750	Rs. 20000	Rs. 3800
(iv)	Vehicles of the above categories operating in the State of Manipur on payment of taxes under recurring structure if any, shall have to pay One Time Tax at the discounted rate depending on age of the vehicle to be calculated as shown at Col. 3 Row (iv)	<i>Payable One Time Tax = OTT - [(OTT/15) × 'n'] - 'm' where 'n' is the age of the vehicle and 'm' is the discounted value taking 10% depreciation per annum i.e 'm' = (OTT/15) × 'n' × 0.10, where, 'x' sign means multiplication, '/' sign means division and '-' sign means subtraction.</i>		<i>Tax for 5 years after 15 years life including Green Tax shall be levied based on the original cost of the particular class/ type of vehicle before VAT and corresponding to prescribed tax slab/structure.</i>	

II. Article. Description of Vehicle: Goods Vehicle above 7.5 GVW: On the basis of Recurring/ Annual Tax with minimum of Rs. 500/ tonne/ year

Sl. No.	Type of vehicle	Annual Tax (4 Quarters)	Permit Fee per year	Tax for 1 year/tonne after 15 years	(+) Green Tax/ year
(1)	(2)	(3)	(4)	(5)	(6)
(i)	7.5 Tonner	Rs. 850/ tonne/ year	Rs. 800	Rs. 800/ tonne/year	Rs. 800
(ii)	9 Tonner	Rs. 750/ tonne/ year	Rs. 800	Rs. 700/ tonne/year	Rs. 1050
(iii)	15 Tonner & above	Rs. 700/ tonne/ year	Rs. 800	Rs. 650/ tonne/year	Rs. 1100

Inter State Goods Vehicles: Add 10% to the above rates fixed.

III. Additional tax payable for drawing trailers: Annual Tax

(i) Un-laden weight upto 3 Tonne Rs. 750

- | | |
|--|----------|
| (ii) Un-laden weight above 3 to 5 Tonne | Rs. 800 |
| (iii) Un-laden-weight above 5 to 7.5 Tonne | Rs. 850 |
| (iv) Un-laden-weight above 7.5 to 9 Tonne | Rs. 900 |
| (v) Un-laden-weight above 9 Tonne | Rs. 1000 |

PART - D. I Article. Description of Vehicle: Auto-rickshaws (Passengers sector)

Sl. No.	Type of vehicle	Life Time Tax (15 Years)	Permit Fee per year	Tax for 5 years	(+) Green Tax for 5 years after 15 years
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Sale price upto Rs. 2 lakh (3 seater/ petrol)	4% of sale price before VAT	Rs. 400	Rs. 2000	Rs. 1000
(ii)	Sale price upto Rs. 3 lakh & more (6 seater/ diesel)	4% of sale price before VAT	Rs. 700	Rs. 3500	Rs. 1500

II. Article. Description of Vehicle: Auto-rickshaws (Goods Sector)

Sl. No.	Type of vehicle	Life Time Tax (15 Years)	Permit Fee per year	Tax for 5 years	(+) Green Tax for 5 years after 15 years
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Sale price upto Rs. 2 lakh (Petrol/ Smaller)	4% of sale price before VAT	Rs. 400	Rs. 2000	Rs. 1000
(ii)	Sale price upto Rs. 3 lakh & more (Diesel/ Larger)	4% of sale price before VAT	Rs. 700	Rs. 3500	Rs. 1500

PART E. Article. Description of Vehicle: Motor Cab/ Maxi Cab

Sl. No.	Type of vehicle	Life Time Tax (15 Years)	Permit Fee per year	Tax for 5 years after 15 years	(+) Green Tax for 5 years after 15 years
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Motor Cab (upto 6 seats)	4% of sale price before VAT	Rs. 700	Rs. 3000	Rs. 2100
(ii)	Maxi Cab (7-12 seats)	4% of sale price before VAT	Rs. 900	Rs. 4000	Rs. 2600
(iii)	School Vans carrying school students & staff under contract basis.	4% of sale price before VAT	Rs. 500	Rs. 3000	Rs. 2000

PART F. Vehicles partly for conveyance of passengers & partly for conveyance of goods:

(Existing Rate + Rs. 100 per quintal per year). Each passenger is allowed to carry 100 kg of goods/ trip. Addl. Tax @ of Rs. 200 per quintal per year will be levied as partial goods tax in addition to the token tax & passengers tax payable. Necessary average calculation shall be made according to the type of the vehicle (whether - Mini/ Medium/ Heavy Bus) by the concerned Registering Authorities at the time of conversion of type of vehicle by withdrawing number of seats as per the requirement of owner.

PART G. Ordinary Bus (Local)

Type	Annual Tax	Annual Permit Fee
(a) Mini Bus(< 12<23 seats)	Rs. 2000	Rs. 800
(b) Medium Bus (>23<34 seats)	Rs. 3000	Rs. 800
(c) Bus (>34-50 seats)	Rs. 5000	Rs. 800

H. Inter State Bus (Deluxe): Add 10% to the tax rate fixed for local buses listed at G above.

Inter State Stage Carriage (Heavy) means a Bus operating in the Inter State Routes and whose gross vehicle weight exceeds 12,000 kg. Inter

State (Mini) means a mini bus whose gross vehicle weight does not exceed 7,500 kg. Inter State (Medium) means a medium bus whose gross vehicle weight lies between 7,500 kg. and 12,00 kg.

