



THE KARNATAKA MOTOR VEHICLES TAXATION ACT, 1957.

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STATEMENTS OF OBJECTS AND REASONS

I

Act 35 of 1957.- With the reorganisation of the States on the 1st November 1956, the several laws dealing with levy of taxes and tolls on motor vehicles in force are being continued to be administered in the several integrating areas. The present Bill is intended to bring into being a uniform rate structure throughout the new Mysore State. The Bill is prepared keeping in view the relevant provisions contained in the respective laws in force in the integrated areas. The salient features of the Bill are:

1. Abolition of tools.
2. Total exemption from payment of taxes on motor vehicles used solely for agricultural purposes.
3. Prohibiting local bodies from levying taxes or tolls on motor vehicles and providing for payment of compensation for loss of such income.

(Obtained from L.A. Bill No. 5489 dated 17-6-1957)

II

Amending Act 29 of 1958.— Not available

III

Amending Act 34 of 1962.—The Existing rates of taxes on vehicles were fixed in the year 1957. Since then there has been a steady rise in the cost of construction and maintenance of roads and the administrative expenditure. Further, due to the tempo of the Third Five-Year Plan, additional resources have to be found for meeting the increased expenditure that has to be incurred to fulfill the financial and physical targets fixed under the Plan. It is therefore proposed to increase the rate of taxation under the Motor Vehicles Taxation Act, keeping in view the rates prevailing in the neighbouring States.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 4-12-1962, as No. 242 ,at page 9.)

IV

Amending Act 23 of 1965.- 1. It is considered necessary that for the effective implementation of the Fourth Five-Year Plan ways and means for the additional resources have to be devised for meeting the increased expenditure that has to be incurred to fulfill the financial and physical targets fixed to be completed and hence the levy of increased rates of taxes in respect of goods vehicles is inevitable.

2. The rates of levy of motor vehicles taxes in respect of goods vehicles of certain laden weight prevailing in Madras State are slightly higher than those prevailing in Mysore State. The rates of tax now sought to be increased on goods vehicles will be on par with the rates of taxes prevailing in Madras State. The intention to increase the rates of tax in respect of certain vehicles of higher laden



weight is to increase the Government revenue. The estimated additional income from this increase is likely to be about 23 lakhs per annum.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 16-10-1965, as No. 201, at page 6.)

V

Amending Act 33 of 1966.— In order to raise additional revenues for the implementation of the Fourth Five Year Plan, it is proposed to increase the rates of tax levied on goods vehicles and motor cars. hence this Bill.

The estimated additional income from this increase may come up to Rs.18 lakhs per annum.

(Obtained from L.A. Bill No.38 of 1966 Page No.4).

VI

Amending Act 16 of 1971.—In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Mysore has proposed to enhance the existing tax by ten percent under the Mysore Motor Vehicles Taxation Act, 1957, payable in respect of all motor vehicles other than passengers and goods vehicles plying on hire. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Mysore State Legislature (Delegation of Powers) Act, 1971 (23 of 1971), has been consulted before enactment of this measures as a President's Act.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 30-11-1971, at page 5.)

VII

Amending Act 6 of 1972.—In order to raise additional resources it is proposed to increase the existing rate of tax in respect of motor vehicles for which contract carriage permits are issued and which are permitted to carry more than five persons.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 20-7-1972, as No. 288, at page 63.)

VIII

Amending Act 16 of 1974.—It is proposed to raise the rates of taxation on Motor Cycles (including Motor Scooters) and Motor Vehicles and Motor Cars other than those used for plying for hire and transport of passengers, in order to augment the revenues of the State.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 21-3-1974, as No. 564, at page 3.)

IX

Amending Act 14 of 1975.—In order to improve and develop roads and bridges in the Karnataka State it is proposed to raise funds by levy of surcharges on all Motor Vehicles kept for use in the State.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 29-3-1975, as No. 868, at page 4.)

X



Amending Act 38 of 1976.—1. At present two kinds of taxes are being collected on Motor Vehicles. One is under the provisions of the Karnataka Motor Vehicles Taxation Act, 1957 and the other is under the provisions of the Karnataka Motor Vehicles (Taxation on Passengers and Goods) Act, 1961. In the case of the latter, the method of assessment is either to obtain the returns from the operators and to assess the tax or collect the tax at the rates of composition provided for under the Schedule to the Act.

2. By experience it has been found that there is a quite good deal of leakage of revenue by way of tax on passengers and goods as in many cases the operators either submit incorrect returns or fail to compound the tax and pay the same. The method of assessment is also cumbersome and unnecessarily adds to the work.

3. It is therefore considered necessary to have one enactment only so that levy and collections are better ensured.

4. The expression “kept in the State of Karnataka” occurring in the existing enactment is hampering the collection from motor vehicles registered in other States and passing through Karnataka State to some other States. It is difficult to establish in a court of law that such motor vehicles are kept for use in Karnataka State. It is proposed to obviate this.

5. Having regard to the convenience to the public the following provisions are proposed:

- (i) to replace the tax licences by taxation cards;
- (ii) to redefine the “year” as financial year in relation to fleet owners and in other cases, the period of twelve calendar months, commencing from the first day of the month in which a motor vehicle is registered or a new registration mark is assigned under the Motor Vehicles Act, 1939;
- (iii) to redesignate the licensing authority as taxation authority;
- (iv) to provide for payment of tax annually in the case of motor vehicles for which the total tax per year does not exceed three hundred rupees;
- (v) to specify in the Act the grace period of 10 days for payment of tax in respect of all vehicles; and
- (vi) certain other consequential amendments.

6. Besides, this will relieve the public of much inconveniences experienced by them due to heavy rush in the office, of the Regional Transport Officers during the tax collection seasons.

7. Opportunity is also taken to provide for—

- (i) collection of tax escaping payment;
- (ii) payment of tax in instalments by fleet owners;
- (iii) carriage of tax free taxation card by vehicles exempted from payment of tax;
- (iv) seizure and detention of motor vehicles plying without payment of taxes;
- (v) a separate provision for composition of offences;
- (vi) trial of offences under the Act by the Magistrate not lower in rank than a Judicial First Class Magistrate;
- (vii) exercise of revisional powers by the Transport Commissioner in certain cases.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 24-3-1976, as No. 1615, at page 20–21.)



Amending Act 19 of 1978.—The Karnataka Motor Vehicles Taxation Act was amended by the Karnataka Motor Vehicles Taxation (Amendment) Act, 1972 (Karnataka Act No. 6 of 1972). By this amendment the tax payable in respect of contract carriages was enhanced from Rs. 35/- to Rs. 100/- per seat per quarter with effect from 1st July 1972. Aggrieved by this enhancement, Industrial Undertakings like M/s. Hindustan Aeronautics Ltd., Indian Telephone Industries and Hindustan Machine Tools challenged the validity of the classification of their vehicles as contract carriages used for transporting employees to and from their places/of residence to the factory and levy of the tax based on such classification. Their writ appeals were allowed by the High Court and it was held that these vehicles of Industrial Undertaking used for the transportation of their employees were not contract carriages within the meaning of the provision of the Motor Vehicles Act, 1939 and the special leave application filed by the State Government before the Supreme Court was dismissed on 14th April 1976. Based on the decision of the High Court, the above three Industrial Undertakings have applied to Government for classification of their vehicles as contract carriages chargeable at Rs. 35/- per seat per quarter and to refund the difference of tax collected from them in respect of their vehicles. The claims of M/s. Hindustan Aeronautics Ltd., comes to Rs. 35,40,430 and similar refund will also have to be made in respect of Ms. Indian Telephone Industries and Hindustan Machine Tools and any other Industrial Undertakings which may put forth such claims. Such refunds if now made would upset the resources position of the State Government and also have an adverse effect on the State revenue. It is therefore necessary to pass a legislation to over come the situation arising out of the decision of the High Court to avoid the refund of such considerable sums of money.

Hence this Bill.

(Obtained from File No. LAW. 62 LGN 78.)

XII

Amending Act 7 of 1979.—As per section 4 of the Karnataka Motor Vehicle Taxation Act, 1957 where the tax in respect of a motor vehicle does not exceed Rs. 300 per annum it has to be paid in lumpsum once in a year. Tax payable in respect of autorickshaws is Rs. 176 per annum. It is proposed to permit payment of tax in respect of owner driven autorickshaws on quarterly, half-yearly or yearly basis at the option of the owner.

Hence this Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 3-2-1979, as No. 115, at page 2–3.)

XIII

Amending Act 21 of 1979.—In order to augment the revenues of the State it is proposed to amend taxation and other laws. Opportunity is taken to make some other amendments also.

Hence this Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 27-3-1979, as No. 259, at page 43.)

XIV

Amending Act 24 of 1979.—Government have announced their decision to abolish octroi. To compensate for the loss of revenue to Local Bodies resulting from the abolition of octroi levy and also to provide for the developmental activities of the State in general, it is intended to mobilise resources by revising certain existing rates of taxes under the Motor Vehicles Taxation Act.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 11-4-1979, as No. 328, at page 67.)



XV

Amending Act 9 of 1980.—In view of the abolition of octroi in the State, Government increased the Motor Vehicles Tax in respect of goods vehicles by the Karnataka Motor Vehicles Taxation (Second Amendment) Act 1979. Aggrieved by this enhancement, the lorry owners in the State went on strike on 27th September 1979 to protest against the hike in the Motor Vehicles Tax. The entire issue was reconsidered and it is decided to reduce the tax under the above Act to the previous level with effect from 1st October 1979. Upto 31st March 1980.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 5-3-1980, as No. 167, at page 5.)

XVI

Amending Act 10 of 1980.—By the Karnataka Motor Vehicles Taxation (Amendment) Ordinance, 1979, the rates of motor vehicles tax leviable on goods vehicles were reduced for a period of 6 months from 1st October 1979 to 31st March 1980.

The motor vehicles taxes are paid in respect of Transport vehicles, every quarter. Operators of goods vehicles who have to pay tax on the 1st February or who are required to pay before 10th March 1980 will be required, as the position now stands, to pay tax as per the Ordinance for the months up to 31st March 1980 and taxes for subsequent months at the rates prevailing before the ordinance was introduced. This would result in lorry operators being required to pay taxes again on or after 1st April 1980 at rates prior to those introduced in September 1979. It would therefore be necessary to make suitable amendments to the Karnataka Motor Vehicles Taxation Act, 1957 specifying the rates of taxes for the period subsequent to 31st March 1980.

Hence, the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 12-3-1980, as No. 179, at page. 5.)

XVII

Amending Act 39 of 1981.—The High Court has taken the view that the presumption of suitability of the vehicle for use on roads did not arise when the registration certificate of a transport vehicle is not current on account of expiry of the fitness certificate. Certain transport operators are taking advantage of this situation to evade payment of motor vehicle tax by allowing the fitness certificate to expire. Section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 is intended to be amended to prevent this practice to avoid loss of revenue to the State.

The grace period for payment of tax which is now ten days is proposed to be increased to fifteen days by amending section 4 of the Act.

Under the proviso to section 10 (f) of the Act, which was deleted in 1976, fleet owners were entitled to proportionate reduction in the tax in respect of vehicles which were certified as not used for a period of one calendar month or more. Since the proviso was deleted tax has to be now paid by them even on spare vehicles which are not under use. It is intended to restore the original position by amending section 10 of the Act.

Collection of a fee on the issue of taxation card on vehicles operating under reciprocal agreements has caused practical difficulties. It is intended to amend section 10A to dispense with the collection of such fee.

It is intended that the powers of revision under section 15A should hence forth be exercised only *suo moto* as now appellate powers can be exercised by the Deputy Commissioners of Transport. Section 15A is hence intended to be amended.

Amendments to the Karnataka Motor Vehicles are proposed in order to,



- (a) Prevent vehicles with all India Tourist Permits from masquerading as stage carriages and
- (b) To provide for the developmental activities of the State by mobilising additional resources by revising certain existing rates of taxes under the K.M.V.T. Act 1967.

This Bill is to replace the Ordinance.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 24-6-1981, as No. 475, at page 6.)

XVIII

Amending Act 19 of 1982.—In the budget speech for the year 1982–83, the Hon'ble Minister for Finance and Tourism, has indicated several proposal in order to augment the revenue of the State. This Bill seeks to give effect to the said proposals Opportunity is taken to make some other minor amendments.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 27-3-1982, as No. 223, at page 42.)

XIX

Amending Act 8 of 1983.—At present there is no provision in the Karnataka Motor Vehicles Taxation Act, 1957 for levying tax on the Private Service Vehicles. It is considered necessary to amend the said Act since taxation in respect of omni buses have been classified as a separate category in the said Act. The High Court of Karnataka in Writ Appeal Nos. 413, 414 and 417–74 has observed that the vehicles belonging to industrial undertakings cannot be issued with contract arrange permits and the Court has suggested for suitable amendment of the Act to provide for a separate category of permits for these vehicles. These private service vehicles are being taxed as omnibuses at the rate of Rs. 100 percent per quarter. Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A dated 16-8-1983, as No. 727, at page 4.)

XX

Amending Act 12 of 1984.— In the budget speech for the year 1984-85 the Chief Minister has proposed to levy a rural development cess of ten per cent on the basic rate of the Motor Vehicles Tax.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 06.04.1984 as No.212)

XXI

Amending Act 28 of 1984.—At present there is no provision in the Karnataka Motor Vehicles Taxation Act, 1957 for levying tax on the Private Service Vehicles. It is considered necessary to amend the said Act since taxation in respect of omni buses have been classified as a separate category in the said Act. The High Court of Karnataka in Writ Appeal Nos. 413, 414 and 417–74 has observed that the vehicles belonging to industrial undertakings cannot be issued with contract arrange permits and the Court has suggested for suitable amendment of the Act to provide for a separate category of permits for these vehicles. These private service vehicles are being taxed as omni buses at the rate of Rs. 100 percent per quarter. Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 16-8-1983, as No. 727, at page 4.)

XXII

Amending Act 30 of 1985.—This Bill is introduced to implement the announcements made by the Chief Minister in his Budget Speech on 19th July 1985. Consequential amendments to the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957 are also proposed.



Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 31-7-1985, as No. 410, at page 17.)

XXIII

Amending Act 8 of 1986.—In his Budget Speech on 20th February 1986, the Chief Minister has proposed levy of Motor Vehicles Tax on certain types of vehicles and has announced concessions in the rate of tax in respect of certain categories of vehicles. The proposals include the following:

- (a) Introducing lumpsum payment of Motor Vehicles Tax in respect of two-wheelers;
- (b) Rationalising the tax on omni buses owned by Educational Institutions;
- (c) Enhancing Motor Vehicles Tax on certain categories of vehicles.
- (d) Permitting the Karnataka State Road Transport Corporation to pay the motor Vehicles Taxes on percentage of their revenue collections.
- (e) Opportunity is taken to make certain other amendments for administrative reasons.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 14-3-1986, as No. 198, at page 46.)

XXIV

Amending Act 8 of 1987.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957. Consequential amendments are also proposed.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 27-3-1987, as No. 250, at page 51.)

XXV

Amending Act 32 of 1987.—Section 11A of the Karnataka Motor Vehicles Taxation Act, 1957 provides for seizure and detention of Motor Vehicles in respect of which tax is due. It is considered necessary to amend the said section to provide for sale of vehicle so seized and detained for speedy recovery of tax due.

Amendment of section 22 in consequential.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 2-9-1987, as No. 575, at page 60.)

XXVI

Amending Act 1 of 1989.—The Motor Vehicles Tax on Goods Vehicles were enhanced with effect from 1st April 1980 by the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 1980. The Lorry owners of the State represented that the new rates of tax were on the high side and requested the Government for reduction in tax. The Government examined their request and issued administrative instructions to collect the tax on lorries at pre 1st April 1980 rates and the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 1980 was not given effect to. It is therefore, necessary to ratify the action taken by the Government in issuing the administrative instructions to the Commissioner for Transport to collect the Motor Vehicles Tax at the old rates.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 23-1-1988, as No. 55, at page 27.)



XXVII

Amending Act 2 of 1989.—To give effect to the budget proposals for the year 1988–89 relating to the Motor Vehicles Tax, it is necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 2-4-1988, as No. 200, at page 49.)

XXVIII

Amending Act 14 of 1989.—To give effect to the proposals made in the Budget speech for the year 1989–90 it is proposed to amend the Karnataka Motor Vehicles Taxation Act, 1957. Opportunity is also taken to rationalise certain provisions of the Act.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 27-3-1989, as No. 155, at page 5.)

XXIX

Amending Act 12 of 1990.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Opportunity is also taken to rationalise certain other provisions of the said Act.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 29-3-1990, as No. 156, at page 57.)

XXX

Amending Act 10 of 1991.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Opportunity is also taken to make certain consequential amendments to the said Act.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 21-3-1991, as No. 125, at page 305.)

XXXI

Amending Act 7 of 1992.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957. Some consequential amendments are also proposed.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated 28-3-1992, as No. 186, at page 20.)

XXXII

Amending Act 12 of 1993.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957. Some consequential amendments are also proposed.

Hence the Bill.

(Obtained from L.A. Bill No. 14 of 1993.)



XXXIII

Amending Act 20 of 1994.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957. Some consequential amendments are also proposed.

Hence the Bill.

(Obtained from File No. LAW 25 LGN 94.)

XXXIV

Amending Act 7 of 1995.—To give effect to the proposal made in the Budget Speech it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Opportunity is also taken to make certain consequent amendments to said Act.

Hence the Bill.

(Obtained from LAW 103 LGN 58)

XXXV

Amending Act 8 of 1997.—To give effect to the proposal made in the Budget Speech. It is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Opportunity is also taken to make certain consequential amendments to said Act.

Hence the Bill.

(Obtained from L.A. Bill No. 14 of 1997..)

XXXVI

Amending Act 13 of 1997.—In order to remove certain ambiguity in section 3 and 4 and to achieve the clear intention of the Budget speech for the year 1997–98 an Ordinance called the Karnataka Motor Vehicles Taxation (Amendment) Ordinance, 1997 (Karnataka Ordinance No. 2 of 1997) was promulgated on 7th May, 1997.

This Bill seeks to replace the said Ordinance.

Hence the Bill.

(Obtained from L.A. Bill No. 22 of 1997.)

XXXVII

Amending Act 4 of 1998.—To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill.

(Published in the Karnataka Gazette (Extraordinary), PART IV—2-A, dated:26-3-1998, as No. 348, at page 2.)

XXXVIII

Amending Act 5 of 1999.— To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill

(Published in the Karnataka Gazette (Extraordinary) Part IV-2A dated 30.3.1999 (Notification No. LGA/BLA/21/1999, dated 30.3.1999))



XXXIX

Amending Act 6 of 2000.— To give effect to the proposal made in the budget speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill.

(Obtained from L.A. Bill Bo. 7 of 2000)

XL

Amending Act 32 of 2000.— The Karnataka Motor Vehicles taxation Act, 1957 was amended by inserting section 3A providing for levy of cess at the rate of five percent on the Motor Vehicles tax for the purpose of investment in Bangalore Mass Rapid Transit System. Section 3A was again amended with effect from 1.4.1998 and the words "Karnataka Infrastructure Development and Finance Corporation" were substituted for the words "Bangalore Mass Rapid Transit System with the result, the BMRTL is not eligible to get the cess so collected after that date. It is considered necessary that both should get the cess levied in the proportion of 67:33.

Hence the Bill.

(Obtained from L.A. Bill No. 40 of 2000.)

XLI

Amending Act 7 of 2001.—To give effect to the proposals made in the budget speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill (Vide L.A. Bill No. 5 of 2001 File No. DPAL 11 Shasana 2001)

XLII

Amending Act 23 of 2001.—In order to meet the ever increasing need of the Bangalore City for more number of transport vehicles, the Bangalore Metropolitan Transport Corporation has hired private buses on contract basis and operating them as it is facing difficult financial position. According to the agreement entered into by the Corporation with the private bus owners, it has to bear the Motor Vehicles Tax. The Bangalore Metropolitan Transport Corporation and other transport undertakings are paying tax as 'fleet owners' under section 10 on the gross revenue from fares and freights of the vehicles owned by them. This concession cannot be availed in respect of Motor Vehicles hired by them from the private bus owners as they are liable to tax leviable under section 3. Therefore, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 to construe the State Transport Undertakings as fleet owners even in respect of the vehicles hired by them from private bus owners.

Certain consequential changes are also made.

Hence the Bill.

(Vide L.A. Bill No.14 of 2001 File No. DPAL 24 Shasana 2001)

XLIII

Amending Act 4 of 2002.—To give effect to the proposals made in the budget speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill.

(L.A. Bill No. 10 of 2002)

XLIV

Amending Act 12 of 2002.—To give effect to the announcement made in the Budget Speech it is proposed to amend the Motor Vehicles Tax Act, 1957 and the Karnataka Stamp Act, 1957.

Hence the Bill.

(L.A. Bill No. 25 of 2002)



XLV

Amending Act 9 of 2003.—It is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) and to repeal the Karnataka Contract Carriages (Acquisition) Act, 1976 (Karnataka Act 21 of 1976) to give effect to the proposals made in the Budget Speech and matters connected therewith. Certain consequential amendments are also made.

Hence, the Bill.

