

Tax Information

NEVER JUMP THE RED LIGHT, IT MAY COST YOUR LIFE!

PRIVATE VEHICLES :-

SR.NO.	DESCRIPTION OF VEHICLES	ONE TIME TAX (Rs)
(i)	Motor Vehicles costing upto Rs.10 Lakh	6% of the Cost of Vehicle
(ii)	Motor Vehicles costing above than Rs.10 Lakh	8% of the Cost of Vehicle

Note:-

(a)	Cost of the the Vehicle shall meant the ex-showroom cost of the vehicle and shall include the basic manufacturing cost, the excise duty and all taxes including VAT.
(b)	The Motor Vehicles driven by electric battery or Solar Power shall be exempted from Tax and in respect of the motor vehicle driven by Ethanol mixed fuel the exemption of tax shall be percent of the One Time tax due on such Vehicles.
(c)	One Time tax for the vehicles registered earlier shall be determined after 5% exemption of One Time Tax, leviable on such vehicle, for each year but such exemption shall not exceed more than 75% of such tax. For this purpose the age of the vehicle shall be computed from the date of it's original registration and period less then 1 year shall be ignored.
(d)	Except where the ownership of the Vehicle is transferred on the death of Registered owner of the Vehicle to his successor, an amount equivalent to 10% of One time Tax leviable on such vehicle shall be charged on transfer of ownership of motor vehicle.

Tax other than One time Tax under the provision to sub section (1) of section 4

SR.No.	DESCRIPTION OF VEHICLES	ANNUAL RATE OF TAX ON OLD VEHICLES (In Rs.)
(1)	(2)	(3)
(i)	Motor Cycle	200
(ii)	Vehicle Unladen Weight not exceeding 1000 kilograms.	1000
(iii)	Vehicle Unladen Weight exceeding 1000 kilograms but not exceeding 5000 kilograms.	2000
(iv)	Vehicle Unladen Weight exceeding 5000 kilograms.	4000
(v)	Trailers drawn by these vehicle	200

Note:-

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SR.NO.	DESCRIPTION OF VEHICLES	ONE TIME TAX (Rs)
(1)	The motor Vehicles driven by electric battery or solar power shall be exempted from tax and the vehicles driven by Ethanol mix fuel shall be exempted from tax equal to 1% of the Tax leviable on it.	

TRANSPORT VEHICLES:-

SR. NO.	DESCRIPTION OF VEHICLES	Rates of Tax per Seat (in Rs.)			
		TAX PER MONTH	TAX PER QUARTER	TAX PER YEAR	ONE TIME TAX
(1)	(2)	(3)	(4)	(5)	(6)
Two Wheeler, Three Wheeler and Goods Vehicle under sub-section (1-A) of Section 4					
(i)	Two Wheeler and Three Wheeler Motor Cab with seating capacity not more than 3 Persons exclusive of driver for every seat.	-	-	730	10,000
(ii(a))	Three Wheeler Motor Cab with seating capacity more than 3 Persons but not more than 6 Persons exclusive of driver for every seat.	-	-	730	10,000
(ii(b))	Three Wheeler Motor Cab with seating capacity more than 3 Persons but not more than 7 Persons exclusive of driver for every seat.	-	-	1700	10,000
(iii)	Goods Vehicle, the Gross Vehicle Weight not exceeding 3000 Kilograms for each metric ton of the Gross vehicle weight or part thereof.	-	-	1000	10,000
Note:-					
(a)	Tax on Vehicles specified in column (2) against SR. NO. (i), SR. NO. (ii(a)), SR. NO. (ii(b)) and SR. NO. (iii), which are registered earlier and exercise the option of				

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SR. NO.	DESCRIPTION OF VEHICLES	Rates of Tax per Seat (in Rs.)			
		TAX PER MONTH	TAX PER QUARTER	TAX PER YEAR	ONE TIME TAX
(1)	(2)	(3)	(4)	(5)	(6)
	one time tax, shall be determined after 8% exemption on the One time Tax leviable on such Vehicle for each year. But such exemption shall not be more than 75%. For this purpose the age of the Vehicle shall be computed from the date of its original registration and period less than one year shall be ignored.				
(b)	In case of any Vehicle specified in column (2) is found carrying passengers/overload on hire or reward a tax at the rate of Rs. 2200 only for each passenger shall be charged in addition to the tax specified in respect of it in Column (5), (6) as the case may be.				

