

GUIDELINES FOR COLLECTING MOTOR VEHICLES TAX IN RESPECT OF

NON-TRANSPORT VEHICLES

1. Motor vehicles tax should be collected in respect of non-transport vehicles only.

2. Class of non-transport vehicles:-

- (a) Mopeds
- (b) Scooter
- (c) Motor Cycles
- (d) Three wheeled vehicles for personal use
- (e) Motor Car & Jeeps
- (f) Vehicles fitted with Rigs and Air compressor etc.,

3. For the year 2011-2012 (i.e) for the period from 01-04-2011 to 31-03-2012, Motor Vehicles tax for the above said non-transport vehicles shall be collected from 26-03-2010 to 11-4-2010 without penalty. After 11-4-2010 Motor Vehicles taxes shall be collected only with due penalty and fine at Regional Transport Offices and Unit Offices only.

4. Taxation licenses shall be issued to every tax payer, no tax payer shall be left out without taxation license.

5. The following particulars shall find place in all the taxation licenses issued.

- 1. Class of vehicle
- 2. Registration number of the vehicle
- 3. Date of Original Registration
- 4. Unladen weight of the vehicle/C.C of the Motor Cycle for Scooter/Moped
- 5. Amount of Tax collected
- 6. Validity of Insurance Certificate
- 7. Name and full address of the Registered owner of the vehicle

6. Motor Vehicles Tax shall be collected only if the vehicle is covered by valid insurance certificate and of Pollution under control certificate. If the Insurance Certificate/Pollution under control certificate is not valid on the day of collection of tax, tax shall be collected only after producing the valid insurance certificate/pollution under control certificate.

7. Before accepting the payment of current tax, it shall be ensured that Motor Vehicles Tax has been paid to the vehicle for the previous periods.

8. If the validity of Registration Certificate expired without renewal, Motor vehicles tax can be accepted, but Taxation licenses shall be issued only after renewal of the Registration Certificate.

9. In respect of vehicles bearing other state Registration, Motor Vehicles tax shall be accepted only after the ownership of the registration of the vehicle is transferred or change of addresses to the address of the vehicle owner in Tamil Nadu is effected.

10. In respect of Non-Transport Four Wheelers, re-registered after 1-8-2003, only life time tax is payable at the Regional Transport Offices and Unit offices as per Part II of Third Schedule. So, in such case, no annual tax shall be collected.

11. Tax relating to Rigs and vehicles fitted with Air-Compressors shall be collected at Regional Transport Offices and Unit Offices only. Concessional rate of tax already allowed in respect of Tractors fitted with Air-compressors was withdrawn by Government with effect from 1.10.2002. Hence tax for such vehicles has to be collected at the rate of Rs.3500/- per annum.

12. Belated payment of tax attracts levy of penalty and fine as ordered by the Government in G.O.Ms.No.1717, Home dated:30-11-1993 (Table No.3) and as per section 15 (b) of Tamil Nadu Motor Vehicles Taxation Act 1974, and fine Rs.50/- per year.

**TABLE 3**

<b>Period (1)</b>	<b>Amount of Penalty (2)</b>
(1) Within 15 days after the period stipulated as per section 8 of the Act.	One Sixteenth of the annual tax or any part of such tax remaining due.
(2) Beyond 15 days and within 45 days after the expiry of the period stipulated as per Section 8 of the Act.	One eighth of the annual tax or any part of such tax remaining due.
(3) Beyond 45 days after the expiry of the period stipulated as per section 8 of the Act.	One fourth of the annual tax or any part of such tax remaining due.

13. The tax in respect of Non-Transport vehicles in the Districts may also be collected at Regional Transport Officers and Unit Offices by means of cash through Cash Track Machines, vide this office letter No.95395/D1/97 dated 10.2.98 (Circular No.16/98).

14. Any doubt rises at the time of collection of tax it can be got cleared in consultation with officials of the Regional Transport Officer over phone.

Regional Transport Officer, Phone Nos.

1. Regional Transport Office, Chennai (Central) –26746755/26745959
2. Regional Transport Office, Chennai (N.W) -26215969/26287121
3. Regional Transport Office, Chennai (North) -25562700
4. Regional Transport Office, Chennai (West) -24894466/24898240
5. Regional Transport Office, Chennai (East) 26670663/26670993
6. Regional Transport Office, Chennai (South) 24516464
7. Regional Transport Office, Chennai (S.W) 24797722
8. Regional Transport Office, Meenambakkam 22325555/22322272

The Rate of Motor Vehicles Tax in respect of Motor Cars/Jeeps from 1.4.97 onwards.

Motor Car/Jeep	AMOUNT OF ANNUAL TAX		
	Imported Vehicles	Owned by individuals	Others
Weight Of the vehicle (in Kgs)Unladen weight	Rs.	Rs.	Rs.
Weighing not more than 700 Kg Unladen	1,800	600	1,200
701 Kgs to 1500 Kgs unladen	2,350	800	1,600
1501 Kgs to 2000 Kgs unladen	2,700	1,000	2,000
2001 Kgs to 3000 Kgs unladen	2,900	1,100	2,200
Above 3000 Kgs unladen	3,300	1,250	2,500

Explanation: For the purpose of this class, the word 'individual' means a person known by his proper name.

Note: Imported vehicles completed 15 years or more should be levied tax at the rate applicable to similar Indian made Motor Vehicle as (a) or (b) above, under Tamil Nadu Motor Vehicle Taxation Act 1974, (Vide G.O.Ms.No.1087, Home (Tr.I) Dept. dated 3-10-2000).

Note:-Imported vehicles completed 15 years of age should be taxed at the rates applicable vide Sl.No.7 (a) (b) of schedule I of Tamil Nadu Motor Vehicle Taxation Act 1974

The Rate of Motor Vehicles Tax in respect of Two Wheelers, Motor Cycles, from 1-4-1997 onwards

Cubic Capacity of Vehicle	Annual Tax
i) Exceeding 50 cc but not exceeding 75 CC	Rs.135/-
ii) Exceeding 75 cc but not exceeding 170 CC	Rs.200/-
iii) Exceeding 170 CC	Rs.240/-

Green Tax: (with effect from 1-8-2003)

Motor Vehicles other than a Transport vehicle, which has completed 15 years from the date of its registration.

1. Motor Cycle : 500.00 (For Five years)
2. Other Motor Vehicles : 1000.00 (For Five years)

### **LIFE TIME TAX (TWO WHEELERS)**

Two Wheelers registered prior to 1-4-1989, and paying Annual Tax now has the option of paying either annually or for Life Time. The Life Time Tax payable as per Act 30 of 2008.