(LA Bill No.6 of 2003)

(Entry 57 of List-II of the Seventh Schedule to the Constitution of India)

XLVI

Amending Act 2 of 2004.—To give effect to the proposals made in the Budget Speech of 2003-04, it is considered necessary to amend the Karnataka Sales Tax Act, 1957, the Karnataka Stamp Act, 1957 and the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill.

[L.A. BILL No. 7 OF 2004]

(Entries 54, 57 and 63 of List II of the Seventh Schedule to the Constitution of India)

XLVII

Amending Act 6 of 2004.—It is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) to specify clearly the life time tax to be paid motor vehicles under part A5 by,-

- (i) registered vehicles in other states prior to 1.4.2003 and migrated to State of Karnataka;
- (ii) vehicles not paid tax prior to 1.4.2003;
- (iii) vehicles which are to be paid tax on or after 1.4.2003.

Since the matter was urgent and as both the Houses of the State Legislature are not in session, the Karnataka Motor Vehicles Taxation (Amendment) Ordinance, 2003 (Karnataka Ordinance 7 of 2003) was promulgated, to achieve the above object.

This Bill seeks to replace the said ordinance.

Hence the Bill.

(L.A. BILL NO.3 OF 2004)

(Entry 57 of List II of the Seventh Schedule to the Constitution of India)

XLVIII

Amending Act 28 of 2004.—To give effect to the proposals made in the Budget Speech 2004-05, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Hence the Bill.

(LA Bill No.20 of 2004)

(Entry 57 of list II of Seventh Schedule to the Constitution of India)

XLIX

Amending Act 12 of 2005.— To give effect to the proposals made in the Budget speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Hence the Bill.

(LA Bill No. 11 of 2005)



L

Amending Act 6 of 2006.— To give effect to the proposals made in the Budget Speech, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957)

Hence the Bill.

[L.A. Bill No. 11 of 2006]

LI

Amending Act 8 of 2007.— To give effect to the proposals made in the Budget speech of 2007-2008, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Hence, the Bill.

[L.A. Bill No. 18 of 2007]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LII

Amending Act 10 of 2007.— During the period of March 1991 to April 2000, some of the transport operators, by arriving at an arrangement with some other companies, have paid taxes on their vehicles at a lower rate of tax though they were required to pay the tax at higher rate as applicable to Contract Carriages. In this connection, the Honorable High Court of Karnataka, while disposing of the Writ Appeals in No.s 2327-28/00 and other connected matters on 25.05.2005, made observation as follows:-

"One may say that there was a lacuna in the Taxation Act of which the company and the contractor took advantage of and without violating any law arrived at the aforesaid arrangement with a view to pay tax at a lower rate".

In order to remove the apparent lacuna in the Taxation Act and bring those vehicles under appropriate entry in the Schedule to the Taxation Act, it is expedient to amend the Karnataka Motor Vehicles Taxation Act, 1957 as proposed.

Hence the Bill.

[L.A. Bill No. 23 of 2007]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LIII

Amending Act 7 of 2008.—To give effect to the proposals made in the Budget Speech of 2008-2009, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act No. 35 of 1957). Certain consequential amendments have also been proposed.

Hence the Bill.

(LA Bill No. 4 of 2008, File No. DPAL 9 Shasana 2008)

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LIV

Amending Act 8 of 2009.— In order to give effect to the Budget Speech for the year 2009-10. It is proposed to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Hence the Bill.

(LA Bill No. 23 of 2009, File No. DPAL 15 Shasana 2009)

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]



LV

Amending Act 7 of 2010.-To give effect to the proposals made in the Budget Speech of 2010-11, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act 1957. (Karnataka Act No. 35 of 1957). Certain consequential amendments have also been proposed.

Further by Act 8 of 2007, Section 15 of the Act was substituted and the substituted section mandates that the amount disputed in the appeal shall be paid in accordance with the order against which the appeal has been preferred. The section does not expressly state that a proof of such payment shall accompany the appeal, though implicitly it conveys this meaning. Due to this reason, appellants file the appeals even without paying the disputed amount due to which the object to be achieved by the substituted section 15 of the Act is not achieved. Hence, Government revenue gets locked up in disputes till the dispute is finally resolved, which may take several years. In order to safeguard the Government revenue, it is expedient to amend section 15 of the Act. Such provisions are already present in other taxation laws.

Hence the Bill.

[L.A. Bill No. 12 of 2010, File No. DPAL 14 Shasana 2010]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LVI

Amending Act 38 of 2010.- It is considered necessary to reduce the life time tax in the case of construction equipment vehicles fitted with air compressors and generators from the existing ten percent of cost of the vehicle to six percent of cost of the vehicle and also to provide for payment of life time tax of these vehicles in two equal instalments and to make consequential amendments.

Hence the Bill.

[L.A. Bill No. 24 of 2010, File No. DPAL 31 Shasana 2010]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LVII

Amending Act 17 of 2011.- To give effect to the proposals made in the Budget Speech of 2011-12. It is considered necessary to amend the Karnataka Motor Vehicles Taxation Act 1957 (Karnataka Act No. 35 of 1957).

Hence, the Bill.

[L.A. Bill No. 15 of 2011, File No. Samvyashae 16 Shasana 2011]

[Entry 57 of List II of the Seventh schedule to the constitution of India.]

LVIII

Amending Act 37 of 2011.- It is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957, to provide for a provision to extend the benefit of tax concession to the Central Government employees, defence personnel, employees of Central Government undertaking including nationalised banks, who bring along with them their vehicles on transfer to the State of Karnataka If they have already paid life time tax or tax quarterly or annually, as the case may be, in other States or Union territories.

Hence the Bill.

[L.A. Bill No. 39 of 2011, File No. Samvyashae 46 Shasana 2011]

[Entry 57 of List II of the Seventh schedule to the constitution of India.]

LIX

Amending Act 14 of 2012.- To give effect to the proposals made in the Budget Speech of 2012-13, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act No. 35 of 1957).

Hence, the Bill.

[L.A. Bill No. 8 of 2012, File No. Samvyashae 22 Shasana 2012]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]



LX

Amending Act 29 of 2012.- The lifetime tax in respect of Motor Cabs was collected where the cost of the vehicle exceeded Rupees ten lakhs. It is considered necessary to enhance the cost of the vehicle from Rupees ten lakhs to Rupees fifteen lakhs to give relief to the owners of Motor Cabs below Rupees fifteen lakhs.

Hence the Bill.

[L.A. Bill No.29 of 2012, File No. Samvyashae 56 Shasana 2012]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LXI

Amending Act 30 of 2013.- To give effect to the proposals made in the Budget Speech of 2013-14, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act No. 35 of 1957).

Hence the Bill.

[L.A. Bill No. 13 of 2013, File No. Samvyashae 20 Shasana 2013]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LXII

Amending Act 18 of 2014.-To give effect to the proposals made in the Budget Speech of 2014-15, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act No.35 of 1957).

Hence, the Bill.

[L.A. Bill No.35 of 2014, File No. Samvyashae 13 Shasana 2014]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LXIII

Amending Act 08 of 2016.- To give effect to the proposals made in the Budget Speech 2016-17, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act No. 35 of 1957).

Hence the Bill

[L.A. Bill No.13 of 2016, File No. Samvyashae 17 Shasana 2016]

[entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LXIV

Amending Act 16 of 2017.-To give effect to the proposals made in the Budget Speech of 2017-18, it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957(Karnataka Act No. 35 of 1957).

Hence the Bill.

[L.A. Bill No.12 of 2017, File No. Samvyashae 20 Shasana 2017]

[entry 57 of List II of the Seventh Schedule to the Constitution of India].

LXV

Amending Act 25 of 2018.- To give effect to the proposals made in the Budget Speech of 2018-19 it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act No. 35 of 1957).



Hence the Bill.

[L.A. Bill No.04 of 2018, File No. Samvyashae 16 Shasana 2018]
[entry 57 of List II of the Seventh Schedule to the Constitution of India.]

LXVI

Amending Act 03 of 2020.- To give effect to the proposals made in the Budget Speech of 2020-21 (para No 304, 305, 306 and 307) it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957, (Karnataka Act No. 35 of 1957)

Hence, the Bill.

[L.A. Bill No. 20 of 2020, File No. Samvyashae 16 Shasana 2020]
[Entry 57 of List II of the Seventh Schedule to the Constitution of India]

LXVII

Amending Act 09 of 2021.- To give effect to the amendment made by the Ministry of Road Transport and Highway vide notification no. G.S.R 584 (E), dated:25.09.2020 by inserting 2 (cb) defining "Combined Harvesting", it is considered necessary to amend the Karnataka Motor Vehicle Taxation Act, 1957 (Karnataka Act no 35 of 1957). These vehicles were classified as "Construction Equipment Vehicle" and tax was levied @ 6% on the cost if vehicle with effect from 01.04.2015.

The Proposal of reduction of Tax for sugar Cane-Combined Harvester vehicle from 6% to 3% prospectively has been concurred by Finance Department restricting of the reduction only for Sugar Cane Combine Harvester vehicle and to make necessary amendments to the Karnataka Motor Vehicle Taxation Act 1957.

Hence, the Bill.

[L.A. Bill No. 04 of 2021, File No. Samvyashae 82 Shasana 2020]
[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]
[Published in Karnataka Gazette Extra-ordinary No. 202 in part-IVA dated: 23.02.2021]

LXVIII

Amending Act 18 of 2022.- It is considered necessary further to amend the Karnataka Motor Vehicle Taxation Act, 1957 (Karnataka Act No.35 of 1957) to extend the period for payment of tax from fifteen days to one month and also to provide for monthly payment of tax on prorata basis before the expiry of validity of tax in respect of vehicles for which tax was paid quarterly amounting to Ruppes Thirty thousand.

Hence, the Bill.

[L.A. Bill No. 13 of 2022, File No. SAMVYASHAE 13 SHASANA 2022]
[Entry 57 of List II of the Seventh Schedule to the Constitution of India]
[Published in Karnataka Gazette Extra-ordinary No.209 in part-IVA dated: 31.03.2022]



LXIX

Amendment Act 31 of 2023.- To give effect to the proposals made in the Budget Speech of 2023-24 (Para No 365) it is considered necessary to amend the Karnataka Motor Vehicles Taxation Act, 1957, (Karnataka Act No. 35 of 1957)

Hence, the Bill

[L.A. Bill No. 09 of 2023, File No. SAMVYASHAE 19 SHASANA 2023]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

[Published in Karnataka Gazette Extra-ordinary No.345 in part-IVA dated:28.07.2023]

LXX

Amendment Act 34 of 2023:- It is considered necessary to,-

- (i) amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) to give effect to the amendment made by the Government of India in the Motor Vehicles (Amendment) Act, 2019 (Central Act 32 of 2019) by defining "Adapted Vehicle" and to make collection of tax; and
- (ii) repeal the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 (Karnataka Act 31 of 2023) as the said Act was not brought into force.

Hence, the Bill.

[L.A. Bill No.23 of 2023, File No. SAMVYASHAE 38 SHASANA 2023]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

[Published in Karnataka Gazette Extra-ordinary No.603 in part-IVA dated:30.12.2023]

LXXI

Amendment Act 12 of 2024:- It is considered necessary further to amend the Karnataka Motor Vehicles Taxation Act, 1957(Karnataka Act 35 of 1957) to,-

- (i) give effect to the amendment made by the Government of India in the Central motor Vehicles Rules, 1989;
- (ii) levy Lifetime tax on Motor cars, Jeeps, Omni Buses and Private Service Vehicles which runs on Electricity having cost of the vehicle which exceeds Rs. 25 Lakhs; and
- (iii) Certain other consequential amendments are also made

Hence, the Bill.

[L.A. Bill No.14 of 2024, File No. SAMVYASHAE 21 SHASANA 2024]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

[Published in Karnataka Gazette Extra-ordinary No.164 in part-IVA dated:07.03.2024]



LXXII

Amendment Act 03 of 2025:- It is considered necessary further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) to impose and collect an additional cess of rupees five hundred on two wheeler and rupees one thousand on Motor cars of non-transport vehicles at the time of registration for the purpose of the Karnataka Motor Transport and other Allied Workers Social Security and Welfare Fund.

Hence, the Bill

[L.A. Bill No. 50 of 2024, File No. SAMVYASHAE 62 SHASANA 2024]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

[Published in Karnataka Gazette Extra-ordinary No.16 in part-IVA dated: 09.01.2025]

LXXIII

Amendment Act 24 of 2025:- It is considered necessary further to amend the Karnataka Motor Vehicle Taxation Act, 1957 (Karnataka Act No 35 of 1957) to give effect to make collection of tax effectively and to reduce the tax payment defaulters for the ex-chequer and certain other consequential amendments are also made.

Hence, the Bill.

[L.A. Bill No.20 of 2025, File No. SAMVYASHAE 25 SHASANA 2025]

[Entry 57 of List II of the Seventh Schedule to the Constitution of India.]

[Published in Karnataka Gazette Extra-ordinary No.216 in part-IVA dated:04.04.2025]



'[KARNATAKA]' ACT No. 35 OF 1957

(First published in the '[Karnataka Gazette]' on the Fifth day of December, 1957.)

THE '[KARNATAKA]' MOTOR VEHICLES TAXATION ACT, 1957.

(Received the assent of the President on the Thirtieth day of November, 1957.)

(As amended by Karnataka Acts 29 of 1958, 34 of 1962, 23 of 1965, 33 of 1966, 16 of 1971, 6 of 1972, 16 of 1974, 14 of 1975, 38 of 1976, 19 of 1978, 7 of 1979, 21 of 1979, 24 of 1979, 9 of 1980, 10 of 1980, 39 of 1981, 19 of 1982, 8 of 1983, 12 of 1984, 28 of 1984, 30 of 1985, 8 of 1986, 8 of 1987, 32 of 1987, 1 of 1989, 2 of 1989, 14 of 1989, 12 of 1990, 10 of 1991, 7 of 1992, 12 of 1993, 20 of 1994, 7 of 1995, 8 of 1997, 13 of 1997, 4 of 1998, 5 of 1999, 6 of 2000, 32 of 2000, 7 of 2001, 23 of 2001, 4 of 2002, 12 of 2002, 9 of 2003, 2 of 2004, 6 of 2004, 28 of 2004, 12 of 2005, 6 of 2006, 8 of 2007, 10 of 2007, 7 of 2008, 8 of 2009, 7 of 2010, 38 of 2010, 17 of 2011, 37 of 2011, 14 of 2012, 29 of 2012, 30 of 2013, 18 of 2014, 08 of 2016, 16 of 2017, 25 of 2018, 03 of 2020, 09 of 2021, 18 of 2022, 31 of 2023, 34 of 2023, 12 of 2024, 03 of 2025 and 24 of 2025)

An Act to consolidate and amend the law relating to the levy of tax on motor vehicles in the '[State of Karnataka]'

WHEREAS it is expedient to consolidate and amend the law relating to the levy of tax on motor vehicles in the '[State of Karnataka]';

BE it enacted by the '[Karnataka]' State Legislature in the Eighth Year of the Republic of India as follows:—

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973.

**CHAPTER I
PRELIMINARY**

1. Short title, extent and commencement.- (1) This Act may be called the '[Karnataka]' Motor Vehicles Taxation Act, 1957.

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973.

(2) It extends to the whole of the '[State of Karnataka]'

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973.

(3) It shall come into force on such '[date]' as the State Government may, by notification, appoint.

1. The Act has come into force on 1.1.1958 by notification. Text of the notification is at the end of the Act.

2. Definitions.- (1) In this Act, unless the context otherwise requires,—

²[(a) 'Classic car' means a motor car manufactured during the period between the year 1940 and 1949 and registered '[x x x]' under Section 39 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988);]²

1. omitted by Act 12 of 1983 w.e.f 1.4.1993

2. Inserted by Act 10 of 1991 w.e.f 1.4.1991.

²[(aa)]²“fleet owner” means a person who is the registered owner of a fleet of '[five hundred or more public service vehicles]';

³[**Explanation:-** For the purpose of this clause, State Transport Undertaking shall be deemed to be a fleet owner in respect of vehicles placed at the disposal and under the control of such undertaking by the registered owner under any arrangement entered into between such owner and the undertaking for the use of such vehicles by the undertaking to operate on any route as stage carriage under any permit issued therefore to such



undertaking under sub-section (1) of section 103 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988)]³

1. Substituted by Act 8 of 1986 w.e.f.1.4.1986.
2. Re-lettered by Act 10 of 1991 w.e.f. 1.4.1991.
3. Inserted by Act 23 of 2001 w.e.f 25.8.2001.

¹[(b) “taxation authority” means,—

(i) in the case of a fleet owner, the Commissioner for Transport or any other officer appointed by the State Government in this behalf; and

(ii) in other cases, such officer as may be appointed by the State Government to exercise the powers and perform the functions of the taxation authority under this Act;]¹

1. Substituted by Act 38 of 1976 w.e.f 1.1.1977 by notification. Text of notification is at the end of the Act.

(c) “local authority” includes a cantonment authority within the meaning of the Cantonments Act, 1924 (Central Act II of 1924);

(d) “notification” means a notification published in the Official Gazette;

(e) “prescribed” means prescribed by rules made under this Act;

¹[(ee) “private service vehicle” means an omnibus constructed or adapted to carry more than nine persons (excluding the driver) and used by or on behalf of the owner of such vehicle for the purpose of carrying persons for or in connection with his trade or business or otherwise than for hire or reward;]¹

1. Inserted by Act 28 of 1984 w.e.f 5.5.1984.

(f) “registered owner” means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939 (Central Act IV of 1939);

(g) “Schedule” means a Schedule annexed to this Act;

¹[(h) “taxation card” means a taxation card issued under section 5 and includes a fresh taxation card issued in place of the original taxation card under sub-section (2) of section 6;]¹

1. Substituted by Act 38 of 1976 w.e.f 1.1.1977 by notification. Text of notification is at the end of the Act.

²[(hh) ‘Vintage Car’ means a motor car manufactured during the year 1939 and earlier and duly registered ¹[x x x]¹ under Section 39 of Motor Vehicles Act, 1988 (Central Act 59 of 1988).]²

1. Omitted by Act 12 of 1993 w.e.f 1.4.1993.

2. Inserted by Act 10 of 1991 w.e.f 1.4.1991

¹[(i) “year” means,—

(i) in relation to a fleet owner, the financial year; and

(ii) in other cases, a period of twelve calendar months commencing from the first day of the month in which the motor vehicle concerned is registered or a new registration mark is assigned to it under the Motor Vehicles Act, 1939 (Central Act IV of 1939); ‘half year’ means the first six months or the second six months of such year or the said period of twelve calendar months; and ‘quarter’ means the first three months or the second three months of the half-year;]¹

1. Substituted by Act 38 of 1976 w.e.f 1.1.1977.

(j) Words and expressions used but not defined in this Act, shall have the meanings assigned to them in the Motor Vehicles Act, 1939 (Central Act IV of 1939).

(2) The ¹[Karnataka]¹ General Clauses Act, 1899, (¹[Karnataka]¹ Act III of 1899) shall apply for the interpretation of this Act, as it applies for the interpretation of a ¹[Karnataka Act]¹.

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973.



CHAPTER - II

TAXATION

3. Levy of tax.- (1) A tax at the rates specified in Part A of the Schedule shall be levied on all motor vehicles suitable for use on roads ¹[x x x]¹:

¹[Proviso x x x]¹

²[Provided that in the case of a motor cycle (including motor scooter and cycle with attachment for propelling the same by mechanical power) ³[other than those owned by Central Government employees or Defence Personnel]³ ⁴[or employees of public sector undertakings owned by Government of India including nationalised banks]⁴ ⁶[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]⁶ the tax shall be levied at the rates specified in part ⁵[A1]⁵ of the schedule:]²

1. Omitted by Act 38 of 1976 w.e.f 1.7.1976 by notification. Text of the notification is at the end of the Act.
2. Inserted by Act 8 of 1986 w.e.f. 1.4.1986.
3. Inserted by Act 8 of 1997 w.e.f 1.4.1997.
4. Inserted by Act 6 of 2006 w.e.f. 1.4.2006
5. Sibstotited by Act 7 of 1995 w.e.f. 1.4.1995.
6. Inserted by Act 37 of 2011 w.e.f. 29.12.2011.

¹[Provided further that in the case of tractors, trailers and power tiller trailers,—

- (a) owned by agriculturists and whose main source of income is from agriculture;
- (b) owned by agricultural co-operative societies including Vyavasaya Seva Sahakari Sangha Niyamitha, Raitha Seva Sahakari Sangha Niyamitha, Sericulture-cum-Farmers Co-operative Societies, Large Sized Co-operative Societies, Co-operative Agricultural Banks, Small sized Co-operative Societies, Agricultural Credit Societies, Multipurpose Co-operative Credit Societies, Doddapramanada Prathamika Patthina Sahakari Sangha, Primary Co-operative Agriculture and Rural Development Bank and Services Co-operative Societies; and
- (c) not falling under clauses (a) and (b) above but used exclusively for carrying out such agricultural operations as may be prescribed,

the tax shall be levied at the rates specified in Part-²[A2]² of the schedule:]¹

1. Inserted by Act 12 of 1990 w.e.f. 1.4.1990.
2. Sibstotited by Act 7 of 1995 w.e.f. 1.4.1995.

¹[Provided also that in case of Vintage-car and Classic car, the tax shall be levied at the rates specified in Part ²[A3]² of the schedule:]¹

1. Inserted by Act 10 of 1991 w.e.f. 1.4.1991.
2. Sibstotited by Act 7 of 1995 w.e.f. 1.4.1995.

¹[Provided also that:—

²[(a) In case of three wheelers including autorickshaws used for transportation of goods not exceeding ³[1500 kgs.]³ in weight laden and vehicles permitted to carry three passengers (excluding driver) either used for hire or reward or not, the tax shall be levied at the rates specified in Part 'A4' of the schedule.