1. Transport Vehicles under sub-section(2) of Section 4 (Taxi Cab/Maxi Cab/Goods Vehicle (Gross Vehicle Weight exceeding 3000 Kilograms)/Educational Institution/Private Service Vehicle)

SR. NO.	DESCRIPTION OF VEHICLES	Rates of Tax per Seat (in Rs.)			
		TAX PER MONTH	TAX PER QUARTER	TAX PER YEAR	ONE TIME TAX
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Motor Cab(except 2 Wheeler and 3 Wheeler Motor Cab), for every seat.	-	430	1700	-
(ii)	Maxi Cab, for every seat.	-	510	1900	-
(iii)	Good Vehicle GVW exceeding 3000 kilograms for each metric ton of the GVW or part thereof.	-	230	850	-
(iv)	Tractor which is used for commercial purposes other than agriculture purposes for each metric ton of the ULW or part thereof.	-	500	1800	-
(v)	Construction Equipment Vehicle or Vehicle constructed for special purpose or special design registered or used for commercial purposes	-	500	1800	-

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SR. NO.	DESCRIPTION OF VEHICLES	Rates of Tax per Seat (in Rs.)			
		TAX PER MONTH	TAX PER QUARTER	TAX PER YEAR	ONE TIME TAX
(1)	(2)	(3)	(4)	(5)	(6)
	for each metric ton of ULW or part thereof.				
(vi)	Goods Vehicles registered under motor vehicle act 1988 in any other state or in any other country under any other law enforce at that time with which reciprocal arrangements in the matter of road transport have been made and which are authorized to ply in uttarakhand under the counter signature of their permits for each metric ton of the ULW or part thereof.	-	130	500	-
(vii)	Motor Vehicles owned by Driving Schools and which are exclusively used for imparting instructions to the drivers for each metric ton of the ULW or part thereof.	-	500	1800	-
(viii)	Educational Institution Bus or Private Service Vehicle or School Cab, for every seat	-	90	320	-
Note:-					
(a)	The rate of Tax in respect of Good Vehicle exclusively carrying agriculture produce shall be 2/3rd of the rate specified in column (4) and column (5) in respect of the vehicles in column (2) against SR.NO.(iii).				
(b)	The rate of Tax in respect of in respect of Air Conditioned Vehicle shall be 25% more than the rates specified in column (4) and column (5) in respect of the vehicle specified in column (2) against SR.NO. (viii).				

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SR. NO.	DESCRIPTION OF VEHICLES	Rates of Tax per Seat (in Rs.)			
		TAX PER MONTH	TAX PER QUARTER	TAX PER YEAR	ONE TIME TAX
(1)	(2)	(3)	(4)	(5)	(6)
(c)	The rate of Tax in respect of in respect of vehicles which are exclusively used for carrying students or workers to and from the educational institution or factory, as the case may be, specified in column (2) against SR.NO. (i) and SR.No. (ii) shall be half of the rate in column (4) or column (5).				
(d)	Vehicle Constructed for Special Purpose or special design specified in column (2) against SR.NO. (v) of this part means mobile workshop, mobile canteen, camper van or trailer, cash van, fire tenders, snorked ladders, auxiliary trailers and fire fighting vehicles, fork lift, vehicles or trailers fitted with equipment like rig, generator, compressor, crane mounted vehicle, tow truck, break down van, recovery van, tower wagons, tree trimming Vehicles, exhibition van, etc.				
(e)	The driver seat shall not be taken into account while computing the seats for the purpose of SR.NO. (i), (ii) and SR.NO. (viii) of this part.				
(f)	The rate of Tax in respect of Goods Vehicle specified in column (2) against SR.No.(iii) whose age from date of Registration is more than 20 years and such vehicles that can not be operate on Hill Route, an exemption of Rs. 30 on rate of Quarterly Tax and an exemption of Rs. 100 on rate of Yearly Tax will be exempted on each metric ton of the Gross vehicle weight or part thereof.				

