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GOVERNMENT OF TAMIL NADU
2010

[Regd. No. TN/CCN/467/2009-11.
[R. Dis. No. 197/2009.
[Price: Rs. 4.80 Paise.



TAMIL NADU GOVERNMENT GAZETTE

EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 150]

CHENNAI, MONDAY, MAY 24, 2010
Vaikasi 10, Thiruvalluvar Aandu-2041

Part IV—Section 2

Tamil Nadu Acts and Ordinances

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The following Act of the Tamil Nadu Legislative Assembly received the assent of the Governor on the 22nd May 2010 and is hereby published for general information:—

ACT No. 17 OF 2010.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Sixty-first Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 2010.

(2) It shall come into force on the 1st day of June 2010.

Substitution of Third Schedule.

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974, for the Third Schedule, the following Schedule shall be substituted, namely:—

Tamil Nadu Act 13 of 1974.

“THIRD SCHEDULE.

[See section 4 (1-A)]

PART-I.

New motor vehicles.

Rate of tax.

- | | |
|-----------------------------|---|
| At the time of registration | (i) Total cost of the vehicle not exceeding rupees ten lakhs—10 per cent. |
| | (ii) Total cost of the vehicle exceeding rupees ten lakhs—15 per cent. |

PART-II.

Old motor vehicles.

At the time of assigning new registration mark under section 47 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), or old motor vehicles plying and registered in this State, and if its age from the month of such registration is,—

Rate of tax.

	<i>Cost of the vehicle not exceeding rupees ten lakhs.</i>	<i>Cost of the vehicle exceeding rupees ten lakhs.</i>
1. Not more than one year.	8.75 per cent of the cost of vehicle.	13.75 per cent of the cost of vehicle.
2. More than one year but not more than two years.	8.50 per cent of the cost of vehicle.	13.50 per cent of the cost of vehicle.
3. More than two years but not more than three years.	8.25 per cent of the cost of vehicle.	13.25 per cent of the cost of vehicle.
4. More than three years but not more than four years.	8.00 per cent of the cost of vehicle.	13.00 per cent of the cost of vehicle.

5. More than four years but not more than five years.	7.75 per cent of the cost of vehicle.	12.75 per cent of the cost of vehicle.
6. More than five years but not more than six years.	7.50 per cent of the cost of vehicle.	12.50 per cent of the cost of vehicle.
7. More than six years but not more than seven years.	7.25 per cent of the cost of vehicle.	12.25 per cent of the cost of vehicle.
8. More than seven years but not more than eight years.	7.00 per cent of the cost of vehicle.	12.00 per cent of the cost of vehicle.
9. More than eight years but not more than nine years.	6.75 per cent of the cost of vehicle.	11.75 per cent of the cost of vehicle.
10. More than nine years but not more than ten years.	6.50 per cent of the cost of vehicle.	11.50 per cent of the cost of vehicle.
11. More than ten years but not more than eleven years.	6.25 per cent of the cost of vehicle.	11.25 per cent of the cost of vehicle.
12. More than eleven years.	6.00 per cent of the cost of vehicle.	11.00 per cent of the cost of vehicle.

Explanation.—For the purpose of this Schedule, “cost of vehicle” means the cost of vehicle at the time of purchase, in such manner as may be prescribed.”.

(By order of the Governor)

S. DHEENADHAYALAN,
*Secretary to Government,
Law Department.*