⁴[(aa) In case of goods vehicles having gross vehicle weight exceeding 1,500 kgs but not exceeding ¹³[¹²[¹⁰[12,000 kgs]¹⁰]¹²]¹³ Kgs in weight laden, whether used for hire or reward or not, tax shall be levied at the rates specified in Part A6 of the Schedule]⁴

⁵[(b) in case of motor cars including jeeps (other than those ⁶[owned by companies. Central Government employees or defence personnel]⁶ ⁷[or employees of public sector undertakings owned by Government of India including nationalised banks]⁷ ¹¹[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]¹¹



and omni buses and private service vehicles having floor area not exceeding ⁸[five square meters]⁸, tax shall be levied at the rates specified in part A5 of the Schedule.]⁵]²¹

⁹[X X X]⁹

1. Inserted by Act 7 of 1995 w.e.f. 1.4.1995.
2. Substituted by Act 8 of 1997 w.e.f. 1.4.1997.
3. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.
4. Inserted by Act 8 of 2007 w.e.f. 1.4.2007.
5. Substituted by Act 13 of 1997 w.e.f. 1.4.1997.
6. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.
7. Inserted by Act 6 of 2006 w.e.f. 1.4.2006.
8. Substituted by Act 6 of 2000 w.e.f. 1.4.2000.
9. Proviso deemed to have been inserted by Act 10 of 2007 w.e.f. 1.3.1991 and deemed to have been omitted w.e.f. 1.4.2000.
10. Substituted by Act 7 of 2010 w.e.f. 1.4.2010.
11. Inserted by Act 37 of 2011 w.e.f. 29.12.2011.
12. Substituted by the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023. Issued vide order No. TD 03 TDR 2023/Part-1, Dated: 30.08.2023 w.e.f. 28.07.2023.
13. Substituted by Act 34 of 2023 w.e.f. 1.1.2024

²[**Explanation-1**]².—A motor vehicle of which the certificate of registration is current shall, for the purposes of this Act, be deemed to be a vehicle suitable for use on roads.

²[**Explanation-2**.- In respect of motor vehicles registered outside the State of Karnataka and which are in the State for a period exceeding thirty days, notwithstanding anything contained in the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), and in any order or direction contained in any judgment or order of any Court, tax shall be levied as specified in Parts A1, A2, A4, A5, A6, A7 and A8 as the case may be;]²

¹[**Note**.—For the purpose of the above Explanation the certificate of registration shall, notwithstanding anything contained in section 38 of the Motor Vehicles Act, 1939, be deemed to be current even if the certificate of fitness is not effective provided such certificate of fitness has not been cancelled.]¹

1. Inserted by Act 39 of 1981 w.e.f. 1.1.1958.
2. Inserted by Act 18 of 2014 w.e.f. 1.3.2014.

²[¹(c) In case of Construction Equipment Vehicles (as defined in clause (cab) of rule 2 of the Central Motor Vehicles Rules, 1989) and vehicles fitted with air compressor and generator, tax shall be levied at the rates specified in Part- A7 of the schedule.]¹²

1. Inserted by Act 7 of 2010 w.e.f. 1.4.2010.
2. Substituted by Act 12 of 2024 w.e.f. 07.03.2024.

¹[(d) in the case of Motor Cabs ²[⁴[⁵[⁶[XXX]⁶]⁵]⁴]², ³[other than those 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)]³ tax shall be levied at the rates specified in Part-A8 of the schedule.]¹

1. Inserted by Act 14 of 2012 w.e.f. 1.4.2012.
2. Substituted by Act 29 of 2012 w.e.f. 01.04.2012.
3. Inserted by Act 18 of 2014 w.e.f. 1.3.2014.
4. Substituted by the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023. Issued vide order No. TD 03 TDR 2023/Part-1, Dated: 30.08.2023 w.e.f. 28.07.2023.
5. Substituted by Act 34 of 2023 w.e.f. 1.1.2024.
6. Omitted by Act 24 of 2025 w.e.f. 01.05.2025.



¹[(e) In case of Combined Harvester Vehicles (as defined in clause (cb) of rule 2 of the Central Motor Vehicles Rules, 1989) tax shall be levied at the rates specified in Part-A9 of the Schedule.]¹

1. Deemed to have been Inserted by Act 09 of 2021 w.e.f. 1.4.2015.

(2) Notwithstanding anything contained in sub-section (1) ¹[or section 4]¹, taxes at the rates specified in Part B of the Schedule shall be levied on motor vehicles ²[suitable for use on roads, which are in the State]² for periods shorter than a quarter, but not exceeding thirty days.

1. Inserted by Act 38 of 1976 w.e.f. 1.7.1976..

2. Substituted by Act 38 of 1976 w.e.f. 1.7.1976..

(3) In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the ¹[Government of Karnataka]¹ and any other State Government, the levy of tax shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement:

Provided that the tax leviable under any such arrangement shall not exceed the tax leviable under the Schedule:

Provided further that the terms and conditions of every such reciprocal arrangement shall be published in the Official Gazette, and a copy thereof shall be laid before the State Legislative Assembly.

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973.

¹[4. X X X]¹

1. Omitted by Act 7 of 2008 w.e.f. 1.8.2008.

¹[(5) Notwithstanding anything contained in sub-sections of (1) to (4), a tax at the rate specified in Part 'E' of the Schedule shall be levied on all motor vehicles including chassis, requiring temporary registration.]¹

1. Inserted by Act 8 of 2007 w.e.f. 1.4.2007.

¹[3A. Levy of cess.- ¹(1) There shall be levied and collected by way of cess, at the rate of eleven percentum of the tax levied under section 3 on the Motor Vehicles registered under Motor Vehicles Act, 1988 (Central Act 59 of 1988) out of which ten percentum shall be for the purpose of various infrastructure projects across the State, equity in investment in Bangalore Mass Rapid Transit Limited, the Mukhya Manthri Grameena Rasthe Abhivruddhi Nidhi, in the proportion of 57:28:15 respectively and one percentum for the purpose of Urban Transport Fund.]¹

²[(1A) In addition to the existing cess of the tax levied under Section 3 on the Motor Vehicles registered under the Motor Vehicles Act, 1988 (Central Act 59 of 1988), 3% additional cess shall be levied and collected on the transport vehicles for the purpose of the Karnataka Motor Transport and Other Allied Workers Social Security and Welfare Fund.]²

³[(1B) In Addition to the existing cess of the tax levied under section 3 on the Motor Vehicles registered under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), additional cess of Rupees Five Hundred for two wheeler and Rupees One Thousand for Motor Cars shall be levied and collected on the non-transport vehicles at the time of registration for the purpose of the Karnataka Motor Transport and other Allied Workers Social Security and Welfare Fund.



Explanation: For the purpose of this sub-section 'non-transport vehicles' means as specified by a Notification by the Central Government under the provisions of the Motor Vehicles Act, 1988.]³

1. Sub-section (1) substituted by Act 17 of 2011 w.e.f. 1.4.2011.
2. Inserted by Act 12 of 2024 w.e.f. 07.03.2024.
3. Inserted by Act 03 of 2025 w.e.f. 01.02.2025. by Notification

(2) The cess levied under sub-section (1) shall be in addition to any tax levied under section 3.

(3) The provisions of the Act and the rules made thereunder including those relating to refund or exemption from tax shall, so far as may be, apply in relation to the levy, assessment and collection of the cess payable under sub-section (1), as they apply in relation to the levy, assessment and collection of motor vehicles tax under this Act.

²[**Explanation.-** x x x]²¹

1. Section 3A inserted by Act 7 of 1995 w.e.f. 1.4.1995.
2. Omitted by Act 4 of 1998 w.e.f. 1.4.1998.

¹[**3B** and **3C.** x x x]¹

1. Sections 3B and 3C omitted by Act 30 of 1985 w.e.f. 1.8.1985.

¹[**3B. Levy of Green Tax.-** (1) There shall be levied and collected a cess called "green tax" in addition to the tax levied under this Act on the motor vehicles suitable for use on road as specified in column (2) of the table below at the rates specified in column (3) thereof for the purpose of implementation of various measures to control air pollution.

TABLE

Sl. No.	Class and age of the vehicle	Rate of cess in rupees
1	2	3
1	Non-transport vehicle completed 15 years from the date of its registration, at the time of renewal of certificate of registration as per sub-section (10), of section 41, of the Motor Vehicles Act, 1988,- (a) Two wheelers (b) Other than two wheelers	250-00 500-00
2	Transport vehicle completed 7 years from the date of its registration, at the time of renewal of fitness certificate as per section 56, of the Motor Vehicles Act, 1988,-	200-00 per annum

(2) The provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the levy, assessment and collection of the cess payable under sub-section (1), as they apply in relation to the levy, assessment and collection of motor vehicles tax under this Act.]



1. Inserted by Act 4 of 2002 w.e.f. 1.4.2002.

4. Payment of tax.- (1) The tax levied under section 3 shall be paid in advance by the registered owner or person having possession or control of the motor vehicle, for a quarter, half-year or year, at his choice, ¹[within ³[²[a month]²]³ from the commencement of such quarter, half-year, or year as the case may be]¹:

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977

2. Substituted by Act 39 of 1981 w.e.f. 12.8.1981.

3. Substituted by Act 18 of 2022 w.e.f. 01.04.2022.

¹[Provided that the tax in respect of vehicle to be paid quarterly amounting to Rupees thirty thousand and above may be paid monthly on prorata basis before the expiry of validity of tax and subject to such condition as may be specified by the Government from time to time.]¹

1. Inserted by act 18 of 2022 w.e.f. 01.04.2022.

³[¹[Provided further that]³ the tax in respect of vehicles specified in item 1 and 14(2) of Part A of the Schedule shall be paid annually subject to such conditions as may be specified by the Government from time to time:]¹

1. Inserted by Act 38 of 1976 w.e.f. 1.1.1977 and Substituted by Act 8 of 1997 w.e.f. 1.4.1997.

2. Substituted by Act 18 of 2022 w.e.f. 01.04.2022.

¹[Proviso x x x]¹

1. Inserted by Act 7 of 1979 w.e.f. 22.2.1979 and omitted by Act 8 of 1997 w.e.f. 1.4.1997..

¹[Provided also that notwithstanding anything in this sub-section such tax may be paid in advance in a lumpsum by such owner or person at his choice, for a period of five years or ten years within fifteen days from the commencement of the first year of such period of five years or ten years:]¹

1. Inserted by Act 8 of 1983 w.e.f. 1.4.1983.

¹[Provided also that in case of three wheelers including auto rickshaws used for transportation of goods not exceeding 1500 kgs. in weight laden and vehicles permitted to carry three passengers (excluding driver) either for hire or reward or not, motor cycle (including motor scooter and cycle with attachment for propelling the same by mechanical power) and motor cars including jeeps, (other than those owned by the Central Government Employees, Defence personnel or employees of public sector undertakings owned by Government of India including nationalised 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 ²[Union territories,]² omni buses and private service vehicles having floor area not exceeding five square meters ³[and motor cabs ⁷[⁶[⁵[XXX] ³]⁴]⁵]⁶]⁷ specified in the fourth proviso to sub-section (1) of section 3 in respect of which tax is already paid prior to the first day of April, 1997 or prior to the date of commencement of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2011 as the case may be, the tax specified in the first proviso or in the fourth proviso to sub-section (1) of section 3 as the case may be shall be levied after the expiry of the period for which tax is paid under sub-section (1) and the tax shall be paid within one month from the date of expiry of the said period.]¹

1. Inserted by Act 37 of 2011 w.e.f. 29.12.2011.

2. Substituted by Act 14 of 2012 w.e.f. 1.4.2012.



3. Inserted by Act 14 of 2012 w.e.f. 1.4.2012.
4. Substituted by Act 29 of 2012 w.e.f. 1.4.2012.
5. Substituted by the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023. Issued vide order No. TD 03 TDR 2023/Part-1, Dated: 30.08.2023 w.e.f. 28.07.2023.
6. Substituted by Act 34 of 2023 w.e.f. 1.1.2024.
7. Omitted by Act 24 of 2025 w.e.f. 01.05.2025.

¹[Provided further that in case of goods vehicles having gross vehicle weight exceeding 1,500 kgs but not exceeding ³[²[12,000 kgs]²]³ in weight laden, in respect of which tax is already paid prior to ³[²[1st day of January, 2024]²]³, the tax specified in clause (aa) to the fourth proviso to sub-section (1) of Section 3, shall be levied after the expiry of the period for which the tax is paid under sub-section (1) and such tax shall be paid within one month from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2007.]¹

1. Inserted by Act 8 of 2007 w.e.f. 1.4.2007.
2. Substituted by the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023. Issued vide order No. TD 03 TDR 2023/Part-1, Dated: 30.08.2023 w.e.f. 28.07.2023
3. Substituted by Act 34 of 2023 w.e.f. 1.1.2024

¹[Provided further that in case of Vintage car and Classic car specified in third proviso to sub-section (1) of Section 3, in respect of which tax is already paid prior to 1st day of April, 1991, the tax specified in the third proviso to sub-section (1) of Section 3 shall be levied after the expiry of the period for which the tax is paid under sub-section (1) and such tax shall be paid within one month from the date of expiry of the said period.]¹

²[**Explanation.**—The tax for half-year shall be double the tax for a quarter and the tax for a year shall be four times the tax for a quarter.]²

1. Inserted by Act 10 of 1991 w.e.f. 1.4.1991.
2. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

(2) In case of half-yearly and annual ¹[payments]¹, ²[or payments for the period of five years or ten years]² such rebate in respect of the tax as may be prescribed shall be granted.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.
2. Inserted by Act 8 of 1983 w.e.f. 1.4.1983.

¹[(3) Notwithstanding anything contained in the preceding sub-sections, the ²[tax levied under the provisos]² to sub-section (1) of section 3, shall be paid in advance in a lumpsum by the registered owner or person having possession or control of the motor vehicle and the tax so paid shall be for the life time of the vehicle:

Provided that the motor cycle in respect of which the tax is already paid under sub-section (1) of section 3 prior to the first day of April, 1986, tax specified under the first proviso to sub-section (1) of section 3 shall be levied after the expiry of the period for which the tax paid under sub-section (1) and such tax shall be paid within one month from the date of expiry of the said period.]¹

1. Inserted by Act 8 of 1986 w.e.f. 1.4.1986.
2. Substituted by Act 12 of 1990 w.e.f. 1.4.1990.

¹[Provided further that in the case of tractors, trailers and power tiller trailers specified in the second proviso to sub-section (1) of section 3, in respect of which the tax is already paid



under that sub-section prior to the first day of April, 1990, the tax specified under the second proviso to sub-section (1) of section 3 shall be levied after the expiry of the period for which the tax is paid under sub-section (1) and such tax shall be paid within one month from the date of expiry of the said period.]¹

²[Provided also that, in case of new vehicle registered or other State goods vehicles migrating to this State having GVW exceeding 1500kgs but not exceeding 12000 kgs, tax levied shall be levied under Part-A6.

Provided also that, in case of new vehicle registered or other State motor cab vehicles migrating to this State tax shall be levied under Part-A8.]²

1. Inserted by Act 12 of 1990 w.e.f. 1.4.1990.
2. Inserted by Act 34 of 2024 w.e.f. 1.1.2024

²[¹[XXX]]²

1. Deemed to have been Inserted by Act 38 of 2010 w.e.f. 1.4.2010.
2. Omitted by Act 30 of 2013 w.e.f. 1.4.2013.

¹[(4) Whenever there is a revision of tax, the difference of tax for the month or part thereof shall be paid at the rate of 1/3rd of the quarterly tax, or 1/12th of the annual tax payable on or before the last date fixed under sub-section (1) for payment of tax for the next quarter, or the year as the case may be.]¹

1. Inserted by Act 7 of 1992 w.e.f. 1.4.1992.

¹**4A. Rounding off of tax, etc.-** The amount of tax (including tax payable in advance), penalty or any other amount payable and the amount of refund due, under this Act shall be rounded off to the nearest rupee and for this purpose, where such amount contains, a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.]¹

1. Inserted by Act 14 of 1989 w.e.f. 1.4.1989

¹**5. Issue of taxation card.-** (1) When the tax levied under section 3 in respect of a motor vehicle is paid, the taxation authority shall issue to the person paying the tax,—

(a) a receipt in the prescribed form indicating therein the amount of tax paid; and

(b) a taxation card in the prescribed form indicating therein the rate at which the tax is leviable and the period for which the tax has been paid:

Provided that where a taxation card has already been issued in respect of a motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the taxation card an entry of such payment and the period to which it relates.

(2) No motor vehicle liable to tax under section 3, shall be held in the custody of any person unless the registered owner or person having possession or control of such vehicle has obtained a taxation card under sub-section (1) in respect of that vehicle.

(3) No motor vehicle liable to tax under section 3 shall be used on any road or in a public place unless a valid taxation card obtained under sub-section (1) is carried in the vehicle.]¹

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

6. Declaration by owner or person having possession of a vehicle.- (1) Every registered owner of, or person who has possession or control of, a motor vehicle liable to tax



under this Act shall fill up and sign a declaration in the prescribed form, giving the prescribed particulars and shall deliver within the prescribed time the declaration to a ¹[taxation authority]¹ and shall pay to the ¹[said authority]¹ the tax which he is liable to pay in respect of such vehicle.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

(2) When a motor vehicle liable to tax under this Act is altered so as to render the registered owner or person who is in possession or control of such vehicle liable to the payment of an additional tax under section 8, such registered owner or person, as the case may be, shall fill up and sign an additional declaration in the prescribed form showing the nature of the alteration made and containing the prescribed particulars, and shall deliver such additional declaration together with the ¹[taxation card]¹ in respect of the motor vehicle to a ¹[taxation authority]¹ and shall pay to the ¹[taxation authority]¹ the additional tax payable under section 8. On receipt of such additional tax, the ¹[taxation authority]¹ shall issue to such owner or person a fresh ¹[taxation card]¹ in place of the ¹[original taxation card]¹ and shall cause an entry about such payment to be made in the ¹[taxation card]¹.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

(3) Such owner or person shall, at the time of making payment of the tax under sub-section (1) or the additional tax under sub-section (2), produce before the ¹[taxation authority]¹ a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter VIII of the Motor Vehicles Act, 1939.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

7. Refund of tax.- (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the prescribed authority that the vehicle has not been used during the whole of that period, or a continuous part thereof, not being less than one calendar month, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

(2) When a motor vehicle in respect of which the tax has been paid is altered in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a registering authority stating that the vehicle had been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the ¹[taxation card]¹ and the amount of the tax leviable on such vehicle at the lower rate.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

¹[(3) Notwithstanding anything contained in sub-sections (1) and (2), where tax has been paid under sub-section (3) of section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified in ²[³[Part C, Part CC, Part C1, Part C2, Part C3, Part C4 and Part C5]³ ⁵[Part C6, Part C7 and Part C8]⁵ as the case may be]² of the schedule in the case of,—

(i) removal of the vehicle to any other State on transfer of ownership or change of address; or

(ii) cancellation of registration of vehicle on account of scrapping of such vehicle due to accidents or other causes:

Provided that in the case of removal of vehicle outside the State of Karnataka on transfer of ownership or on change of address the refund of tax will be considered only after receipt of proof for having effected the transfer of ownership or change of address.



⁴[provided further that the registered owner who has paid the tax in part under clause (i) of third proviso of sub-section (3) of section 4 shall not be entitled for a refund of tax, unless the tax is paid in full.]⁴

⁶[Provided further that, the registered owner who has paid the tax in part under clause (i) of third proviso of sub-section (3) of section 4 shall not be entitled for a refund of tax, unless the tax is paid in full.]⁶

(4) Where a tax on any motor vehicle is paid in excess of the tax payable, the excess payment of tax so made may be adjusted towards any of the subsequent periods in respect of which the tax is due.]¹

1. Sub-sections (3) and (4) Inserted by Act 8 of 1986 w.e.f. 1.4.1986.
2. Substituted by Act 12 of 2005 w.e.f. 1.4.2005.
3. Substituted by Act 8 of 2007 w.e.f. 1.4.2007.
4. Deemed to have been Inserted by Act 38 of 2010 w.e.f.1.4.2010.
5. Deemed to have been Inserted by Act 09 of 2021 w.e.f.1.4.2015.
6. Inserted by Act 34 of 2024 w.e.f. 1.1.2024

¹[(5) Notwithstanding anything contained in this Act and the Rules made thereunder, no refund of tax shall be allowed in respect of vehicles classified as Vintage or Classic cars where the tax is paid for the life time of the vehicle as per sub-section (1) of Section 3 of the Act, either on removal of the vehicle to any other State on transfer of ownership or on change of address or on the cancellation of registration.]¹

²[(6) Notwithstanding any order or direction contained in any judgment, decree or order of any Court, Tribunal or other authority, no refund of tax shall be allowed in respect of Motor Vehicles on which tax is levied or deemed to have been levied and collected under the fifth proviso to section 3 of the principal Act before the commencement of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2007.]²

³[**Explanation.**—For the purpose of this section tax includes surcharge and additional surcharge payable under sections 3A and 3B.]³

1. Inserted by Act 10 of 1991 w.e.f. 1.4.1991.
2. Deemed to have been inserted by Act 10 of 2007 w.e.f.1.3.1991.
3. Inserted by Act 28 of 1984 w.e.f. 5.5.1984.