**2. Public Service Vehicles under sub-section (2-A) of section 4
(Contract/Stage Carriage Buses)**

SR.NO.	DESCRIPTION OF VEHICLES	RATES OF TAX PER SEAT (in Rs.)			
		TAX PER MONTH	TAX PER QUARTER	TAX PER YEAR	ONE TIME TAX
(1)	(2)	(3)	(4)	(5)	(6)
(i)	Contract Carriage with seating capacity for more than 12 persons excluding motor cab and maxi cab	100	300	1100	-
(ii)(a)	Stage Carriage , whose covered distance in a month is upto 1500 kilometers , for every seat				
	(a) for Plane Route	85	3 Times of Monthly Tax mentioned in Column (3).	11 Times of Monthly Tax mentioned in Column (3).	-
	(b) for Hill Route	75			
(ii)(b)	Stage Carriage , whose covered distance in a month exceeds 1500 kilometers , for every seat - for every extra kilometer.	Rs. 0.04 for every seat for every kilometer will be added on monthly tax mentioned in SR.No. (ii)(a), column (3).			
(iii)	Stage Carriages exclusively operating within the limits of municipal corporation or municipality	85			
(iv)	Stage Carriages registered under motor vehicle act 1988 in any other state or in any other country under any other law enforce at that time with which reciprocal arrangements in the matter of road transport have and which are authorized to ply in uttarakhand under the counter signature of their permits, for every seat and covered distance.				
	(a) upto 1500 kilometres	75		11 Times of Monthly Tax	-

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	(b) exceeds 1500 kilometer - for every extra kilometer.	Rs. 0.04 for every seat for every kilometer will be added on monthly tax mentioned in SR.No. (iv) (a), Column (3).	3 Times of Monthly Tax mentioned in Column (3)	mentioned in Column (3)	
(v)	Motor Vehicle which operate on the route whose both the starting point and the terminal point situate within the state of India excluding Uttarakhand but part of such routes lies in with in Uttarakhand and the length of such parts does not exceed sixteen kilometers, for every seat.	60	180	650	-

Note:-

(a)	The rate of tax in respect of air conditioned vehicle shall be 25% more than the rates specified in column(3), column(4) and column(5) of the vehicles specified in column (2).
(b)	The monthly run distance of a stage carriage under column(2) against SR.NO. (ii)(a) and (ii)(b) of this part shall be such numbers of one way trips as are permitted under the conditions of permit multiplied by the total kilometers involved in one such trip.
(c)	The tax payable under this part shall be on the maximum numbers of seats permitted by the registering authority under the relevant provisions of The Motor Vehicle Act, 1988. For this purpose 50 % of the sanctioned standing capacity if any, shall be reckoned as additional seating capacity and where a motor vehicle is quipped with sleeping berths, each sleeping berth shall be regarded as the equivalent to two passenger seats. The conductor's and the driver's seat of stage carriage and driver's seat of contract carriage will not be included in seats.
(d)	Until such time as the timings and trips are fixed by The State Transport Authority or The Regional Transport Authority, as the case may be, an operator including the company or state transport undertaking shall pay tax on the monthly run

	distance to be arrived at on the basis of trips operated by the vehicle prior to the enforcement of this Act.
(e)	Hill route means and includes all roads within Pithoragarh, Champawat, Garhwal districts, tehsil Chakrata of Dehradun district and those portions of Nainital and Garhwal District which lies on north of the base of foothills from tanakpur in the east right along Kathgodam, Ramnagar, Kotdwar to Laxmanjhula in the west and all roads beyond municipal limit of Dehradun town towards Mussorie side.
(f)	Where a motor vehicle is used for different purposes or in such manner that it is taxable under more than one category of this part, the tax payable shall be at the highest appropriate rate.
(g)	In this part the expression "Municipal Corporation" or "Municipality" shall have the meaning respectively assigned to them in the Uttar Pradesh Municipal Corporation's Act, 1959 and Uttar Pradesh Municipality Act, 1916, as applicable in Uttarakhand.

TAXES ON THE VEHICLES OF THE STATES OTHER THAN UTTARAKHAND STATE:-

3. Tax on Goods Carriages under sub-section (2) of Section 4 read with clause (a) and (b) of sub section (1) of section 10			
S.R.No.	DESCRIPTION OF VEHICLES	RATE OF TAX (in Rs.)	PAYABLE AT
(1)	(2)	(3)	(4)
(i)	In respect of Goods vehicle, plying in Uttarakhand Check Posts/Offices		
	(a) Gross Vehicle Weight (GVW) not exceeding 3000 Kilograms for every 7 days or part thereof.	150	Check Posts/Offices
	(b) Light Goods Vehicle for Every Day	50	Check Posts/Offices
	(c) Medium Goods Vehicle for Every Day	75	Check Posts
	(d) Heavy Goods Vehicle for Every Day	100	Check Posts
Note:-			
Any good carriage registered in any State or Union Territory other than Uttarakhand and which is not exempted from permit under sub section (3) of section 66 of Motor Vehicle Act, 1988 if found plying without permit in uttarakhand, the tax in respect of such vehicle shall be payable and amount equivalent to 6 times of the rates as specified in column (3) on Motor Vehicles specified in column (2)			

