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GOVERNMENT OF ARUNACHAL PRADESH
LAW AND JUDICIAL DEPARTMENT
ITANAGAR

NOTIFICATION

The 6th December, 2006

No. LAW/LEGN-17/2006.—The following Act of the Arunachal Pradesh Legislative Assembly which received the assent of the Governor of Arunachal Pradesh is hereby published for general information.

(Received the assent of the Governor on 6th December, 2006)

THE ARUNACHAL PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2006

(ACT NO. 13 OF 2006)

AN

ACT

further to amend the Arunachal Pradesh Motor Vehicles Taxation Act, 1984 (Act No. 5 of 1984).

BE it enacted by the Legislative Assembly of Arunachal Pradesh in the Fifty-seventh Year of the Republic of India as follows:-

- (1) This Act may be called the Arunachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2006. Short title and commencement.
- (2) It shall come into force at once.
- In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely :- Substitution of Schedule.

“THE SCHEDULE

I. One time tax on personalized vehicles

A. New personalised 4 (four) wheeler vehicles

Articles	Description of Vehicles	Rate of one time tax for 15 years	Tax for every 5 years after 15 years
(1)	Original cost price up to Rs. 3.00 lakh.	2.5% of the original cost	Rs. 3,000/-
(2)	Original cost price above Rs. 3 to 5 lakh.	2.70% of the original cost	Rs. 3,500/-
(3)	Original cost price above Rs. 5 to 10 lakh.	3% of the original cost	Rs. 4,000/-
(4)	Original cost price above Rs. 10 to 15 lakh.	3.5% of the original cost	Rs. 4,500/-
(5)	Original cost price above Rs. 15 to 18 lakh.	4% of the original cost	Rs. 5,000/-
(6)	Original cost price above Rs. 18 to 20 lakh.	4.5% of the original cost	Rs. 6,000/-
(7)	Original cost price above Rs. 20 lakh.	6.5% of the original cost	Rs. 10,000/-
(8)	Old vehicles requiring to be registered in Arunachal Pradesh on transfer from another state.	One time tax to be fixed after allowing a depreciation at the rates 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

Note :- Personal vehicles of the officers of the armed forces and Central Government /Undertaking who are coming to the State temporarily on transfer are exempted from payment of tax, provided he has paid the one time tax of the vehicle in other state.

B. One time tax on personalized new two wheelers and three wheelers to be registered for the first time.

Description of Vehicles	Rate of one time tax for 15 years	Tax for every 5 years after 15 years
Two wheelers :-		
(1) Less than 65 unladen weight	Rs. 1200/-	Rs. 300/-
(2) From 65 kgs to 90 kgs unladen weight	Rs. 2000/-	Rs. 500/-
(3) From 90 kgs to 135 kgs unladen weight	Rs. 3000/-	Rs. 800/-
(4) More than 135 kgs	Rs. 3500/-	Rs. 800/-
(5) Three wheelers (Three seated)	Rs. 3000/-	Rs. 800/-
(6) Trailer/side car attached to 2/3 wheelers	Rs. 1000/-	
(7) Old vehicle, requires to be registered in Arunachal Pradesh on transfer from another state	One time tax is to be fixed after allowing a depreciation of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

C. For 3 (three) wheeled commercial vehicles (Passenger & goods Vehicle) for a period of 3 years along with the permit to run for 5 years.

- (i) New vehicles to be registered in the state for the first time. 10% of the original cost of the vehicle.
- (ii) Existing old vehicles and old vehicle requiring to pay the one time tax on transfer from another State or from other district or conversion. One time tax to be fixed after allowing a depreciation at the rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price subject to maximum depreciation of 21%.

D. Refund of the one time tax on removal or cancellation of registration takes place after registration.

- (i) Personalized 2 and 4 wheeler vehicles, registered in Arunachal Pradesh but permanently transferred out of the State or on cancellation of registration, the one time tax paid for the said motor vehicle shall be entitled to claim a refund of Rs. 500/-.
- (ii) No refund of one time tax paid by three-wheeler commercial vehicles will be allowed.