8. Payment of additional tax.- When any motor vehicle in respect of which a tax has been paid is altered or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the ¹[taxation authority]¹ shall not grant a fresh ¹[taxation card]¹ in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.



¹8A. Collection of tax escaping payment.- If at any time it is found that the amount of tax paid for any period in respect of any motor vehicle falls short of the tax payable under this Act, then, notwithstanding any incorrect entry or the absence of any entry in the certificate of registration relating to the motor vehicle regarding the tax payable in respect of such vehicle or the issue of a taxation card or an entry having been made in such taxation card regarding the payment of tax for such period, the taxation authority may, after notice to the registered owner or person having possession or control of the motor vehicle and giving him an opportunity of being heard recover the difference between the tax so paid and the tax payable by such owner or person.]¹

1. Inserted by Act 38 of 1976 w.e.f. 1.1.1977.

¹8B. Further Additional Tax for misuse of Motor Vehicle.- When any motor vehicle in respect of which tax has been paid is misused or used not in accordance with the purpose for which the vehicle is registered or the permit is granted or is used in such manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle, shall for such misuse other than the one under sub-section (4) of section 3, pay a further additional tax of a sum which is equal to double the difference between the tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being misused or used not in accordance with the purpose for which the vehicle is registered or the permit is granted.]¹

1. Inserted by Act 14 of 1989 w.e.f. 1.4.1989.

9. Liability to pay arrears of tax.- (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the ¹[taxation authority]¹.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

(2) Nothing contained in this section shall be deemed to affect the liability of the person, who has transferred the ownership or has ceased to be in possession or control of the vehicle, to pay the said tax.

10. Levy of tax, etc., in the case of fleet owner.- ¹[Notwithstanding anything contained in sections 3, 6 and 7 a tax shall be levied ²[on the gross revenue from fares and freights of Public Service Vehicles owned by a fleet owner at the rates of,-

(i) ³[five per centum]³ in respect of [public service vehicles referred to in the explanation to clause (aa) of sub-section (1) of section 2] operating within the limits of a city and within the radius of twenty five kilometers from the limits of the city as defined in clause (4) of section 2 of the Karnataka Municipal Corporations Act, 1976, (Karnataka Act 14 of 1976); and

(ii) ⁴[five per centum]⁴ in other cases.]²¹

1. Substituted by Act 8 of 1986 w.e.f. 1.4.1986.

2. Substituted by Act 8 of 1997 w.e.f. 1.4.1997.

3. Substituted by Act 9 of 2003 w.e.f. 1.4.2003.

4. Substituted by Act 7 of 2008 w.e.f. 1.8.2008.

(a) In order to determine the amount of tax payable by a fleet owner in any year, before the commencement of such year, the fleet owner shall first make and deliver to the ¹[taxation authority]¹ a preliminary declaration in the prescribed form ²[estimated gross revenue from fares and freights]² in respect of the transport vehicles liable to tax under this



Act kept by him ¹[on the last day of January]¹ of the year immediately preceding the year for which such declaration is made. Such declaration shall be accompanied by a certificate of final assessment of tax, if any, issued by the ¹[taxation authority]¹ for such previous year and such other documents as may be prescribed.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

2. Substituted by Act 8 of 1986 w.e.f. 1.4.1986.

¹[(b) As soon as may be after receipt of such preliminary declaration, the taxation authority shall, on the basis of such declaration determine the amount of tax to be paid provisionally by such fleet owner at ²[five percentum or seven percentum as the case may be]² of the estimated revenue by way of fares and freights declared for the said year under clause (a) of this section and communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year in such form as may be prescribed.]¹

1. Substituted by Act 8 of 1986 w.e.f. 1.4.1986.

2. Substituted by Act 5 of 1999 w.e.f. 1.4.1999 and again Substituted by Act 9 of 2003 w.e.f. 1.4.2003.

¹[(c) The amount of tax provisionally determined under clause (b) shall be paid by the fleet owner within such period from the date of receipt of the certificate of provisional assessment and in such number of instalments not exceeding twelve as the taxation authority may specify.]¹

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

(d) ¹[The fleet owner shall, after the close of the year]¹ fill up and sign a final declaration in the prescribed form ²[along with a certified copy of the audited accounts of the fares and freights collected during that year]² in respect of the transport vehicles liable to tax under this Act kept by him ¹[during that year]¹ and shall deliver within the prescribed time the final declaration so filled in and signed to the ¹[taxation authority]¹. Such declaration shall be accompanied by the certificate of provisional assessment of tax issued by the ¹[taxation authority]¹ for the year and such other documents as may be prescribed.

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

2. Substituted by Act 8 of 1986 w.e.f. 1.4.1986.

¹[(e) On receipt of such final declaration in the prescribed form along with a certified copy of the audited accounts of fares and freights collected during that year and such other particulars as may be deemed necessary, the Taxation Authority shall finally determine the amount of tax leviable at the rate specified under this section on public service vehicle of such fleet owner and by issuing a certificate of final assessment of tax for the year in such form, as may be prescribed.]¹

1. Substituted by Act 7 of 1995 w.e.f. 1.4.1995.

(f) When the amount of tax is finally determined under clause (e) taking into consideration the amount paid by the fleet owner under clause (c), the difference that may be due shall be paid by, or refunded to, the fleet owner in such manner and within such time as may be prescribed:

¹[Proviso x x x]¹

1. Omitted by Act 38 of 1976 w.e.f. 1.1.1977.

¹[Provided that the fleet owner shall be entitled to a proportionate reduction in the amount of tax finally determined, in respect of any motor vehicle which is certified by the Commissioner of Transport as not used for a period of one calendar month or more subject to the condition that the fleet owner has intimated the fact of non-user of the motor vehicle to



the Commissioner for Transport within seven days of the date of commencement of the period of non-user.]¹

1. Inserted by Act 39 of 1981 w.e.f. 12.8.1981.

(g) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the ¹[taxation authority]¹

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977..

(h) The ¹[taxation authority]¹ may, for the purposes of this section, require the fleet owner to produce before him any transport vehicle or any accounts, registers, records, or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records or other documents and the fleet owner shall comply with any such requirement made of him.

²[**Explanation** : For the purpose of this section, gross revenue from fares and freights shall not include the amount reimbursed by the Government in respect of concessional passes issued by the Fleet Owner.]²

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

2. Inserted by Act 8 of 2007 w.e.f. 1.4.2007.

¹[**10-A. Levy of cess in the case of fleet owner.-** ²[(1) There shall be levied and collected by way of cess, at the rate of eleven percentum of the tax levied under section 10 on public service vehicles owned by fleet owner, of which ten percentum shall be for the purpose of various infrastructure projects across the State, equity investment in Bangalore Mass Rapid Transit Limited, Mukhya Manthri Grameena Rasthe Abhivruddhi Nidhi in the proportion of 57:28:15 respectively and one percentum for the purpose of Urban Transport Fund.]²

(2) The cess levied under sub-section (1) shall be in addition to any tax levied under section 10.

(3) The provisions of the Act and the rules made thereunder including those relating to refund or exemption from tax shall, so far as may be, apply in relation to the levy, assessment and collection of the cess payable under sub-section (1), as they apply in relation to the levy, assessment and collection of motor vehicles tax levied under section 10]¹

1. Inserted by Act 2 of 2004 w.e.f. 1.2.2004.

2. Substituted by Act 17 of 2011 w.e.f. 1.4.2011.

¹[³[**10AA.]³ Tax free taxation card.-** Notwithstanding anything contained in the preceding sections, a motor vehicle exempted from tax ²[x x x]² under section 16, shall carry in the vehicle a tax free taxation card, obtained from a taxation authority on payment of the prescribed fee.]¹

1. Inserted by Act 38 of 1976 w.e.f. 1.1.1977.

2. Omitted by Act 39 of 1981 w.e.f. 12.8.1981.

3. Renumbered by Act 2 of 2004 w.e.f. 1.2.2004.

11. Power of an officer of Police or the Motor Vehicles Department to stop a motor vehicle.- Any Police Officer or officer of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the State Government in this behalf, may require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.



¹[11A. Power to ²[seize, detain and sell]² vehicles.- ³[(1)]³ Without prejudice to the provisions of sections 13 and 14, where any tax due in respect of any motor vehicle has not been paid within the period specified in section 4, such officer,—

(i) of the Motor Vehicles Department not below the rank of an Inspector of Motor Vehicles; or

(ii) of the Police Department not below the rank of an Inspector of Police, as the State Government may empower in this behalf, may, subject to such rules as may be prescribed, seize and detain such vehicle and for this purpose, take or cause to be taken all steps for the safe custody of the vehicle, until the tax due in respect of the vehicle is paid.]¹

1. Inserted by Act 38 of 1976 w.e.f. 1.1.1977.

2. Substituted by Act 32 of 1987 w.e.f. 13.11.1987.

3. Renumbered by Act 32 of 1987 w.e.f. 13.11.1987.

¹[(2) If the tax due in respect of the vehicle seized and detained under sub-section (1), is not paid within thirty days from the date of such seizure and detention, the officer empowered by the State Government may, after giving a notice in writing to the registered owner and the person who had the possession or control of the vehicle immediately before such seizure and detention, and considering their objections, if any, recover the tax due by sale of such vehicle in the manner prescribed:

Provided that the vehicle shall not be sold if the tax due is paid at any time before sale.]¹

1. Inserted by Act 32 of 1987 w.e.f. 13.11.1987.

12. Penalties.- (1) Whoever,—

(a) as a registered owner or otherwise has possession or control of any motor vehicle liable to tax under this Act without having paid the amount of the tax or additional tax due in accordance with the provisions of this Act in respect of such vehicle; or

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated;

shall, on conviction, be punishable with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle and which may extend to a sum equal to the annual tax payable in respect of such vehicle; and in the event of such person having been previously convicted of an offence under this section with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle; and the amount of any tax due shall be recoverable as if it were a fine.

¹[(2) x x x]¹

1. Omitted by Act 38 of 1976 w.e.f. 1.1.1977.

(3) Whoever,—

(a) contravenes the provisions of sub-section (3) of section 5; or

(b) fails to stop a motor vehicle when required to do so by any officer under section 11, shall on conviction be punishable with fine which may extend to fifty rupees.

(4) Whoever contravenes any of the provisions of this Act other than those punishable under sub-sections (1) and (3) shall, on conviction, be punishable with fine which may extend to one hundred rupees.

¹[12A. Trial of offences.- No court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the First Class shall try an offence punishable under this Act or any rule made thereunder.



12B. Composition of offences.- The prescribed officer may accept, in the prescribed manner, from any person who has committed or is reasonably suspected of having committed an offence punishable under sub-sections (1) and (3) of section 12 such sum of money as may be prescribed, by way of composition of the offence which such person has committed or is reasonably suspected of having committed and on the payment of such sum of money to the prescribed officer such person, if in custody, shall be set at liberty and no further proceedings shall be taken against such person with reference to the same act.]¹

1. Sections 12A & 12B inserted by Act 38 of 1976 w.e.f. 1.1.1977.

13. Tax leviable as arrear of land revenue.- Any tax due under this Act shall be leviable as an arrear of land revenue. The motor vehicle in respect of which the tax is due or its accessories may be distrained or sold, whether or not such vehicle or accessories are in the possession or control of the person liable to pay the tax.

14. Transport vehicle permit to be ineffective if tax not paid.- Notwithstanding the provisions of the Motor Vehicles Act, 1939 (Central Act IV of 1939), if the tax or the instalment due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

¹[**15. Appeals.-** (1) Any person who is aggrieved by any order of a Taxation Authority made under this Act, may within the prescribed time and in the prescribed manner, appeal to the prescribed authority.

(2) (a) No appeal shall be entertained by the appellate authority unless it is accompanied by satisfactory proof of the payment of the tax not disputed in the appeal.

(b) Notwithstanding that an appeal has been preferred under sub-section (1), the tax or other amount shall be paid in accordance with the order against which the appeal has been preferred: ²[and such appeal shall be accompanied with a proof of payment of such amount] ²

Provided that the appellate authority may, in its discretion, give directions as it thinks fit in regard to the payment of the tax or other amount payable under clause (b), if the applicant furnishes sufficient security to its satisfaction in such form and in such manner as may be prescribed.

(3) Any appeal preferred after the prescribed period shall be dismissed.]¹

1. Substituted by Act 8 of 2007 w.e.f. 1.4.2007.

2. Inserted by Act 7 of 2010 w.e.f. 1.4.2010

¹[**15A. Revision.-** The Commissioner for Transport may ²[x x x]² call for and examine the records of any proceedings under this Act of any authority subordinate to him for the purpose of satisfying himself as to the correctness, legality, or propriety of such proceedings and may either annul, reverse, modify or confirm such order or pass such order as he may deem fit:

Provided that no order shall be annulled, reversed or modified except after giving a reasonable opportunity of being heard to the person affected by that order.]¹

1. Inserted by Act 38 of 1976 w.e.f. 1.1.1977.

2. Omitted by Act 39 of 1981 w.e.f. 12.8.1981.

16. Exemption from or reduction of tax.- (1) The State Government, if in its opinion it is necessary in public interest so to do, may by notification ¹[and subject to such restrictions and conditions as may be specified in the notification]¹,—



²[(a) exempt or reduce whether prospectively or retrospectively the tax payable in respect of,—

- (i) any class of motor vehicles, or
- (ii) motor vehicles not used on roads;]²

1. Inserted by Act 29 of 1958 w.e.f. 1.1.1958.

2. Substituted by Act 29 of 1958 w.e.f. 1.1.1958.

(b) reduce the rate of tax payable in respect of any class of motor vehicles plying on any route or routes specified in the notifications.

(2) Every notification under sub-section (1) shall be laid as soon as may be after it is issued, before the State Legislative Assembly while it is in session, for a total period of thirty days which may be comprised in one session or in two or more sessions and if before the expiry of that period, the State Legislative Assembly makes any modification in the notification or directs that the notification shall not have effect, the notification shall thereafter have effect only in such modified form or be of no effect as the case may be.

¹[(3) x x x]¹

1. Omitted by Act 8 of 1987 w.e.f. 1.4.1987.

¹**[16A. Composition of tax.-** (1) Notwithstanding anything contained in section 3, any person liable to pay tax on any motor vehicle under this Act, may at his option, instead of paying tax under the said section, pay such tax by way of composite amount, in respect of such class or classes of motor vehicles, as may be specified by the State Government, by notification, from time to time, subject to such conditions or restrictions as may be specified therein.

(2) Every notification issued under sub-section (1) shall be laid before each House of the State Legislature in the manner specified in sub-section (2) of section 16.]¹

1. Inserted by Act 20 of 1994 w.e.f. 1.4.1994.

CHAPTER III

MISCELLANEOUS

17. Crediting of the proceeds of taxes.- All taxes collected under this Act shall be credited to such Head in the State Accounts as the State Government may by order specify.

¹**[17A. x x x]**¹

1. Inserted by Act 14 of 1975 w.e.f. 1.4.1975 & Omitted by Act 14 of 1989 w.e.f. 1.4.1989.

18. Utilisation of the proceeds of taxes.- The Head of State Accounts specified under section 17, shall be debited under the order of the State Government, with the following charges, that is to say:-

- (i) such amount as the Government may, by order determine on account of the expenses incurred in giving effect to the provisions of this Act;
- (ii) payments made to local authorities under section 20; and
- (iii) allotments made by the Government for such other purposes as may be consistent with, or necessary for, the more efficient administration of this Act.

19. Local authorities not to levy tax or tolls.- Notwithstanding anything contained in any other law for the time being in force, no local authority shall levy a tax or toll on any motor vehicle registered in the ¹[State of Karnataka]¹ or in any other State in India or in any Union Territory in India, ²[and any law authorising any such levy shall cease to be in force.]²



²[**Explanation.**—For the purposes of this section ‘tax’ means the tax referred to in Entries 52 and 57 of List II of the Seventh Schedule to the Constitution of India.]²

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973.
2. Inserted by Act 29 of 1958 w.e.f. 1.1.1959.

20. Assignment of proceeds of the tax.- (1) From the proceeds of the tax collected under this Act every year and subject to such conditions as the State Government may specify,-

(i) there shall be paid to each local authority, which prior to the commencement of this Act was being paid any amount under section 22 of the Mysore Motor Vehicles Taxation and Tolls Act, 1951, or section 9 of the Bombay Motor Vehicles Tax Act, 1935, or section 10 of the Madras Motor Vehicles Taxation Act, 1931, or section 10 of the Coorg Motor Vehicles Taxation Act, 1932, a sum equivalent to the said amount, every year;

(ii) there shall be paid annually to each local authority which at the commencement of this Act was levying tax or toll or both under any law on motor vehicles, a sum equivalent to the average annual income derived by such local authority during the three years ending on the 31st day of March 1957, from such tax or toll or both, as the case may be.

(2) All sums payable to local authorities under this section shall be expenditure charged on the Consolidated Fund of the State.

21. Protection for bona fide acts.- No suit, prosecution, or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

22. Power to make rules.- (1) The State Government may, subject to the condition of previous publication, by notification, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, *viz.*,

- (a) to prescribe the manner in which the tax shall be paid;
- (b) to prescribe the form of any ¹[taxation card]¹;

1. Substituted by Act 38 of 1976 w.e.f. 1.1.1977.

¹[(b) to prescribe the manner and procedure in respect of sale of vehicle for recovery of tax under sub-section (2) of section 11A;]¹

1. Inserted by Act 32 of 1987 w.e.f. 13.11.1987.

(c) to prescribe the authority to which, the time within which and the manner in which an appeal may be made under section 15, the fees to be paid in respect of such appeal and the conduct and hearing of such appeal;

(d) to prescribe the conditions in which duplicate ¹[taxation cards]¹ may be granted and the fee payable for such grant.

1. Substituted by Act 38 of 1977 w.e.f. 1.1.1977.

(3) Any rule made under this section may provide that a breach thereof shall, on conviction, be punishable with fine which may extend to fifty rupees.

(4) All rules made under this Act shall be laid, as soon as may be, after they are made, before the State Legislative Assembly while it is in session for a total period of thirty days which may be comprised in one session or in two or more Sessions and if, before the expiry of the said period, the State Legislative Assembly makes any modification in the rules or directs that any rule shall not have effect, the rules shall thereafter have effect, only in such modified form or be of no effect, as the case may be.

23. Repeal and saving.- The Mysore Motor Vehicles Taxation and Tolls Act, 1951 (¹[Karnataka]¹ Act XII of 1951), as in force in the Mysore Area, the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), as in force in the ¹[Mangalore and Kollegal Area]¹, the Bombay Motor Vehicles Tax Act, 1935 (Bombay Act XXXIV of 1935), as in force



in the ¹[Belgaum Area]¹, the Hyderabad Motor Vehicles Taxation Act, 1955 (Hyderabad Act VI of 1955), as in force in the ¹[Gulbarga Area]¹, the Coorg Motor Vehicles Taxation Act, 1932 (Coorg Act I of 1932), as in force in the Coorg District, the Madras Motor Vehicles Taxation of Passengers and Goods Act, 1952 (Madras Act XVI of 1952), as in force in the ¹[Mangalore and Kollegal Area]¹ and the Madras Motor Vehicles Taxation of Passengers and Goods Act, 1952 (Madras Act XVI of 1952) as in force in the Bellary District are hereby repealed:

Provided that such repeal shall not affect,—

- (a) the previous operation of the said enactments or anything duly done or suffered thereunder; or
- (b) any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments; or
- (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments; or
- (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, forfeiture or punishment as aforesaid;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that any tax token or tax license issued under any of the repealed enactments shall continue to be valid for the period for which such token or license has been issued as if it were a tax license issued under this Act.

1. Adapted by the Karnataka Adaptations of Laws Order, 1973 w.e.f. 1.11.1973 .

¹[SCHEDULE

1. Substituted by Act 8 of 1996 w.e.f. 1.4.1986.

PART 'A'

[See Section 3(1)]

Item No.	Class of vehicles	Quarterly tax for vehicles fitted with pneumatic tyres
1	2	3

Rs.Ps

¹[1. Motor Cycles (including Motor

Scooters and Cycles with attachment of propelling the same by mechanical power) owned by Central Government Employees or Defence Personnel ²[or employees of public sector undertakings owned by Government of India including nationalised banks]² ⁴[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]⁴

³[125.00]³¹

- 1. Substituted by Act 8 of 1997 w.e.f. 1.4.1997.
- 1. Inserted by Act 6 of 2006 w.e.f. 1.4.2006.
- 2. Substituted by Act 7 of 2010 w.e.f.1.4.2010.
- 4. Inserted by Act 37 of 2011 w.e.f. 29.12.2011.

2. ²[¹[invalid carriages/Adapted vehicle/Divyangjan (availing GST Concession)]¹]²

10.00

- 1. Substituted by Act 31 of 2023 w.e.f. 28.07.2023.
- 2. Substituted by Act 34 of 2023 w.e.f. 01.01.2024.