I. SPECIAL CLAUSES

A. Green Tax: *Revenue generated from this tax may be utilised for the purpose of environmental protection.*

B. Choice of Registration No.: A sum of Rs. 100 × number of digits to be jumped shall be paid if an applicant / owner wishes to make their own choice of Registration Number. Revenue generated may be utilized for certain specific purpose like office building maintenance & improvement of working condition of the officers/ staff.

C. Categorization of Routes 'A' & 'B'

(i). Imphal to Churachandpur route is categorized as Class-A Route; all passenger transport vehicles shall have to pay 10% of the permit fee more in addition to permit fees payable.

(ii). Imphal to Thoubal extended upto Kakching is categorized as Class-B Route; all passenger transport vehicles shall have to pay 5% of the permit fee more. "

Substitution of
Schedule-II.

8. For the SCHEDULE-II appended to the Principal Act, the following shall be substituted, namely,—

"SECOND SCHEDULE

[See Section 17]

PART-A: (a) Personalized vehicles (two wheelers/mv's):

(i) No tax under this Act shall be payable in respect of vehicles brought in the State of Manipur temporarily (for a period upto three months)

(ii) Full Life Time Tax shall be charged/levied in respect of the vehicles brought into the State of Manipur permanently and if the vehicle is less than two years old with refund from original registering State.

(iii) No tax shall be charged/levied in respect of vehicles brought into the State of Manipur permanently and if the vehicle is more than two years old.

(b) One Time Tax In the case of luxury cars (having sale price of Rs. 10 lakh or more) at a discounted rate depending on age of car with refund from original registering State to be calculated as follows:-

Payable One Time Tax = OTT - [(OTT/15) × 'n'] - 'm' (where 'n' is the age of the vehicle and 'm' is the discounted value taking 10% depreciation per annum, i.e 'm' = [(OTT/15) × 'n'] × 0.10, where '×' sign means multiplication, '/' sign means division) & '-' sign means subtraction.

PART-B: Commercial Vehicles (Motor Cabs/ Maxi Cabs including Para transit light vehicles):

- (i) No tax under this Act shall be payable in respect of vehicles brought into the State of Manipur temporarily (for a period upto three months)
- (ii) One Time Tax, at a discounted rate depending on age of the vehicle shall be charged in respect of the vehicles brought into the State of Manipur permanently to be calculated as follows:-

Payable Life Time Tax = OTT - [(OTTx/15) × 'n'] - 'm' (where 'n' is the age of the vehicle and 'm' is the discounted value taking 10% depreciation per annum, i.e. "m" = [(OTT/15) × 'n'] × 0.10, where, 'x' sign means multiplication, '-' means subtraction & '/' sign means division).

PART-C: (a) Goods Vehicles both Private and Commercial (below 7.5T GVW):

- (i) No Tax under this Act shall be payable in respect of vehicles brought in the State of Manipur temporarily (for a period upto three months)
 - (ii) Full Life Time Tax shall be charged in respect of the vehicles brought into the State of Manipur permanently and if the vehicle is less than two years old with refund from original registering State.
 - (iii) No Tax shall be charged in respect of vehicles brought into the State of Manipur permanently and if the vehicle is more than two years old.
- (b) Goods Vehicles both Private and Commercial (above 7.5 Tonne GVW): Mode of Payment Annual/ Recurring (minimum floor rate Rs. 500/ year/ Tonne)**
- (i) Permanently: Full tax in new State at the applicable rate.
 - (ii) Temporarily (for a period upto three months): under National Permit or under Bilateral Agreement."

9. For the SCHEDULE-III appended to the Principal Act, the following shall be substituted, namely,—

**Substitution
of Schedule-
III.**

"THIRD SCHEDULE [See Section 3(3)]

Special Purpose Vehicle:

I. Article. Description of Vehicle: Special Purpose Vehicle

Sl. No.	Type of vehicle	Annual Tax (4 Quarters)	Permit Fee per year	Tax for 1 year after 15 years	(+) Green Tax/year
(1)	(2)	(3)	(4)	(5)	(6)
(i)	1 Toner	Rs. 500/ton/ year	Rs. 500	Rs. 400	Rs.400
(ii)	3 Toner	Rs. 550/ton/ year	Rs. 500	Rs.450	Rs.450
(iii)	5 Toner	Rs. 600/ton/ year	Rs. 600	Rs. 500	Rs.500
(iv)	7. 5 Toner	Rs .650/ton/ year	Rs. 600	Rs .550	Rs. 550
(v)	9 Toner	Rs. 700/ton/ year	Rs. 700	Rs.600	Rs.600
(vi)	15 Toner and above	Rs. 750/ton/ year.	Rs. 800	Rs.650	Rs.650

II. Article. Special Purpose Vehicle: Mode of Payment:
 Recurring Tax: GVW as basis of tax: Floor Rate of Tax @ Rs. 400 per year per ton.

Vehicles visiting Inter State on temporary basis:

- (i) Full tax, for the period of visit
- (ii) Minimum period for tax be week.
- (iii) Weekly rate @ 1/25 of annual tax while monthly rate @ 1/10 of annual tax. ” .

PATIENCE PANMEI,
 Assistant Draftsman (Law),
 Government of Manipur.