II. PASSENGER VEHICLES USED FOR COMMERCIAL PURPOSE

Description of vehicle	Annual Tax	Quarterly Tax
(1) Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 800/-	Rs. 250/-
(2) Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	Rs. 1600/-	Rs. 500/-
(3) 4-wheelers vehicle with passengers carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs. 2400/-	Rs. 700/-
(4) 4-wheeler vehicles with passengers carrying capacity of 6 or less persons licenced to operate all over the State.	Rs. 4000/-	Rs. 1200/-
(5) Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs. 5,000/-	Rs. 1,500/-
(6) Vehicles with passengers carrying capacity 13 to 30 persons.	Rs. 7,000/-	Rs. 2,000/-
(7) Vehicles with passengers carrying capacity of more than 30 persons.	Rs. 7,000/- + Rs. 80/- for every seat above 30.	Rs. 2,000/- + Rs. 20 for every seat above 30.
(8) Delux Express buses with passengers carrying capacity more than 30.	Rs. 8,000/- + Rs. 80/- for every seat above 30.	Rs. 2,000/- + Rs. 20 for every seat above 30.
(9) Super Delux bus with A/C facilities with seating capacity more than 30.	Rs.40,000/-	Rs.11,000/-

III. TRACTORS:

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|---|------------|-----------|
| (1) Not exceeding 2 MT | Rs. 500/- | Rs. 125/- |
| (2) Exceeding 2 MT but not exceeding 5 MT | Rs. 1000/- | Rs. 250/- |
| (3) Exceeding 5 MT | Rs. 1500/- | Rs. 400/- |

Description of vehicle	Annual Tax	Quarterly Tax
IV. TRAILERS DRAWN BY TRACTORS, JEEPS ETC.		
(1) Light trailer	Rs. 500/-	Rs. 125/-
(2) Medium trailer	Rs. 1200/-	Rs. 200/-
(3) Heavy trailer	Rs. 2000/-	Rs. 600/-
V. MECHANICAL/HYDROLIC CRANE MOUNTED ON MOTOR VEHICLES :		
(1) Not exceeding 3 MT	Rs. 2,500/-	Rs. 700/-
(2) Exceeding 3 MT but not exceeding 5 MT	Rs. 4,000/- or 0.25% of the cost crane which ever is higher.	Rs. 1,200/- or 0.062% of cost of the crane which ever is higher.
(3) Exceeding 5 MT	Rs. 4,500/- + Rs. 400 for every tone in excess 5 MT or 0.25% of the cost of the crane which is higher.	Rs. 1,200/- + Rs. 125/- for every ton in excess of 5 MT or 0.25% of the cost of the crane which ever higher.
VI. VEHICLE USED FOR CARRIAGE OF GOODS ON HIRE :		
(1) Authorised to carry 1 MT or less	Rs. 1,500/-	Rs. 400/-
(2) Exceeding 1 MT to 3 MT	Rs. 3,000/-	Rs. 800/-
(3) Exceeding 3 MT to 9 MT	Rs. 3,000/- + Rs. 500/- for every addi- tional 1 MT above 3 MT.	Rs. 800/- + Rs. 150/- for every addi- tional 1 MT above 3 MT
(4) Exceeding 9 MT	Rs. 7,000/- + Rs. 100/- every additional 1 MT above 9 MT.	Rs. 2,000/- + Rs. 40/- for every addi- tional 1 MT above 9 MT.
(5) Authorised to carry 12 MT and above	Rs. 8,000/- + Rs. 250/- for every addi- tional 1 MT above 12 MT.	Rs. 2,500/- + Rs. 50/- for every addi- tional 1 MT above 12 MT.
VII. AMBULANCE & DEAD BODY CARRYING VAN :	Rs. 2,500/-	Rs. 700/-
VIII. VEHICLES USED PARTLY FOR THE CONVEYANCE OF PASSENGERS AND THEIR PERSONAL LUGGAGE AND PARTLY FOR CONVEYANCE OF GOODS :		
(1) Tax payable under Art-II		
(2) The Tax payable under Art-VI		

IX. ANY OTHER TRANSPORT VEHICLE**Annual Rate of Tax**

Any other Transport Vehicles not covered under any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile Clinic, Fork lift, Two Truck, Rig Mobile, Cementing Unit etc.

1% of the cost of the chassis/vehicle.

Note : The cost of old chassis/ vehicle liable to pay tax will have to be assessed as per guidelines issued by Government and the cost of the chassis/ vehicle once assessed will continue till the vehicle is disposed off.

Note : In addition to tax payable under this notification, there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period to the coming into force of this notification issued under the provisions of the Arunachal Pradesh Motor Vehicle Taxation Act, 1984 at such rates as were applicable to such vehicle from time to time."

C. P. Mansai,
Secretary to the Government of
Arunachal Pradesh,
Itanagar.