¹[3. ¹[Goods Vehicles including mobile canteen, mobile library van, mobile workshop, mobile clinic, X-Ray van, Cash van

(1) Vehicles in weight laden:-

(a) ²[XXX]²

(b) ³[XXX]³

(c) ⁴[xxx]⁴Exceeding 5500 kgs but not exceeding 12000 kgs ⁵[already registered in the state]⁵

(d) Exceeding 12000 kgs.

but not exceeding 15000 kgs.

2200-00

(e) Exceeding 15000 kgs

2200-00"

plus Rs. 75-00 for every 250 kgs
or part thereof in excess of 15000 Kgs]¹

1. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.
2. Omitted by Act 8 of 2007 w.e.f. 1.4.2007.
3. Omitted by Act 7 of 2010 w.e.f.1.4.2010.
4. Omitted by Act 31 of 2023 w.e.f.28.07.2023.
5. Inserted by Act 34 of 2023 w.e.f. 01.01.2024.

¹[(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 1000 Kgs. or part thereof - Rs. 100-00

Provided that two or more goods vehicles shall not be chargeable under this item in respect of the same trailer.]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[3A.Multi-axled Goods Vehicles other than articulated vehicles for which tax is levied under item No. 10 having weight laden exceeding

15000 kgs.

²[2200.00

plus Rs.75-00 for every 250 kgs. or part thereof in excess of 15000 kgs.]²¹

1. Item 3A inserted by Act 12 of 1993 w.e.f. 1.4.1993.
2. Substituted by Act 4 of 2002 w.e.f. 1.4.2002 and Substituted by Act 12 of 2005 w.e.f. 1.4.2005. and Substituted by Act 8 of 2007 w.e.f 1.4.2007.
3. Inserted by Act 6 of 2006 w.e.f. 1.4.2006

4. Motor Vehicles other than those mentioned in item 5, 6, 7, 8 and 9 plying for hire and used for Transport of passengers.

¹[(1) ⁶[**already registered in the state**]⁶ Vehicles permitted to carry excluding driver),—

²[(a) xxx]²

⁴[³(b)Motor Cabs other than those

liable to be taxed in clause (c) for

every passenger

100.00]³⁴

⁵[(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]⁵

²[(d) x x x

(e) x x x]²¹

1. Substituted by Act 12 of 1993 w.e.f. 1.4.1993.
2. Sub-items (a) (d) and (e) omitted by Act 7 of 1995 w.e.f. 1.4.1995..
3. Clause (b) and (c) substituted by Act 6 of 2000 w.e.f. 1.4.2000.
4. Substituted by Act 18 of 2014 w.e.f. 1.3.2014.
5. Inserted by Act 18 of 2014 w.e.f. 1.3.2014.
6. Inserted by Act 34 of 2023 w.e.f. 01.01.2024.

¹[²[2(a)]² 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.

³[²[450.00]¹]²³

1. Inserted by Act 12 of 1993 w.e.f. 1.4.1993 and renumbered as clause (a) by Act 7 of 2001 w.e.f. 1.4.2001
2. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.
3. Substituted by Act 8 of 2016 w.e.f. 1.4.2016.

¹[(b) For every standing passenger,

which the vehicle is permitted to carry

Rs. 100.00]¹

1. Inserted by Act 7 of 2001 w.e.f. 1.4.2001.

¹[(3) Vehicles permitted to carry more
than 12 passengers (other than
the Driver and Conductor),

(a) for every seated passenger, which the
vehicle is permitted to carry

³[²[900.00]²]³

(b) for every standing passenger which the
vehicle is permitted to carry

100.00]¹

1. Substituted by Act 12 of 1993 w.e.f. 1.4.1993.
2. Substituted by Act 7 of 2001 w.e.f. 1.4.2001 & again substituted by Act 4 of 2002 w.e.f. 1.4.2002. and again substituted by Act 7 of 2010 w.e.f. 1.4.2010.
3. Substituted by Act 8 of 2016 w.e.f. 1.4.2016.

¹[(3A) x x x]¹

1. Inserted by Act 8 of 1987 & omitted by Act 10 of 1991 w.e.f. 1.4.1991.

⁴[(4) Maxicabs]⁴;—

(a) having a floor area not exceeding six
square meters for every square meter

³[750.00]³

(b) having a floor area exceeding six square
meters for every square meter

²[700.00]²¹

1. Sub-Item (4) inserted by Act 7 of 1995 w.e.f. 1.4.1995.



2. Substituted by Act 5 of 1999 w.e.f. 1.4.1999 & again Substituted by Act 4 of 2002 w.e.f. 1.4.2002.
3. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.
4. Substituted by Act 18 of 2014 w.e.f. 1.3.2014.

¹[5

² [(a)(i)	Motor vehicles (contract carriages) plying for hire or reward and constructed or adopted to carry more than ⁸ [20] ⁸ passengers (excluding-driver and conductor/ attendant) ³ [XXX] ³ and complying with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989, for every passenger	⁷ [⁴ [1500.00] ⁴] ⁷
(ii)	Motor vehicles(contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding-driver and conductor/ attendant) ⁵ [other than those liable to be taxed under item 5(a) (i)] ⁵ for every passenger	⁴ [2500-00] ⁴ ²
⁹ [(iii)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers but not more than 20 passengers (excluding driver and conductor/attendant) and comply with Rule 151(2) of the Karnataka Motor Vehicles Rules,1989, for every passenger.	900.00] ⁹
(b)	Motor vehicles plying for hire or reward constructed or adapted to carry more than 12 passengers (excluding driver and conductor/ attendant) and complying 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	⁷ [⁶ [1500.00] ⁶] ⁷

]¹

1. Item (5) substituted by Act 8 of 1997 w.e.f. 1.4.1997.
2. Sub-item (a) substituted by Act 9 of 2003 w.e.f. 1.4.2003.
3. Deemed always to have been omitted by Act 8 of 2007 w.e.f. 1.1.1958.
4. Substituted by Act 8 of 2007 w.e.f. 1.4.2007.
5. Deemed always to have been Substituted by Act 8 of 2007 w.e.f. 1.1.1958.
6. Substituted by Act 8 of 2007 w.e.f. 1.4.2007 and again substituted by Act 7 of 2010 w.e.f.1.4.2010.
7. Substituted by Act 8 of 2016 w.e.f. 1.4.2016.
8. Substituted by Act 3 of 2020 w.e.f. 1.4.2020.
9. Inserted by Act 3 of 2020 w.e.f. 1.4.2020.

¹[6. ²[(a)]² Motor vehicles (Luxury buses), plying for hire or reward, constructed or adapted to carry more than twelve passengers (excluding driver and conductor/ attendant) and complying 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 hire or reward permitted to carry more than twelve passengers (excluding Driver and Conductor or Attendant)

For every passenger ⁴[³[3500.00]¹]³⁴

1. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.
2. Renumbered by Act 12 of 2005 w.e.f. 1.4.2005.
3. Substituted by Act 4 of 2002 & again substituted by Act 9 of 2003 w.e.f. 1.4.2003. and again substituted by Act 8 of 2007 w.e.f. 1.4.2007 and again substituted by Act 07 of 2010 w.e.f.1.4.2010.
4. Substituted by Act 8 of 2016 w.e.f. 1.4.2016.

² [¹ [(b)	Motor vehicles (Sleeper Coaches) plying for hire or reward and constructed or adopted to carry passengers (excluding driver and conductor/attendant) and comply with Rule 125(c) with AIS 119 standards of the Central Motor Vehicles Rules,1989, granted permits under section 88 (9) of the Motor Vehicles Act 1988, for every sleeper.	4000.00] ¹] ²
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Rs.1500-00

1. Omitted by Act 8 of 2007 w.e.f 1.4.2007.
2. Substituted by Act 3 of 2020 w.e.f. 01.04 .2020

¹[7 (a) Campers van used for hire or reward based on floor area for every square meter 4700.00

(b) Motor vehicles registered as sleeper coaches and permitted to carry more than 12 passengers (excluding the driver and conductor or attendant) for every sleeper which the vehicle is permitted to carry - 3000.00]¹

1. Item 7 substituted by Act 8 of 2007 w.e.f. 1.4.2007.

²[8. *Omni buses and private service vehicles:—*

(a) ¹[x x x]¹

1. Omitted by Act 8 of 1997 w.e.f. 1.4.1997.

¹[(b) Having floor area exceeding 5 square metres, but not exceeding 6 square metres, for every square metre ¹[800.00]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

(c) Having floor area exceeding 6 square metres but not exceeding 9 square metres, for every square metre ¹[850.00]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

(d) Having floor area exceeding 9 square metres but not exceeding 12 square



metres, for every square metre ¹[950.00]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

(e) Having floor area exceeding 12 square metres, for every square metre ²[1100.00]²¹

1. Clause (b) to clause (e) Substituted by Act 6 of 2000 w.e.f. 1.4.2000.

2. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

(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 ²[¹[100.00]¹]²

(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 ²[¹[200.00]¹]²

(iii) Owned by the Driving Training Schools, and exclusively used for Driving Training, for every square metre of floor area. ⁴[200.00]⁴

(iv) Omni buses owned by religious or charitable institutions for imparting moral, spiritual education or used for charitable purpose, and registered and recognised as such by Endowment Commissioner or Charity Commissioner or approved by the Government of Karnataka, for every square metre of floor area. 150.00]²

1. Substituted by Act 31 of 2023 w.e.f. 28.07.2023..

2. Substituted by Act 34 of 2023 w.e.f. 01.01.2024..

¹[8A.Omini Buses and Private Service Vehicles held under lease agreement with industrial undertakings or companies for the purposes 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 metres, for every square metre. 1650-00

(b) Having floor area exceeding 6 square metres but not exceeding 9 square metres, for every square metre 1800-00

(c) Having floor area exceeding 9 square metres but not exceeding 12 square metres, for every square metre 1950-00

(d) Having floor area exceeding 12 square metres, for every square metre 2250-00]¹

1. Substituted by Act 25 of 2018 w.e.f. 01.08.2018.



¹ [9. Ambulance or Hearse van used for hire or reward	250.00] ¹
1. Inserted by Act 12 of 1983 w.e.f. 1.4.1993	
10. 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 solely and weighing together with the largest number of trailers proposed to be drawn in weight laden,-	
(a) Not exceeding 3000 kgs.	195.00
(b) Exceeding 3000 kgs. but not exceeding 5000 kgs.	360.00
(c) Exceeding 5000 kgs. but not exceeding 7000 kgs.	780.00
(d) Exceeding 7000 kgs. but not exceeding 9000 kgs.	1365.00
(e) Exceeding 9000 kgs. but not exceeding 12000 kgs.	1625.00
¹ [(f) Exceeding 12,000 kgs. but not exceeding 15,000 kgs.	1,785.00
(g) Exceeding 15,000 kgs.	² [2300.00
	plus Rs. 75 for every 250 kgs. or part thereof in excess of 15,000 kgs.] ² ¹
1. Substituted by Act 12 of 1990 w.e.f. 1.4.1990.	
2. Substituted by Act 7 of 1992 w.e.f. 1.4.1992 and Substituted by Act 4 of 2002 w.e.f. 1.4.2002 and again Substituted by Act 12 of 2005 w.e.f. 1.4.2005.and again substituted by Act 8 of 2007 w.e.f. 1.4.2007.	
3. Inserted by Act 6 of 2006 w.e.f. 1.4.2006.	
11. ¹ [XXX] ¹	
1. Omitted by Act 7 of 2010 w.e.f. 1.4.2010.	
12. Fire Engines, Fire tenders and road water sprinklers in weight laden,—	
¹ [(1) For every 1000 Kgs. or part thereof	100.00] ¹
1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.	
¹ [(2) For every 1000 Kgs. or part thereof	30.00] ¹
1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.	
¹ [13. Motor vehicles mounted with Drilling Rigs or mounted with Air Compressor with drilling rig unit.	² [3000.00] ² ¹
1. Substituted by Act 12 of 1993 w.e.f. 1.4.1993.	
2. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.	
¹ [14 (1) (xxx)] ¹	
1. Sub-item (1) Omitted by Act 4 of 2002 w.e.f. 1.4.2002.	
(2) Motor Cars including Jeeps owned by Central Government Employees or	



defence personnel. ¹[or employees of public sector undertakings owned by Government of India including nationalised banks]^{1 3}[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]³ ²[500.00]²

1. Inserted by Act 6 of 2006 w.e.f. 1.4.2006.
2. Substituted by Act 7 of 2010 w.e.f.1.4.2010.
3. Inserted by Act 37 of 2011 w.e.f. 29.12.2011.

¹[[15.(xxx)]]¹

1. Omitted by Act 4 of 2002 w.e.f. 1.4.2002.

15A. Imported cars of the year 1981 and later models manufactured or assembled outside India and owned by the persons other than companies, in weight unladen,—

(a) Not exceeding 1500 kgs.	1000.00
(b) Exceeding 1500 kgs. but not exceeding 2000 kgs.	1060.00
(c) Exceeding 2000 kgs. but not exceeding 3000 kgs.	1220.00
(d) Exceeding 3000 kgs. but not exceeding 4000 kgs.	1420.00
(e) Exceeding 4000 kgs. but not exceeding 5000 kgs.	1620.00
(f) Exceeding 5000 kgs.	1820.00
(c) Additional Tax Payable in respect of such vehicles used for drawing trailers	50.00] ¹

1. Items 15 and 15A Substituted by Act 12 of 1990 w.e.f. 1.4.1990.

¹16. ²[(i)] ³[x x x]³ ⁴[Campers van not used for hire or reward and motor vehicles other than those liable to tax under the foregoing provisions of the schedule, in weight unladen,—]⁴

(a) Not exceeding 1500 kgs.	150.00
(b) Exceeding 1500 kgs. but not exceeding 2000 kgs.	175.00
(c) Exceeding 2000 kgs. but not exceeding 3000 kgs.	275.00
(d) Exceeding 3000 kgs. but not exceeding 4000 kgs.	375.00
(e) Exceeding 4000 kgs. but not exceeding 5000 kgs.	575.00
(f) Exceeding 5000 kgs. but not	



exceeding 6000 kgs.	875.00
(g) Exceeding 6000 kgs. but not exceeding 7000 kgs.	975.00
(h) Exceeding 7000 kgs.	1075.00] ²
(ii) Additional tax payable in respect of such vehicle other than Camper Van used for drawing trailers —	
(a) for each trailer not exceeding 1000 kgs.	30.00
(b) for each trailer exceeding 1000 kgs.	40.00
(iii) Additional tax payable in respect of such vehicles used for drawing campers trailers —	
(a) For each trailer not exceeding 1000 kgs.	100.00
(b) For each trailer exceeding 1000 kgs. but not exceeding 2000 kgs.	200.00
(c) For each trailer exceeding 2000 kgs. but not exceeding 3000 kgs.	300.00
(d) For each trailer exceeding 3000 kgs. but not exceeding 4000 kgs.	400.00
(e) For each trailer exceeding 4000 kgs. but not exceeding 5000 kgs.	500.00
(f) For each trailer exceeding 5000 kgs. but not exceeding 6000 kgs.	600.00
(g) Exceeding 6000 kgs.	700.00] ¹

1. Substituted by Act 10 of 1991 w.e.f. 1.4.1991.
2. Substituted by Act 20 of 1994 w.e.f. 1.4.1994.
3. Omitted by Act 7 of 1995 w.e.f. 1.4.1995.
4. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.

²[¹[Part A1
(See Section 3 (1))
Lifetime Tax for Two Wheelers

Sl. No.	Class of vehicles	Motor cycles which cost does not exceeds Rs. 50,000/-	Motor cycles cost of which exceeds Rs.50,000/- but does not exceeds Rs. 1,00,000/-	Motor cycles cost which exceeds Rs. 1,00,000/-	Motor Cycles run on Electricity
1	2	3	4	5	6
A	At the time of Registration of New Vehicles	10 percent of cost of the Vehicle	12 percent of the cost of the Vehicle	18 percent of the cost of the Vehicle	4 per cent of cost of the vehicle



Sl. No.	Class of vehicles	Motor cycles which cost does not exceeds Rs. 50,000/-	Motor cycles cost of which exceeds Rs.50,000/- but does not exceeds Rs. 1,00,000/-	Motor cycles cost which exceeds Rs. 1,00,000/-	Motor Cycles run on Electricity
1	2	3	4	5	6
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
1	Not more than 2 years	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%



Notes:

1. In respect of vehicles for which lifetime tax was due prior to the 1st day of April 2017, 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, ³[xxx]³, surcharge or cess, ⁴[Goods and Services Tax]⁴ etc., as payable in the State of Karnataka⁵[whichever is higher]⁵; 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.”¹²

1. Substituted by Act 7 of 2010 w.e.f. 1.4.2010.
2. Substituted by Act 16 of 2017 w.e.f. 01.04.2017
3. Omitted by Act 3 of 2020 w.e.f 01.04.2020
4. Substituted by Act 3 of 2020 w.e.f 01.04.2020
5. Inserted by Act 3 of 2020 w.e.f 01.04.2020

¹[PART—A2]¹

[See Section 3(1)]

Item No.	Class of Vehicles	Power		
		Tractors	Trailers	Tiller Trailers
1	2	3	4	5
		Rs. Ps.	Rs. Ps.	Rs. Ps.
Tractors, Trailers and Power tiller trailers specified in the second proviso to sub-section (1) of section 3.				
(A)	At the time of registration of new vehicles.	1,500.00	500.00	500.00
(B)	If the vehicle is already registered and its age from the month of registration is:—			
1.	Not more than two years.	1,400.00	470.00	470.00
2.	More than two years but not more than 3 years.	1,300.00	440.00	440.00
3.	More than 3 years but not more than 4 years.	1,200.00	410.00	410.00



4. More than 4 years but not more than 5 years.	1,100.00	380.00	380.00
5. More than 5 years but not more than 6 years.	1,000.00	350.00	350.00
6. More than 6 years but not more than 7 years.	900.00	320.00	320.00
7. More than 7 years but not more than 8 years.	800.00	290.00	290.00
8. More than 8 years but not more than 9 years.	700.00	260.00	260.00
9. More than 9 years but not more than 10 years.	600.00	230.00	230.00
10. More than 10 years but not more than 11 years.	500.00	200.00	200.00
11. More than 11 years but not more than 12 years.	400.00	170.00	170.00
12. More than 12 years but not more than 13 years.	300.00	140.00	140.00
13. More than 13 years but not more than 14 years.	300.00	110.00	110.00
14. More than 14 years but not more than 15 years.	300.00	80.00	80.00
15. More than 15 years.	300.00	50.00	50.00

Note:— In respect of vehicles for which the tax due prior to the First day of April, 1990 but has not been paid, such tax shall be collected at the rates existing prior to the First day of April, 1990.

1. Substituted by Act 7 of 1995 w.e.f. 1.4.1995.

¹[**PART—A3**]²

[See Section 3(1)]

Item No.	Class of Vehicles	Life time tax
1.	Vintage Car ³ [x x x] ³	500.00
2.	Classic Car ³ [x x x] ³	1000.00] ¹

1. Inserted by Act 10 of 1991 w.e.f. 1.4.1991.

2. Substituted by Act 7 of 1995 w.e.f. 1.4.1995.

3. Omitted by Act 12 of 1993 w.e.f. 1.4.1993.

¹[**PART-A4**

²[Lifetime tax for three wheeler Auto rickshaw carrying passengers (3+1) and goods carrier having Gross Vehicle Weight not exceeding 1500 Kgs. either used for hire or reward or not.]²

Item No.	Class of Vehicle	Rate of Tax in rupees
1	2	3
A	At the time of registration of new vehicle	2500-00



B	If the vehicle is already registered and its age from the month of registration is;	
	(i) Not more than 2 years	2400-00
	(ii) more than 2 years but not more than 3 years	2300-00
	(iii) more than 3 years but not more than 4 years	2200-00
	(iv) more than 4 years but not more than 5 years	2100-00
	(v) more than 5 years but not more than 6 years	2000-00
	(vi) more than 6 years but not more than 7 years	1900-00
	(vii) more than 7 years but not more than 8 years	1800-00
	(viii) more than 8 years but not more than 9 years	1700-00
	(ix) more than 9 years but not more than 10 years	1600-00
	(x) more than 10 years] ¹	1500-00"

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

2. Substituted by Act 12 of 2005 w.e.f. 1.4.2005.

6-5-4-3-2-1
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 exceeds 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 exceeds Rs.10Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.10 Lakhs but does not exceeds Rs.20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles run on Electricity having cost of the vehicle which exceeds Rs.25 Lakhs
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	10% 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%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%	75%



5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%
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%

1 2 3 4 5 6

1. Substituted by Act 7 of 2010 w.e.f. 1.4.2010.
2. Omitted by Act 3 of 2020 w.e.f. 01.04.2020
3. Substituted by Act 3 of 2020 w.e.f. 01.04.2020
4. Inserted by Act 3 of 2020 w.e.f. 01.04.2020
5. Substituted by Act 34 of 2023 w.e.f. 01.01.2024
6. Substituted by Act 12 of 2024 w.e.f. 07.03.2024

PART A6

(See Section 3(1))

Life time tax for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 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.	Goods vehicle having gross vehicle weight exceeding 2000Kgs. and not exceeding 3000Kgs.	Goods vehicles having gross vehicle weight exceeding 3,000Kgs. and not exceeding 5,500Kgs.	Goods vehicles having gross vehicle weight exceeding 5,500Kgs. and not exceeding 7,500Kgs.	Goods vehicles having gross vehicle weight exceeding 7,500Kgs. and not exceeding 9,500Kgs.	Goods vehicles having gross vehicle weight exceeding 9,500Kgs. and not exceeding 12,000Kgs.
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1	2	3	4	5	6	7	8
A	At the time of Registration of New Vehicle	20,000	30,000	40,000	60,000	80,000	1,00,000
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	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%	25%	25%

1113

1. Substituted by Act 7 of 2010 w.e.f. 1.4.2010.



2. Substituted by Act 31 of 2023 w.e.f. 28.07.2023.

3. Substituted by Act 34 of 2023 w.e.f. 01.01.2024

⁷[Part A7

See Section 3(1)

Lifetime Tax for Construction Equipment Vehicles (As defined under clause (cab) of rule 2 of the Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor and Generators

SI No	Class of vehicles	Percentage of Tax Levied on Construction Equipment Vehicles
A	At the time of Registration of New Vehicles	8 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, ³[xxx]³, surcharge or cess, ⁴[Goods and Services Tax]⁴ etc., as payable in the State of Karnataka ⁵[whichever is higher]⁵; 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 su-ch 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.]¹

1. Inserted by Act 7 of 2010 w.e.f. 1.4.2010.
2. Deemed to have been substituted by Act 38 of 2010 w.e.f.1.4.2010.
3. Omitted by Act 3 of 2020 w.e.f. 01.04.2020
4. Substituted by Act 3 of 2020 w.e.f. 01.04.2020
5. Inserted by Act 3 of 2020 w.e.f. 01.04.2020
6. Substituted by Act 12 of 2024 w.e.f. 07.03.2024
7. Substituted by Act 24. of 2025 w.e.f. 01.05.2025

PART A8

(See section 3(1))

Life time Tax for Motor Cabs 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).

Sl No	Class of vehicles	Cost of the vehicle which does not exceeds Rs. 10 Lakhs	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceeding Rs. 15 Lakhs
A	At the time of Registration of New Vehicles	5 % of the cost of the vehicle	9% 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
1	Not more than 2 years	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%



14	More than 14 Years but not more than 15 Years	29%	29%
15	More than 15 years	25%	25%

1]2]3]4]5]6]7]8]9

1. Inserted by Act 14 of 2012 w.e.f. 1.4.2012.
2. Substituted by Act 29 of 2012 w.e.f. 1.4.2012.
3. Inserted by Act 18 of 2014 w.e.f. 1.3.2014.
4. Omitted by Act 3 of 2020 w.e.f. 01.04.2020
5. Substituted by Act 3 of 2020 w.e.f. 01.04.2020
6. Inserted by Act 3 of 2020 w.e.f. 01.04.2020.
7. Substituted by Act 31 of 2023 w.e.f. 28.07.2023.
8. Substituted by Act 34 of 2023 w.e.f. 01.01.2024.
9. Substituted by Act 24. of 2025 w.e.f. 01.05.2025

1[Part A9

{See Section 3 (1)}

Lifetime tax for Combine Harvester Vehicle (As defined under rule 2 clause (cb) of the Central Motor Vehicle rules, 1989)

SI No (1)	Class of Vehicle (2)	Combine Harvester Vehicle used for Sugar Cane Harvesting only With effect from the date of publication of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2020 (3)	Subject to column (3) Combine Harvester Vehicle including Sugar Cane Harvester With effect from 1 st April 2015 (4)
A	At the time of Registration of New Vehicles	3 percent of the cost of the vehicle	6 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 serial number A	Percentage of the Life Time Tax Levied under serial number A
1	Not more than 2 years	93%	93%
2	More than 2 years but not more than 3 years	87%	87%
3	More than 3 years but not more than 4 years	81%	81%
4	More than 4 years but not more than 5 years	75%	75%
5	More than 5 years but not more than 6 years	69%	69%
6	More than 6 years but not more than 7 years	64%	64%
7	More than 7 years but not more	59%	59%



	than 8 years		
8	More than 8 years but not more than 9 years	54%	54%
9	More than 9 years but not more than 10 years	49%	49%
10	More than 10 years but not more than 11 years	45%	45%
11	More than 11 years but not more than 12 years	41%	41%
12	More than 12 years but not more than 13 years	37%	37%
13	More than 13 years but not more than 14 years	33%	33%
14	More than 14 years but not more than 15 years	29%	29%
15	More than 15 years	25%	25%

Notes :

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, surcharge or cess, Goods and Services Tax etc., as payable in the State of Karnataka whichever is higher; 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 there upon including additional duty/penalty levied if any, by the Customs Department or any other Department.]¹

1. Deemed to have been inserted by Act 09 of 2021 w.e.f.01.04.2015 except column (3) of part A9 of the schedule which shall come into force w.e.f. 23.02.2021.

PART 'B'

[See Section 3 (2)]

Item No.	Class of Vehicles	For period not exceeding 7 days at a time	For period exceeding 7 days but not exceeding 31 days
		3	4
1	2	Rs. Ps.	Rs. Ps.



1. Motor Cycles (including Motor Scooters and cycles with attachment for propelling the same by mechanical powers) not exceeding 400 kgs. in weight unladen.		
(a) Bicycles not exceeding 50 c.c.if not used for drawing a trailer or side Car.	5.00	10.00
(b) Bicycles exceeding 50 c.c. but not exceeding 300 c.c.if not used for drawing a trailer or side car.	7.00	15.00
(c) Bicycles not exceeding 300 c.c. used for drawing a trailer or side car and Bicycles exceeding 300 c.c. whether used for drawing a trailer or side car or not	10.00	15.00
(d) Tricycles including Autorickshaws not used for transportation of goods or passengers for hire or reward	15.00	25.00
2. Invalid Carriages	3.00	5.00

¹[3 (1) Goods vehicles including mobile canteen, mobile library van, mobile workshop, mobile clinic, X-ray van, cash van, (1) in weight laden,-

(a) Not exceeding 3000 kgs.	- 100-00	300-00
(b) Exceeding 3000 kgs but not exceeding 5500 kgs.	- 200-00	600-00
(c) Exceeding 5500 kgs. but not exceeding 12000 kgs.	- 300-00	900-00
(d) Exceeding 12000 kgs. but not exceeding 15000 kgs.	- 450-00	1400-00
(e) Exceeding 15000 kgs.	- 460-00	1380-00
	plus 75-00	plus 160-00
	for every 250 kgs. or part thereof in excess of 15000 kgs.	for every 250 kgs. or part thereof in excess of 15000 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 1000 kgs. or part thereof - Rs. 25-00 75-00
 Provided two or more goods vehicles shall not be chargeable under this item in respect of the same trailer.]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002

¹[3A Multi-axled goods vehicles other than articulated vehicles for which tax is



levied under item 10, having weight laden exceeding 15000 kgs.

²[360.00]²
plus Rs. 25.00
for every 250
kgs. or part
thereof in
excess of
15000 kgs.

²[950.00]²
plus Rs. 75.00
for every 250
kgs. or part
thereof in
excess of
15000 kgs.]¹

1. Inserted by Act 12 of 1993 w.e.f. 1.4.1993.
2. Substituted by Act 4 of 2002 w.e.f. 1.4.2002

4. Motor vehicles other than those mentioned in item 5, 6, 7, 8 and 9 plying for hire and used for transport

of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1939.

¹[(1) Vehicles permitted to carry (excluding driver),—

¹[(a) Not more than five Passengers for every passenger 10.00 30.00]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002

¹[(b) xxx]¹

1. Omitted by Act 4 of 2002 w.e.f. 1.4.2002

¹[(c) xxx]¹

1. Omitted by Act 4 of 2002 w.e.f. 1.4.2002

(d) Not more than six passengers (Motor Cabs). for every passenger. ¹[75.00]¹ ¹[150.00]¹

1. Substituted by Act 6 of 2000 w.e.f. 1.4.2000.

(e) More than six passengers but not more than twelve passengers (Maxi cabs), for every passenger ²[75.00]² ²[150.00]²¹

1. Substituted by Act 12 of 1993 w.e.f. 1.4.1993.
2. Substituted by Act 6 of 2000 w.e.f. 1.4.2000.

¹[(2) vehicles permitted to carry more than 12 passengers (other than Driver and Conductor),—

(a) for every seated passenger which the vehicle is permitted to carry 100.00 200.00

(b) for every standing passenger, which the vehicle is permitted to carry 20.00 50.00]¹

1. Substituted by Act 12 of 1993 w.e.f. 1.4.1993.

(3) ¹[x x x]¹

1. Omitted by Act 12 of 1993 w.e.f. 1.4.1993.



¹[5. ³[Motor Vehicles [contract carriages including Motor Vehicles covered with permits issued under section 88(8) of the Motor Vehicles Act, 1988] plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding driver and conductor / attendant) and complying with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989 for every passenger.] ³ ²[300.00]² ²[450.00]²¹

1. Substituted by Act 7 of 1995 w.e.f.1.4.1995
2. Substituted by Act 8 of 2007 w.e.f.1.4.2007.
3. Substituted by Act 7 of 2008 w.e.f.1.8.2008.

¹[6. ²[Motor vehicles [contract carriages including Motor Vehicles covered with permits issued under section 88(8) of the Motor Vehicles Act 1988] 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, for every passenger.]² ³[600.00]³ ³[1500.00]³

1. Substituted by Act 7 of 1995 w.e.f.1.4.1995.
2. Substituted by Act 7 of 2008 w.e.f. 1.8.2008.
3. Substituted by Act 8 of 2007 w.e.f.1.4.2007.

¹[7. Campers Van/ Sleeper Coach used for hire or reward based on floor area, for every squaremeter. ²[700.00]² ²[1400.00]²¹

1. Substituted by Act 7 of 1992 w.e.f. 1.4.1992 and again Substituted by Act 7 of 2001 w.e.f. 1.4.2004.
2. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[8. Omni Buses, Private Service Vehicles,-

(1) other than those owned by Educational Institutions, vehicles permitted to carry,-

(a) upto 12 persons		
for every person	75-00	100-00
(b) exceeding 12 persons		
for every person	100-00	200-00
(2) owned by Educational Institutions,-		
for every person	10-00	30-00"



1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[9. Ambulance or Hearse van used
for hire or reward. 15.00 25.00]¹

1. Inserted by Act 12 of 1993 w.e.f. 1.4.1993.

10. 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 solely and weighing together with the largest number of trailers proposed to be drawn in weight laden,—

¹ [(a) Not exceeding 7500 kgs.	150-00	400-00
(b) exceeding 7500 kgs. but not exceeding 15000 kgs.	300-00	900-00
(c) Exceeding 15000 kgs.	300-00	900-00
	+ Rs.40/- for every 250 Kgs or part in excess of 15000 Kgs	+ Rs. 80/- for every 250 Kgs part thereof in excess of 15000 Kgs] ¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[11. Tractors, Trailers and Power tiller trailers specified in the second proviso to sub-section (1) of section 3. 15.00 30.00]¹

1. Substituted by Act 12 of 1990 w.e.f. 1.4.1990.

¹[12. Fire engines, fire tenders and road water sprinklers in weight laden,-
(1) for every 1000 kgs. or part thereof 10-00 30-00
(2) Additional tax payable in respect of such vehicles used for drawing trailers including fire engines, trailers pumps for each trailer with weight laden:
for every 1000 kgs.
or part thereof 5-00 20-00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailers.]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[13. Motor vehicles mounted with drilling rigs or mounted with Air Compressor with drilling rig unit. ²[500.00]² ²[1000.00]²]¹

1. Substituted by Act 12 of 1993 w.e.f. 1.4.1993.



2. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.

¹[14. xxx]¹

1. Omitted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[15.xxx]¹

1. Omitted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[15A.xxx]¹

1. Omitted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[16. Motor cars including imported cars whether owned by companies or not, 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,-

(a) for every 1000 kgs. or part thereof 75-00 200-00

(b) Additional tax payable in respect of such vehicles used for drawing trailers,-

for every 1000 kgs. or part thereof 10-00 300]¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[17. ²[Motor-Vehicles Registered as Cranes, Mobile Cranes, Tower Wagons”, Tree Trimming Vehicles, Fork Lifts, Vehicles-fitted with Air Compressor or Generator, for every 1000 kgs. or part thereof in weight unladen.]²

25.00 50.00]¹

1. Inserted by Act 12 of 1993 w.e.f. 1.4.1993.

2. Substituted by Act 7 of 2001 w.e.f. 1.4.2001.

¹[PART-‘C’

REFUND TABLE

[See Section 7(3)]

Item No.	Scale of Refund	Vehicles		
		Vehicles not exceeding 75 CC	Vehicles exceeding 75 CC but not exceeding 300 CC	Vehicles exceeding 300 CC or Motor Cycle attached with a side car or Trailer
1	2	3	4	5
A. If after the Registration removal of vehicle or cancellation of Registration of vehicle takes place:—				
(1)	Within a year	1055.00	2400.00	3360.00
(2)	After 1 year but within 2 years	1010.00	2300.00	3220.00
(3)	After 2 years but within			



3 years	965.00	2200.00	3080.00
(4) After 3 years but within 4 years	920.00	2100.00	2940.00
(5) After 4 years but within 5 years	875.00	2000.00	2800.00
(6) After 5 years but within 6 years	830.00	1900.00	2660.00
(7) After 6 years but within 7 years	785.00	1800.00	2520.00
(8) After 7 years but within 8 years	740.00	1700.00	2380.00
(9) After 8 years but within 9 years	695.00	1600.00	2240.00
(10) After 9 years but within 10 years	650.00	1500.00	2100.00
(11) After 10 years but within 11 years	605.00	1400.00	1960.00
(12) After 11 years but within 12 years	560.00	1300.00	1820.00
(13) After 12 years but within 13 years	515.00	1200.00	1680.00
(14) After 13 years but within 14 years	470.00	1100.00	1540.00
(15) After 14 years but within 15 years	425.00	1000.00	1400.00
(16) After 15 years	Nil	Nil	Nil

Note:— In case where the lifetime tax has been paid under part A1 existed prior to the 1st day of April 1997 the refund of tax shall be under the refund table as in force prior to the first day of April 1997.]¹

1. Substituted by Act 7 of 1995 w.e.f. 1.4.1995 & again substituted by Act 8 of 1997 w.e.f. 1.4.1997.

**¹[PART CC
[See Section 7(3)]**

Refund table for two-wheelers irrespective of the cost of the vehicles in respect of which Lifetime tax is paid on or after 01-04-2007

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life time tax paid to be refunded.
(1)	(2)	(3)
1.	Within a year	93%
2.	After 1 year but within 2 years	87%
3.	After 2 years but within 3 years	81%
4.	After 3 years but within 4 years	75%



Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life time tax paid to be refunded.
5.	After 4 years but within 5 years	69%
6.	After 5 years but within 6 years	64%
7.	After 6 years but within 7 years	59%
8.	After 7 years but within 8 years	54%
9.	After 8 years but within 9 years	49%
10.	After 9 years but within 10 years	45%
11.	After 10 years but within 11 years	41%
12.	After 11 years but within 12 years	37%
13.	After 12 years but within 13 years	33%
14.	After 13 years but within 14 years	29%
15.	After 14 years but within 15 years	25%
16.	After 15 years	Nil

Note :

In cases where the Lifetime tax has been paid under Part A1 as in force prior to the First day of April, 2007 the refund of tax shall be as provided under the refund tables as in force prior to the First day of April, 2007.]¹

1. Substituted by Act 8 of 2007 w.e.f. 1.4.2007.



¹[PART-C1]¹
REFUND TABLE
 [See Section 7(3)]

<i>Item</i>				<i>Power</i>
<i>No.</i>	<i>Scale of Refund</i>	<i>Tractors</i>	<i>Trailers</i>	<i>Tiller Trailers</i>
1	2	3	4	5
If after the registration, removal of Vehicles or Cancellation of registration of vehicles takes place:—				
1.	Within a year.	1400.00	470.00	470.00
2.	After 1 year but within 2 years.	1300.00	440.00	440.00
3.	After 2 years but within 3 years.	1200.00	410.00	410.00
4.	After 3 years but within 4 years.	1100.00	380.00	380.00
5.	After 4 years but within 5 years.	1000.00	350.00	350.00
6.	After 5 years but within 6 years.	900.00	320.00	320.00
7.	After 6 years but within 7 years.	800.00	290.00	290.00
8.	After 7 years but within 8 years.	700.00	260.00	260.00
9.	After 8 years but within 9 years.	600.00	230.00	230.00
10.	After 9 years but within 10 years.	500.00	200.00	200.00
11.	After 10 years but within 11 years.	400.00	170.00	170.00
12.	After 11 years but within 12 years.	300.00	140.00	140.00
13.	After 12 years but within 13 years.	200.00	110.00	110.00
14.	After 13 years but within 14 years.	Nil	80.00	80.00
15.	After 14 years but within 15 years.	Nil	50.00	50.00
16.	After 15 years.	Nil	Nil	Nil] ²

1. Substituted by Act 7 of 1995 w.e.f. 1.4.1995.

2. Substituted by Act 8 of 1997 w.e.f. 1.4.1997.



**¹[PART C2
Refund table for three wheelers including
Autorickshaws carrying passenger or goods
Not exceeding 1500 kgs. In weight laden either
Used for hire or reward or not.
(see section 7(3)).**

Sl.No.	Scale of refund	Amount of refund in rupees
(1)	(2)	(3)
	If after the registration, removal of vehicles or cancellation of registration of vehicles takes place;	
(i)	Within 2 years	2400.00
(ii)	After 2 years but within 3 years	2300.00
(iii)	After 3 years but within 4 years	2200.00
(iv)	After 4 years but within 5 years	2100.00
(v)	After 5 years but within 6 years	2000.00
(vi)	After 6 years but within 7 years	1900.00
(vii)	After 7 years but within 8 years	1800.00
(viii)	After 8 years but within 9 years	1700.00
(ix)	After 9 years but within 10 years	1600.00
(x)	After 10 years	NIL ¹

1. Substituted by Act 4 of 2002 w.e.f. 1.4.2002.

¹[PART C3

[See Section 7(3)]

Refund Table for Motor Cars, Jeeps, Omnibuses and Private Service Vehicles ²[in respect of which life time tax is paid from 1.4.2000 to 31.3.2003.]²

Item No.	Class of Vehicles	Motor Cars & Jeeps Not Exceeding 800 CC	Motor Cars & Jeeps Exceeding 800 CC but Not Exceeding 1500 CC	Motor Cars & Jeeps Exceeding 1500 CC & Above or Attached with Trailer	Motor Cars & Jeeps Exceeding Cost of which Exceeds More than Rs.6 lakhs	Omnibuses Private Service Vehicles having Floor Area upto 4 Sq.Mtrs	Omnibuses and private service vehicles having floor area exceeding 4 Sq. Mtrs but not exceeding 5 Sq. Mtrs
1	2	3	4	5	6	7	8

If after the registration, removal of vehicles or cancellation of registration of vehicles takes place:

(i)	Within a year	11280.00	16920.00	22560.00	42300.00	28200.00	33850.00
(ii)	After 1 year but within 2 years	10560.00	15840.00	21120.00	39600.00	26400.00	31700.00
(iii)	After 2 years but within 3 years	9840.00	14760.00	19680.00	36900.00	24600.00	29550.00
(iv)	After 3 years but within 4 years	9120.00	13680.00	18240.00	34200.00	22800.00	27400.00
(v)	After 4 years but within 5 years	8400.00	12600.00	16800.00	31500.00	21000.00	25250.00



(vi) After 5 years but within 6 years	7680.00	11520.00	15360.00	28800.00	19200.00	23100.00
(vii) After 6 years but within 7 years	6960.00	10440.00	13920.00	26100.00	17400.00	20950.00
(viii) After 7 years but within 8 years	6240.00	9360.00	12480.00	23400.00	15600.00	18800.00
(ix) After 8 years but within 9 years	5520.00	8280.00	11040.00	20700.00	13800.00	16650.00
(x) After 9 years but within 10 years	4800.00	7200.00	9600.00	18000.00	12000.00	14500.00
(xi) After 10 years but within 11 years	4080.00	6120.00	8160.00	15300.00	10200.00	12350.00
(xii) After 11 years but within 12 years	3360.00	5040.00	6720.00	12600.00	8400.00	10200.00
(xiii) After 12 years but within 13 years	2640.00	3960.00	5280.00	9900.00	6600.00	8050.00
(xiv) After 13 years but within 14 years	1920.00	2880.00	3840.00	7200.00	4800.00	5900.00
(xv) After 14 years but within 15 years	1200.00	1800.00	2400.00	4500.00	3000.00	3750.00
(xvi) After 15 years	Nil	Nil	Nil	Nil	Nil"	Nil

Note:— In case where the life time tax has been paid under part A5 existed prior to the First day of April 2000, the refund of tax shall be under the refund table as in force prior to the first day of April 2000.]¹

1. Substituted by Act 6 of 2000 w.e.f. 1.4.2000.

3. Inserted by Act 9 of 2003 w.e.f. 1.4.2003.

¹[PART C4

[See Section 7(3)]

Refund table for Motor Cars, jeeps, Omni Buses and Private Service Vehicles having floor area upto 5 Sq.Mtrs irrespective of the cost of the vehicles in respect of which Lifetime tax is paid on or after 01-04-2007

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life time tax paid to be refunded.
(1)	(2)	(3)
1.	Within a year	93%
2.	After 1 year but within 2 years	87%
3.	After 2 years but within 3 years	81%
4.	After 3 years but within 4 years	75%
5.	After 4 years but within 5 years	69%
6.	After 5 years but within 6 years	64%
7.	After 6 years but within 7 years	59%



Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle takes place.	Percentage of Life time tax paid to be refunded.
8.	After 7 years but within 8 years	54%
9.	After 8 years but within 9 years	49%
10.	After 9 years but within 10 years	45%
11.	After 10 years but within 11 years	41%
12.	After 11 years but within 12 years	37%
13.	After 12 years but within 13 years	33%
14.	After 13 years but within 14 years	29%
15.	After 14 years but within 15 years	25%
16.	After 15 years	Nil

Note :

In case where the Lifetime tax has been paid under Part A5 prior to the First day of April, 2007 the refund of tax shall be under the refund table as in force prior to the First day of April, 2007.]¹

1. Substituted by Act 8 of 2007 w.e.f. 1.4.2007.

3r21[PART C5

(See Section 7(3))

Refund table for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 Kgs. in respect of which lifetime tax is paid under Part A6

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

1123



1. Substituted by Act 7 of 2010 w.e.f. 1.4.2010.
2. Substituted by Act 31 of 2023 w.e.f. 28.07.2023.
3. Substituted by Act 34 of 2023 w.e.f. 01.01.2024.

¹[PART C6

See Section 7(3)

²[Refund Table for Construction Equipment Vehicles (As defined under clause (cab) of rule 2 of Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor or Generators]²

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

]¹

1. Inserted by Act 7 of 2010 w.e.f. 1.4.2010.

2. Substituted by Act 12 of 2024 w.e.f. 07.03.2024

⁵[⁴[³[²[¹[PART C7

(See section 7(3))

Refund Table for Motor Cab

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%



7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

1]2]3]4]5

1. Inserted by Act 14 of 2012 w.e.f. 01.4.2012.
2. Substituted by Act 29 of 2012 w.e.f. 01.4.2012.
3. Substituted by Act 31 of 2023 w.e.f. 28.07.2023.
4. Substituted by Act 34 of 2023 w.e.f. 01.01.2024.
5. Substituted by Act 24 of 2025 w.e.f. 01.05.2025

**¹[Part C8
{See Section 7 (3)}
Refund Table for Combined Harvester Vehicles**

Sl. No. (1)	If after the Registration removal of vehicle or cancellation of Registration of vehicle taken place. (2)	Percentage of Life Time Tax Paid to be Refunded (3)
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil”

1

1. Deemed to have been inserted by Act 09 of 2021 w.e.f. 01.04.2015



¹[Part – E
(See Section 3 (5))

Tax payable on all motor vehicles including chassis, requiring temporary registration

Item No.	Class of vehicles	For a period not exceeding 30 days
1	2	3
a.	Motor Cycles / three wheeled vehicles	100.00
b.	Light Motor Vehicles, other than three wheeled vehicles	200.00
c.	Medium Passenger Vehicles / Medium Goods Vehicles.	400.00
d.	Heavy Passenger Vehicles / Heavy Goods Vehicles.	600.00
e.	Chassis to which body has not been attached.	500.00
f.	Any other vehicles.	300.00

]

1. Inserted by Act 8 of 2007 w.e.f. 1.4.2007.

* * * *

NOTIFICATION

I

Bangalore, dated 18th December, 1957. [No. HD 146 MVT 57]

In exercise of the powers conferred by sub-section (3) of section 1 of the Mysore Motor Vehicles taxation Act, 1957 (Mysore Act 35 of 1957), the Government of Mysore hereby appoints the first day of January, 1958 as the date on which the said Act shall come into force.

By Order and in the name of the President of India,
(R.J. REBELLO)

Secretary to Government, Home Department.

II

Bangalore, dated 30th November, 1971. [No. HD 92 TMT 71]

S.O. 2002.—In exercise of the powers conferred by sub-section (2) of section 1 of the Mysore Motor Vehicles Taxation (Amendment) Act, 1971 (President's Act No. 16 of 1971), the Government of Mysore hereby appoints the first day of December 1971 as the date on which the said Act shall come into force.

By Order and in the name of the President of India,
(N. LAKSHMANA RAU)

Commissioner for Home Affairs and
Secretary to Government, Home
Department.



III

Bangalore, dated 11th June 1976. [No. HD 40 TMT 76]

S.O. 1588.—In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Motor Vehicles Taxation (Amendment) Act, 1976 (Karnataka Act 38 of 1976), the Government of Karnataka hereby appoint the First day of July 1976, as the date on which the provisions of sections 1, 3, 9, 17, 19 and 21 of the said Act shall come into force.

By Order and in the name
of the Governor of Karnataka,

(K. P. RAMAKRISHNA)
Under Secretary.

IV

Bangalore, dated 24th December 1976. [No. HD 263 TMT 76(1)]

S.O. 3237.—In exercise of the powers conferred by sub-section (2) of section 1 of the Karnataka Motor Vehicles Taxation (Amendment) Act, 1976 (Karnataka Act 38 of 1976), the Government of Karnataka hereby appoints the 1st day of January 1977, as the date on which the provisions of the said Act other than those notified in notification No. S.O. 1588 (HD 40 TMT 76, dated 11th June 1976), shall come into force.

By Order and in the name of the
Governor of Karnataka,

(G. G. PUROHIT)
Deputy Secretary.



KARNATAKA ACT NO 7 OF 2010

(First Published in the Karnataka Gazette Extra-ordinary on the Thirty First day of March, 2010)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2010

(Received the assent of the Governor on the Thirty First day of March, 2010)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty first year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2010.

(2) It shall come into force with effect from the first day of April, 2010.

(Sections 2 to 4 incorporated in the Principal Act)

5. Power to remove difficulty:- If any difficulty arises in giving effect to the provisions of the Principal Act, as amended by this act, the State Government may, by notification in the Official Gazette, make such provisions as may appear to it to be necessary or expedient for removing the said difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

KARNATAKA ACT NO 17 OF 2011

(First Published in the Karnataka Gazette Extra-ordinary on the Twenty First day of March, 2011)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011

(Received the assent of the Governor on the Fifteenth day of March, 2011)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the Sixty-second year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called as the Karnataka Motor Vehicles Taxation (Amendment) Act, 2011.

(2) It shall come into force with effect from the first day of April, 2011.

(Sections 2 to 3 incorporated in the Principal Act)

4. Power to remove difficulty.- If any difficulty arises in giving effect to the provisions of this Amendment Act, the State Government may by notification in the official Gazette, make such provisions as may appear to it to be necessary or expedient for removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Amendment Act.



KARNATAKA ACT NO. 14 OF 2012

(First published in the Karnataka Gazette Extra-ordinary on the thirty-first day of March, 2012)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2012

(Received the assent of the Governor on the thirty-first day of March, 2012)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty third year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2012

(2) It shall come into force with effect from the first day of April, 2012.

(Sections 3 to 4 incorporated in the Principal Act)

5. Power to remove difficulty.- If any difficulty arises in giving effect to the provisions of the Principal Act, as amended by this Act, the State Government may, by notification in the Official Gazette, make such provisions as may appear it to be necessary or expedient for removing the said difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

KARNATAKA ACT NO 29 OF 2012

(First Published in the Karnataka Gazette Extra-ordinary on the Fourth day of August, 2012)

THE KARNATAKA MOTOR VEHICLES TAXATION (SECOND AMENDMENT) ACT, 2012

(Received the assent of the Governor on the Third day of August, 2012)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the sixty-third year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2012

(2) It shall be deemed to have come into force with effect from 1st day of April, 2012.

[Sections 3,4 and Schedule are incorporated in the Principal Act]

5.Savings.- Where in respect of any Motor Cabs the cost of which exceeds Rupees ten lakhs but does not exceed Rupees fifteen lakhs,-

(a) lifetime tax has been paid from 1st day of April, 2012 till the date of publication of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2012 in the official Gazette shall be entitled for refund subject to the payment of quarterly tax.

(b) 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.

(c) lifetime tax was due after 1st day of April, 2012 but has not been paid such tax shall be collected alongwith the penalty.



KARNATAKA ACT NO 30 OF 2013

(First Published in the Karnataka Gazette Extra-ordinary on the eleventh day of March, 2013)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2013

(Received the assent of the Governor on the fifth day of March 2013)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty Fourth Year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2013

(2) It shall come into force with effect from the first day of April, 2013.

[Third proviso of sub-section (3) of Section 4 is omitted in the Principal Act]

2. Amendment of section 4.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) in section 4, in sub-section (3), third proviso shall be omitted.

KARNATAKA ACT NO 18 OF 2014

(First Published in the Karnataka Gazette Extra-ordinary on the Twenty-eighth day of February, 2014)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2014

(Received the assent of the Governor on the Twenty-eighth day of February, 2014)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing;

Be it enacted by the Karnataka State Legislature in the Sixty fifth year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2014.

(2) It shall come into force with effect from the first day of March, 2014.

2. Amendment of section 3.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the principal Act), in section 3, in sub section (1), in the fourth proviso,-

(i) the explanation shall be renumbered as Explanation 1 and after explanation 1 as so renumbered, the following shall be inserted, namely:-



"Explanation-2.- In respect of motor vehicles registered outside the State of Karnataka and which are in the State for a period exceeding thirty days, notwithstanding anything contained in the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), and in any order or direction contained in any judgment or order of any Court, tax shall be levied as specified in Parts A1, A2, A4, A5, A6, A7 and A8 as the case may be"; and

(ii) in clause (d), after the words "the cost of which exceeds rupees fifteen lakhs", the words, figures and brackets "other than those 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)" shall be inserted.

3. Amendment of Schedule.- In schedule to the Principal Act,-

(1) in part A, in item 4,-

(i) in sub-item (1), for clause (b) the following shall be substituted, namely:-

"(b) Motor Cabs other than those 100.00
liable to be taxed in clause (c) for
every passenger"

(ii) after clause(b), the following shall be inserted, namely:-

"(c) Motor cabs registered outside the State 500.00
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
passanger"

(iii) in sub-item (4), in column (2), for the words and brackets "Vehicles permitted to carry six passengers (Motor Cabs and Maxi Cabs)", the words "Maxi Cabs" shall be substituted.

(2) in Part A8, in the heading, after the words "the cost of which exceeds rupees fifteen lakhs", the words, figures and brackets "other than those 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)" shall be inserted.

By Order and in the name of
the Governor of Karnataka,

S.B. GUNJIGAVI

Secretary to Government
Department of Parliamentary
Affairs and Legislation

KARNATAKA ACT NO 08 OF 2016

(First Published in the Karnataka Gazette Extra-ordinary on the Thirty First day of March, 2016)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2016

(Received the assent of the Governor on the Thirty First day of March, 2016)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purposes hereinafter appearing;



Be it enacted by the Karnataka State Legislature in the Sixty seventh year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2016.

(2) It shall come into force with effect from the first day of April, 2016.

In the Schedule in part A, amendments made to entries 4, 5 and 6 are incorporated in the Principal Act.

KARNATAKA ACT NO. 16 OF 2017

(First Published in the Karnataka Gazette Extra-ordinary on the 31st day of March, 2017)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2017

(Received the assent of Governor on the 31st day of March, 2017)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas, it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing: Be it enacted by the Karnataka State Legislature in the Sixty Eighth year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2017. (2) It shall come into force with effect from first day of April 2017.

2. Amendment of Schedule:- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), in the schedule, for Part A1 the following shall be substituted, namely:-

In the Schedule, Part A1 is incorporated in the Principal Act.

KARNATAKA ACT NO. 25 OF 2018

(First Published in the Karnataka Gazette Extra-ordinary on the 19th day of July, 2018)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2018

(Received the assent of Governor on the 18th day of July, 2018)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas, it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the Sixty Ninth year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2018.

(2) It shall come into force with effect from the first day of August, 2018.

In the Schedule, Part A item 8A is incorporated in the Principal Act.



KARNATAKA ACT NO.3 OF 2020

(First Published in the Karnataka Gazette Extra-ordinary on the 26thn Day of March 2020)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2020

(Received the assent of the Governor on the 24th day of March 2020)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy first year of the Republic of India as follows:

1. Short title and commencement: (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2020.

(2) It shall come into force with effect from the first day of April, 2020.

In the Schedule, Part A item No.5, Part A1 item No.3, Part A5 item No.3, Part A7 item No.3 and Part A8 item No.2 are incorporated in the Principal Act.

KARNATAKA ACT NO.09 OF 2021

(First Published in the Karnataka Gazette Extra-ordinary on the 23rd day of February, 2021)

THE KARNATAKA MOTOR VEHICLES TAXATION (SECOND AMENDMENT) ACT, 2020

(Received the assent of the Governor on the 20th day of February, 2021)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas, it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy first year of the Republic of India as follows:-

1. Short title and commencement:- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2020.

(2) It shall be deemed to have come into force with effect from 1st day of April 2015, except column (3) of part A 9 of the schedule which shall come into force at once.

2. Amendment of Section 3,-In the Karnataka Motor Vehicle Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as 'the Principal Act') in Section 3, in sub-section (1), in the fourth proviso, after the clause (d), the following clause shall be inserted; namely:-



"(e)In case of Combined Harvester Vehicles (as defined in clause (cb) of rule 2 of the Central Motor Vehicles Rules, 1989) tax shall be levied at the rates specified in Part-A9 of the Schedule".

3. Amendment of section 7:-In Section 7 of the principal Act, in sub-section (3), after the words, letter and figure“ and Part C5”, the words, letters and figures “**Part C6, Part C7 and Part C8**” shall be inserted.

4. Amendment of the Schedule:- In the Schedule to the principal Act,-

(1) after part A8 the following new part A9 shall be inserted, namely:-

“Part A9

{See Section 3 (1)}

Lifetime tax for Combine Harvester Vehicle (As defined under rule 2 clause (cb) of the Central Motor Vehicle rules, 1989)

SI No (1)	Class of Vehicle (2)	Combine Harvester Vehicle used for Sugar Cane Harvesting only With effect from the date of publication of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2020 (3)	Subject to column (3) Combine Harvester Vehicle including Sugar Cane Harvester With effect from 1st April 2015 (4)
A	At the time of Registration of New Vehicles	3 percent of the cost of the vehicle	6 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 serial number A	Percentage of the Life Time Tax Levied under serial number A
16	Not more than 2 years	93%	93%
17	More than 2 years but not more than 3 years	87%	87%
18	More than 3 years but not more than 4 years	81%	81%
19	More than 4 years but not more than 5 years	75%	75%
20	More than 5 years but not more than 6 years	69%	69%
21	More than 6 years but not more than 7 years	64%	64%
22	More than 7 years but not more than 8 years	59%	59%
23	More than 8 years but not more than 9 years	54%	54%
24	More than 9 years but not more than 10 years	49%	49%



25	More than 10 years but not more than 11 years	45%	45%
26	More than 11 years but not more than 12 years	41%	41%
27	More than 12 years but not more than 13 years	37%	37%
28	More than 13 years but not more than 14 years	33%	33%
29	More than 14 years but not more than 15 years	29%	29%
30	More than 15 years	25%	25%

Notes :

Cost of the Vehicle in relation to a motor Vehicle means,-

- (c) 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, surcharge or cess, Goods and Services Tax etc., as payable in the State of Karnataka whichever is higher; and
- (d) 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 there upon including additional duty/penalty levied if any, by the Customs Department or any other Department.”

(2) after part C7 the following new part shall be inserted, namely:-

**“Part C8
{See Section 7 (3)}
Refund Table for Combined Harvester Vehicles**

Sl. No. (1)	If after the Registration removal of vehicle or cancellation of Registration of vehicle taken place. (2)	Percentage of Life Time Tax Paid to be Refunded (3)
17	Within a year	93%
18	After 1 year but within 2 years	87%
19	After 2 year but within 3 years	81%
20	After 3 year but within 4 years	75%



21	After 4 year but within 5 years	69%
22	After 5 year but within 6 years	64%
23	After 6 year but within 7 years	59%
24	After 7 year but within 8 years	54%
25	After 8 year but within 9 years	49%
26	After 9 year but within 10 years	45%
27	After 10 year but within 11 years	41%
28	After 11 year but within 12 years	37%
29	After 12 year but within 13 years	33%
30	After 13 year but within 14 years	29%
31	After 14 year but within 15 years	25%
32	After 15 years	Nil"

By order and in the name of
the Governor of Karnataka

(K. DWARAKANATH BABU)
Secretary to Government
Department of Parliamentary Affairs
and Legislation

KARNATAKA ACT NO. 18 OF 2022

(First Published in the Karnataka Gazette Extra-ordinary on the 31st day of March, 2022)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2022

(Received the assent of the Governor on the 31st day of March, 2022)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy third year of the Republic of India as follows:



1. Short title and commencement: (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2022.

(2) It shall come into force with effect from 1st April 2022.

2. Amendment of section 4.- In the Karnataka Motor Vehicles Taxation Act, 1957, (Karnataka Act 35 of 1957) in section 4, in sub-section (1),-

(i) for the words “fifteen days” the words “a month” shall be substituted;

(ii) after sub-section (1) before the first proviso the following proviso shall be inserted, namely:-

“Provided that the tax in respect of vehicle to be paid quarterly amounting to Rupees thirty thousand and above may be paid monthly on prorata basis before the expiry of validity of tax and subject to such condition as may be specified by the Government from time to time.”

(iii) after so inserting, in the existing first proviso for the words “Provided that” the words “Provided further that” shall be substituted.

By Order and in the name of
the Governor of Karnataka,

G. SRIDHAR
Secretary to Government
Department of Parliamentary
Affairs and Legislation



KARNATAKA ACT NO. 31 OF 2023

(First Published in the Karnataka Gazette Extra-ordinary on the 28th day of July, 2023)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2023

(Received the assent of the Governor on the 27th day of July, 2023)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy fourth year of the Republic of India as follows:

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023.

(2) It shall come into force at once.

2. Amendment of the Schedule.- In the Schedule to the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act),-

(1) in Part 'A',-

- (i) in item No. 2, for the words "Invalid carriages", the words "invalid carriages/Adapted vehicle/Divyangjan (availing GST Concession)" shall be substituted;
- (ii) in item 3, in sub-item (1), clause (c) and entries relating thereto shall be omitted;
- (iii) in item No. 8, in sub-item (f),-
 - (a) in clause (i), in column (2), for the figures "20.00", the figures "100.00" shall be substituted;
 - (b) in clause (ii), in column (2), for the figures "80.00", the figures "200.00" shall be substituted;

(2) for PART A6 of the Principal Act, the following shall be substituted, namely:-



**“PART A6
(see section 3(1))**

**Life time tax for goods vehicles having gross vehicle weight exceeding 1,500 Kgs.
But not exceeding 12,000 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.	Goods vehicles having gross vehicle weight exceeding 5,500Kgs. And not exceeding 7,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 7,500Kgs. And not exceeding 9,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 9,500Kgs. And not exceeding 12,000Kgs. Rs.
1	2	3	4	5	6	7	8
A	At the time of Registration of New Vehicle	20,000	30,000	40,000	60,000	80,000	1,00,000
B	If the vehicle is already registered and its age from the month of Registration is:						
1	Not more than 2 years	18600	27900	37200	55800	74400	93000
2	More than 2 Years but not more than 3 Years	17400	26400	35400	53400	71400	89400
3	More than 3 Years but not more than 4 Years	16200	24900	33600	51000	68400	85800
4	More than 4 Years but not more than 5 Years	15000	23400	31800	48600	65400	82200
5	More than 5 Years but not more than 6 Years	13800	21900	30000	46200	62400	78600
6	More than 6 Years but not more than 7 Years	12800	20600	28400	44200	59600	75200
7	More than 7 Years but not more than 8 Years	11800	19300	26800	42200	56800	71800
8	More than 8 Years but not more than 9 Years	10800	18000	25200	40200	54000	68400
9	More than 9 Years but not more than 10 Years	9800	16700	23600	38200	51200	65000
10	More than 10 Years but not more than 11 Years	9000	15600	22200	36600	48600	61800



11	More than 11 Years but not more than 12 Years	8200	14500	20800	35000	46000	58600
12	More than 12 Years but not more than 13 Years	7400	13400	19400	33400	43400	55400
13	More than 13 Years but not more than 14 Years	6600	12300	18000	31800	40800	52200
14	More than 14 Years but not more than 15 Years	5800	11200	16600	30200	38200	49000
15	More than 15 years	5000	10100	15200	28600	35600	45800

(3) for Part A8 of the Principal Act, the following shall be substituted, namely:-

“PART A8

(see section 3(1))

Life time Tax for Motor Cabs 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).

Sl No	Class of vehicles	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceeding Rs. 15 Lakhs	Cost of the vehicle which exceeds Rs. 15 Lakhs
A	At the time of Registration of New Vehicles	9% of the cost of the vehicle	15% 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
1	Not more than 2 years	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%
12	More than 12 Years but not more than	37%	37%



	13 Years		
13	More than 13 Years but not more than 14 Years	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%
15	More than 15 years	25%	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, surcharge or cess, Goods and Services Tax etc., as payable in the State of Karnataka whichever is higher; 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 or penalty levied if any, by the Customs Department or any other Department.”

(4) for Part C5 of the Principal Act, the following shall be substituted, namely:-

“PART C5

(see section 7(3))

Refund table for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 Kgs. in respect of which lifetime tax is paid under Part A6

Item No.	Class of Vehicles	Goods vehicle having gross vehicle weight exceeding 1500 Kgs. And not	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.	Goods vehicles having gross vehicle weight exceeding 5,500Kgs. And not exceeding 7,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 7,500Kgs. And not exceeding 9,500Kgs. Rs.	Goods vehicles having gross vehicle weight exceeding 9,500Kgs. And not exceeding 12,000Kgs.
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		exceeding 2000 Kgs. Rs.					Rs.
1	2	3	4	5	6	7	8
1	Within a year	18600	27900	37200	55800	74400	93000
2	After 1 year but within 2 years	17400	26400	35400	53400	71400	89400
3	After 2 year but within 3 years	16200	24900	33600	51000	68400	85800
4	After 3 year but within 4 years	15000	23400	31800	48600	65400	82200
5	After 4 year but within 5 years	13800	21900	30000	46200	62400	78600
6	After 5 year but within 6 years	12800	20600	28400	44200	59600	75200
7	After 6 year but within 7 years	11800	19300	26800	42200	56800	71800
8	After 7 year but within 8 years	10800	18000	25200	40200	54000	68400
9	After 8 year but within 9 years	9800	16700	23600	38200	51200	65000
10	After 9 year but within 10 years	9000	15600	22200	36600	48600	61800
11	After 10 year but within 11 years	8200	14500	20800	35000	46000	58600
12	After 11 year but within 12 years	7400	13400	19400	33400	43400	55400
13	After 12 year but within 13 years	6600	12300	18000	31800	40800	52200
14	After 13 year but within 14 years	5800	11200	16600	30200	38200	49000
15	After 14 year but within 15 years	4200	9000	13800	27000	33000	42600
16	After 15 years	Nil	Nil	Nil	Nil	Nil	Nil

(5) for Part C7 of the Principal Act, the following shall be substituted, namely:-

"PART C7

(see section 7(3))

Refund Table for Motor Cab cost of which exceeds Rs 10 Lakhs

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%



5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

3. Power to remove difficulty.- (1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 the State Government may, by order published in the Official Gazette, make such provisions as may appear to it be necessary or expedient for the purposes removing difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023.

(2) Every order made under sub-section (1) shall, as soon as after it is made, be laid before the State Legislature.

By Order and in the name of
the Governor of Karnataka,

G.SRIDHAR
Secretary to Government
Department of Parliamentary
Affairs and Legislation



**ORDER No. TD 03 TDR 2023/Part-1,
Bengaluru, Dated: 30.08.2023.**

In exercise of the powers conferred by section 3 of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023, the Government of Karnataka hereby makes the following order to remove the difficulties in the implementation of the provisions of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), namely:-

1. Title and Commencement.- (1) This order may be called the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023.

(2) It shall come into force from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023.

2. Amendment of section 3.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (herein after referred to as the Principal Act) in section 3, in sub-section (1),-(i) in the fifth proviso, in clause (aa), for the figures and letters "5,500 kgs" the figures and letters "12,000 kgs" shall be substituted; and (ii) in clause (d), for the words "fifteen lakhs" the words "ten lakhs" shall be substituted.

3. Amendment of section 4.- In the Principal Act, in section 4, in sub section (1),-

(i) in the fourth proviso, for the words "Rupees fifteen lakhs" the words "Rupees ten lakhs" shall be substituted.

(ii) In the fifth proviso, for the figures and letters "3,000 kgs" and "1st day of April 2007" the figures and letters "12,000 kgs" and "1st day of April 2023" shall respectively be substituted.

By order and in the name of the
Governor of Karnataka

(PUSHPA V.S.)
Under Secretary to Government,
Department of Transport



Whereas a tax at the rates specified in Part A of the Schedule is levied on all Motor Vehicles suitable for use on roads under section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957).

Whereas in clause (aa) of the fifth proviso to sub-section (1) of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), tax is levied at the rates specified in Part A6 of the Schedule, in case of 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.

Whereas in clause (d) of sub-section (1) of section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), tax is levied at the rates specified in Part A8 of the Schedule in the case of Motor Cabs the cost of which exceeds rupees fifteen lakhs other than those 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).

Whereas Part A6 of the Schedule of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), has been substituted by the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 wherein lifetime tax for goods vehicles having gross vehicle weight exceeding 1,500 kgs but not exceeding 12,000 kgs in weight laden, whether used for hire or reward or not has been specified.

Whereas Part A8 of the Schedule of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957), has been substituted by the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 wherein Life time tax for motor cabs other than those registered outside the State and covered with the permit issued under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) has been specified.

Whereas the following difficulties had arisen in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 (Karnataka Act 31 of 2023) namely:-

- (i) Lifetime tax for goods vehicles having gross vehicle weight exceeding 5,500 kgs in weight laden, whether used for hire or reward or not;
- (ii) Lifetime tax for motor cabs the cost of which exceeds rupees ten lakhs; and
- (iii) Other consequential amendments to section 4.

Whereas to remove the above difficulties, the Government had issued the Karnataka Motor Vehicles Taxation (Power to remove difficulties) Order, 2023 vide Order No:TD 03 TDR 2023/Part-1, dated:30.08.2023 published in the Karnataka Gazette Extra-ordinary dated:30.08.2023.

Whereas the Government has received representations from several Transport Operators Associations regarding difficulties faced in payment of Lifetime Tax under the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 and have urged for postponement of tax payment and facility of paying tax in installments.



Whereas the approval of the Finance Department has obtained in the endorsement No. FD 325 EXP-11/2023 dated:02.09.2023 and No.FD 344 EXP-11/2023 dated:04.09.2023.

In the above circumstances the Government of Karnataka hereby clarifies as under,-

ORDER (2) NO.TD 133 TDO 2023, Bangalore, Dated:08.09.2023.

In exercise of the powers conferred by section 3 of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023, (Karnataka Act 31 of 2023) the Government of Karnataka hereby clarifies that,-

“The provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023, (Karnataka Act 31 of 2023), shall come into force with effect from 1st day of November, 2023.

Note:

- (i) In case of new vehicle to be registered, tax levied shall be paid in full at the time of registration and in case of already registered goods vehicles having Gross Vehicle Weight (GVW) exceeding 1500 kgs but not exceeding 12000 kgs levied under Part A6 of the Schedule and already registered motor cabs levied under Part A8 of the Schedule, the lifetime tax levied may be paid in two equal installments, in the following manner, namely:-
 - (a) Out of the tax so levied, half of the amount shall be paid at the time of tax due; and
 - (b) The balance of tax shall be paid within five months from the date of payment of the first installment.
- (ii) For goods vehicles and motor cabs due for payment of tax under Part-A of the Schedule before the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 (Karnataka Act 31 of 2023) shall pay taxes without penalty till 31st day of October, 2023.
- (iii) The registered owner who has paid the tax in part under clause (i) of third proviso of sub-section (3) of section 4 shall not be entitled for a refund of tax, unless the tax is paid in full”

By order and in the name of the
Governor of Karnataka

(PUSHPA V.S.)
Under Secretary to Government,
Department of Transport.



KARNATAKA ACT NO. 34 OF 2023

(First Published in the Karnataka Gazette Extra-ordinary on the 30th day of December, 2023)

THE KARNATAKA MOTOR VEHICLES TAXATION (SECOND AMENDMENT) ACT, 2023

(Received the assent of the Governor on the 30th day of December, 2023)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy fourth year of the Republic of India as follows:

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2023.

(2) It shall come into force with effect from 01-01-2024.

2. Amendment of section 3.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act), in section 3 in sub-section (1), in the fifth proviso,-

(i) in clause (aa), for the figures and letters "5500 kgs", the figures and letters "12,000 kgs" shall be substituted; and

(ii) in clause (d), for the words " fifteen", the words " ten" shall be substituted.

3. Amendment of section 4.- In section 4 of the Principal Act, in sub-section (1),-

(i) in the fourth proviso, for the words "Rupees fifteen lakhs", the words "Rupees ten lakhs" shall be substituted;

(ii) in the fifth proviso for the figures and letters "3000 kgs" and "1st day of April, 2007" the figures and letters "12,000 kgs" and letters "1st day of January, 2024" shall be substituted respectively;

(iii) in sub-section (3), after the second proviso, the following shall be inserted, namely:-

"Provided also that, in case of new vehicle registered or other State goods vehicles migrating to this State having GVW exceeding 1500kgs but not exceeding 12000 kgs, tax levied shall be levied under Part-A6.



Provided also that, in case of new vehicle registered or other State motor cab vehicles migrating to this State tax shall be levied under Part-A8."

4. Amendment of section 7.- In Section 7 of the Principal Act, in sub-section (3), after the second proviso, the following shall be inserted, namely:-

"Provided further that, the registered owner who has paid the tax in part under clause (i) of third proviso of sub-section (3) of section 4 shall not be entitled for a refund of tax, unless the tax is paid in full".

5. Amendment of Schedule.- In the Schedule to the Principal Act,-
(1) In Part-A:-

- (i) In item 2 for figures, letter and words "invalid carriage", the figures, letter and words "invalid carriage/Adapted vehicle/ Divyangjan (availing GST Concession)" shall be substituted;
- (ii) In item 3, in sub-item (1), clause (c) after the figures and letters "12,000 kgs", the words "already registered vehicles in the state" shall be inserted;
- (iii) In item 4, in sub-item (1), before the word "Vehicles", the words, "Already registered in the state" shall be inserted;
- (iv) In item 8, clause (f), sub-item (i), for figures, "20" the figures, "100" shall be substituted; and
- (v) In item 8, clause (f), sub-item (ii), for figures, "80" the figures, "200" shall be substituted.

(2) For Part A5 and the entries relating thereto, the following shall be substituted, namely:-

"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 exceeding Rs.10 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.10 Lakhs but does not exceeding Rs.20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.20 Lakhs.
1	2	3	4	5	6
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



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
1	Not more than 2 years	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%

(3) For Part A6 and the entries relating thereto, the following shall be substituted, namely:-

“PART A6

(See Section 3(1))

Life time tax for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 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	Goods vehicle having gross vehicle weight exceeding 2000Kgs. and not exceeding	Goods vehicles having gross vehicle weight exceeding 3,000Kgs. and not exceeding	Goods vehicles having gross vehicle weight exceeding 5,500Kgs. and not exceeding	Goods vehicles having gross vehicle weight exceeding 7,500Kgs. and not exceeding	Goods vehicles having gross vehicle weight exceeding 9,500Kgs. and not exceeding



		2000 Kgs.	3000Kgs.	5,500Kgs.	7,500Kgs.	9,500Kgs.	12,000Kgs.
1	2	3	4	5	6	7	8
A	At the time of Registration of New Vehicle	20,000	30,000	40,000	60,000	80,000	1,00,000
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	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%	41%	41%
12	More than 12 Years but not	37%	37%	37%	37%	37%	37%



	more than 13 Years						
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%	25%	25%

(4) For Part A8 and the entries relating thereto, the following shall be substituted, namely:-

**“PART A8
(See section 3(1))**

Lifetime Tax for Motor Cabs 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).

Sl No	Class of vehicles	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceeding Rs. 15 Lakhs	Cost of the vehicle which exceeds Rs. 15 Lakhs
A	At the time of Registration of New Vehicles	9% of the cost of the vehicle	15% 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
1	Not more than 2 years	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%



10	More than 10 Years but not more than 11 Years	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%
15	More than 15 years	25%	25%

(5) For Part C5 and the entries relating thereto, the following shall be substituted, namely:-

**“PART C5
(See Section 7(3))**

Refund table for goods vehicles having gross vehicle weight exceeding 1,500 Kgs. But not exceeding 12,000 Kgs. in respect of which lifetime tax is paid under Part A6

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

(6) For Part C7 and the entries relating thereto, the following shall be substituted, namely:-



**“PART C7
(See section 7(3))**

Refund Table for Motor Cab cost of which exceeds Rs 10 Lakhs

Sl.No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

6. Repeal.- The Karnataka Motor Vehicles Taxation (Amendment) Act, 2023 (Karnataka Act 31 of 2023) is hereby repealed.

7. Power to remove difficulty.- (1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2023 the State Government may, by notification in the Official Gazette, make such provisions as may appear to it to be necessary or expedient for purpose of removing the difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2023.

(2) Every order made under sub-section (1), shall as soon as after it is made, be laid before the State Legislature.

By Order and in the name of
the Governor of Karnataka,

G. SRIDHAR

Secretary to Government
Department of Parliamentary
Affairs and Legislation



KARNATAKA ACT NO.12 OF 2024

(First Published in the Karnataka Gazette Extra-ordinary on the 07th day of March 2024)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2024

(Received the assent of the Governor on the 06th day of March 2024)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy fifth year of the Republic of India as follows:

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2024.

(2) It shall come into force at once.

2. Amendment of Section 3.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as Principal Act), in section 3, in sub-section (1), in the fourth proviso, for clause (c), the following shall be substituted, namely:-

“(c) In case of Construction Equipment Vehicles (as defined in clause (cab) of rule 2 of the Central Motor Vehicles Rules, 1989) and vehicles fitted with air compressor and generator, tax shall be levied at the rates specified in Part- A7 of the schedule.”

3. Amendment of section 3-A.- In the Principal Act, in section 3-A, after sub-section (1) the following shall be inserted, namely:-

“(1A) In addition to the existing cess of the tax levied under Section 3 on the Motor Vehicles registered under the Motor Vehicles Act, 1988 (Central Act 59 Of 1988), 3% additional cess shall be levied and collected on the transport vehicles for the purpose of the Karnataka Motor Transport and Other Allied Workers Social Security and Welfare Fund.”



4. Amendment of schedule.-In the Schedule to the Principal Act,-

- (i) For Part A5 and the entries relating thereto, the following shall be substituted, namely:-

“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 exceeds 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 exceeds Rs.10Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.10 Lakhs but does not exceeds Rs.20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles run on Electricity having cost of the vehicle which exceeds Rs.25 Lakhs
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	10% 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%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%
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%

(ii) In Part A7, for the heading “Lifetime Tax for Construction Equipment Vehicles (As defined under Rule 2(ca) of the Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor and Generators” the heading “Lifetime Tax for Construction Equipment Vehicles (As defined under clause (cab) of rule 2 of the Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor and Generators” shall be substituted.

(iii) In Part C6, for the heading “Refund Table for Construction Equipment Vehicles (As defined under Rule 2(ca) of Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor or Generators” the heading “Refund Table for Construction Equipment Vehicles (As defined under clause (cab) of rule 2 of the Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor or Generators” shall be substituted.

5. Power to remove difficulty.-(1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2024, the State Government may, by notification in the Official Gazette, make such provisions as may appear to it to be necessary or expedient for purpose of removing the difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2024.



(2) Every order made under sub-section (1), shall as soon as after it is made, be laid before the State Legislature.

By Order and in the name of
the Governor of Karnataka,

G. SRIDHAR
Secretary to Government
Department of Parliamentary
Affairs and Legislation

KARNATAKA ACT NO. 03 OF 2025

(First Published in the Karnataka Gazette Extra-ordinary on the 09th day of January 2025)

**THE KARNATAKA MOTOR VEHICLES TAXATION (SECOND AMENDMENT)
ACT, 2024**

(Received the assent of the Governor on the 08th day of January 2025)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy fifth year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2024.

(2) It shall come into force from such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of section 3A.- In the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) in section 3A, after sub-section (1A), the following shall be inserted, namely:-

“(1B) In Addition to the existing cess of the tax levied under section 3 on the Motor Vehicles registered under the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), additional cess of Rupees Five Hundred for two wheeler and Rupees One Thousand for Motor Cars shall be levied and collected on the non-transport vehicles at the time of registration for the purpose of the Karnataka Motor Transport and other Allied Workers Social Security and Welfare Fund.



Explanation: For the purpose of this sub-section ‘non-transport vehicles’ means as specified by a Notification by the Central Government under the provisions of the Motor Vehicles Act, 1988.”

3. Power to remove difficulty.- (1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2024, the State Government may by notification in the Official Gazette, make such provisions as may appear to it to be necessary or expedient for purpose of removing the difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Second Amendment) Act, 2024.

(2) Every order made under sub-section (1), shall as soon as after it is made, be laid before the State Legislature.

By Order and in the name of
the Governor of Karnataka,

G. SRIDHAR
Secretary to Government
Department of Parliamentary
Affairs and Legislation

ಕರ್ನಾಟಕ ಸರ್ಕಾರ



ಸಂಖ್ಯೆ:ಟಿಡಿ 17 ಟಿಡಿಆರ್ 2024/ಭಾ-1

ಕರ್ನಾಟಕ ಸರ್ಕಾರದ ಸಚಿವಾಲಯ,
ಬಹುಮಹಡಿಗಳ ಕಟ್ಟಡ,
ಬೆಂಗಳೂರು, ದಿನಾಂಕ:27.01.2025.

ಅಧಿಸೂಚನೆ

ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನಗಳ ತೆರಿಗೆ ನಿರ್ಧರಣೆ (ಎರಡನೇ ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2024 (2025ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ:3) ಕಲಂ 1ರ ಉಪ ಕಲಂ (2)ರಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಸರ್ಕಾರದ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:ಸಂವ್ಯಶಾಇ 62 ಶಾಸನ 2024 ದಿನಾಂಕ:09.01.2025ರನ್ವಯ ಹೊರಡಿಸಿರುವ ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನಗಳ ತೆರಿಗೆ ನಿರ್ಧರಣೆ (ಎರಡನೇ ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ, 2024ರ ಉಪಬಂಧಗಳು ದಿನಾಂಕ:01.02.2025 ರಿಂದ ಜಾರಿಗೆ ಬರತಕ್ಕದ್ದೆಂದು ಈ ಮೂಲಕ ಗೊತ್ತುಪಡಿಸಿ ಆದೇಶಿಸಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಪುಷ್ಪ ವಿ.ಎಸ್)
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ,
ಸಾರಿಗೆ ಇಲಾಖೆ.



KARNATAKA ACT NO. 24 OF 2025

(First Published in the Karnataka Gazette Extra-ordinary on the 4th day of April 2025)

THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2025

(Received the assent of the Governor on the 3rd day of April 2025)

An Act further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy sixth year of the Republic of India as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2025.

(2) It shall come into force from such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of section 3.- In section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act), in sub-section (1), in the fifth proviso, in clause (d), the words “the cost of which exceeds rupees ten Lakhs” shall be omitted.

3. Amendment of section 4.- In section 4 of the Principal Act, in sub-section (1), in the fifth proviso, the words “the cost of which exceeds rupees ten Lakhs” shall be omitted.

4. Amendment of the Schedule.- In the schedule of the Principal Act,-



(i) for Part A7 except Notes, the following shall be substituted, namely:-

**“PART A7
(see section 3(1))**

Lifetime Tax for Construction Equipment Vehicles (As defined under clause (cab) of rule 2 of the Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor and Generators

Sl No	Class of vehicles	Percentage of Tax Levied on Construction Equipment Vehicles
A	At the time of Registration of New Vehicles	8 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%



(ii) for Part A8, the following shall be substituted, namely:-

**“PART A8
(see section 3(1))**

Life time Tax for Motor Cabs 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).

Sl No	Class of vehicles	Cost of the vehicle which does not exceeds Rs. 10 Lakhs	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceeding Rs. 15 Lakhs	Cost of the vehicle which exceeds Rs. 15 Lakhs	Motor Cabs which run on Electricity having cost of the vehicle which exceed Rs. 25 Lakhs
A	At the time of Registration of New Vehicles	5 % of the cost of the vehicle	9% of the cost of the vehicle	15% of the cost of the vehicle	10% 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
1	Not more than 2 years	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%



10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%

(iii) for Part C7, the following shall be substituted, namely:-

**"PART C7
(see section 7(3))
Refund Table for Motor Cab**

Sl. No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil



5. Power to remove difficulty.- (1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2025 the State Government may, by order published in the Official Gazette, make such provisions as may appear to it be necessary or expedient for the purposes removing difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2025.

(2) Every order made under sub-section (1) shall, as soon as after it is made, be laid before the State Legislature.

By Order and in the name of
the Governor of Karnataka,

G. SRIDHAR
Secretary to Government
Department of Parliamentary
Affairs and Legislation



ಕರ್ನಾಟಕ ಸರ್ಕಾರ

ಅಧಿಸೂಚನೆ

ಕರ್ನಾಟಕ ಮೋಟಾರು ವಾಹನಗಳ ತೆರಿಗೆ ನಿರ್ಧರಣೆ (ತಿದ್ದುಪಡಿ) ಅಧಿನಿಯಮ 2025ರ (2025ರ ಕರ್ನಾಟಕ ಅಧಿನಿಯಮ ಸಂಖ್ಯೆ:24) ಕಲಂ 1ರ ಉಪ ಕಲಂ (2)ರಲ್ಲಿ ಪ್ರದತ್ತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಕರ್ನಾಟಕ ಸರ್ಕಾರವು ಸದರಿ ಅಧಿನಿಯಮದ ಉಪಬಂಧಗಳು ದಿನಾಂಕ: 01.05.2025 ರಿಂದ ಜಾರಿಗೆ ಬರತಕ್ಕದ್ದೆಂದು ಈ ಮೂಲಕ ಗೊತ್ತುಪಡಿಸಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ
ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

(ಪುಷ್ಪ ವಿ.ಎಸ್)

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ

ಸಾರಿಗೆ ಇಲಾಖೆ