4. Tax on Public Service under sub-section (2) and (2A) of Section 4 read with clause (a) and (c) of sub section (1) of section 10

S.R.No.	DESCRIPTION OF VEHICLES	RATE OF TAX (in Rs.)	PAYABLE AT
(1)	(2)	(3)	(4)
(i)	In respect of Public Service Vehicles, covered by Temporary Permit under section 87 of Motor Vehicle Act, 1988 or covered by permit under sub section (9) of Section 88 of Motor Vehicle Act, 1988 authorized for plying in Uttarakhand for per seat per day		
	(a) Ordinary	20	Check Posts/Offices
	(b) Air Conditioned	30	
(ii)	For every day of Halt (non operation) in Uttarakhand except days of operation in the State	200	
Note:-			
(1)	Tourist Vehicles registered in any other state of India in respect of which permits have been granted under sub section (9) of Section 88 of Motor Vehicle Act, 1988 shall be exempted from the payment of tax under the Act provided that similar reciprocal exemption is granted in respect of liability to pay tax, Additional Tax, Special Tax by whatever name it is known in such other state to tourist vehicles registered in the state of Uttarakhand and in respect of which similar permits have been granted by the State Transport Authority, Uttarakhand.		
(2)	Any Public Service vehicle registered in any State or Union Territory other than Uttarakhand and which is not exempted from permit under sub section (3) of Section 66 of Motor Vehicle Act, 1988 whenever found plying without permit, the tax shall be payable on such vehicle at the rate given below- (a) For Ordinary Public Service Vehicle, Tax Per Seat - Rs. 100 (b) For Air Conditioned Public Service Vehicle, Tax per Seat - Rs. 150		
(3)	The Days of Operation and the days of halt mentioned in column (2) again SR.No. (ii) shall be decided on the basis of the tour program attached with the permit but if the vehicle is found operating on the days of Halt it shall be liable to pay the 5 time of the Tax payable for the whole period.		

5. RATE OF TAX ON TEMPORARILY REGISTERED MOTOR VEHICLE UNDER SUB SECTION (3) OF SECTION 4

S.R.No.	DESCRIPTION OF VEHICLES	RATE OF TAX FOR EVERY 30 DAYS (in Rs.)
(1)	(2)	(3)
(i)	All Two Wheelers	50
(ii)	All Private Vehicles whose sitting capacity is not more than 6 seats	100
(iii)	Light Motor Vehicles	100
(iv)	Medium Goods Vehicle or Medium Passenger Vehicles	200
(v)	Heavy Goods Vehicle or Heavy Passenger Vehicles	300

6. RATE OF TAX ON VEHICLES UNDER THE POSSESSION OF DEALERS UNDER SUB SECTION (4) OF SECTION 4

S.R.No.	DESCRIPTION OF VEHICLES	ANNUAL RATE OF TAX ON EVERY VEHICLE (in Rs.)
(1)	(2)	(3)
(i)	Two Wheeler and Light Motor Vehicle	50
(ii)	Medium and Heavy Motor Vehicle	100
Note:-		
(1)	Assessment and Payment of Tax shall be on the basis of no. of Vehicles sold last calendar year. Where there is a difference between the no. of Vehicles sold last year and the no. of vehicles in possession of Dealer during the current calendar year, than the difference of tax paid and access or the tax due as the case may be, shall be adjusted or paid in next calendar year where depositing the tax.	

7. RATE OF "SPECIAL TAX" ON PUBLIC SERVICE VEHICLES UNDER SECTION 4A

SR.NO.	DESCRIPTION OF VEHICLES	RATE OF TAX PER SEAT PER DAY (in Rs.)
(1)	(2)	(3)
(i)	Stage Carriage covered by Temporary Permit issued for the conveyance of passengers on special occasions, such as to and from fair and religious gatherings or to carry marriage parties, tourist parties or such other reserved parties for every seat excluding driver	08
Note:-		
(1)	Such days in which the stage carriage covered under temporary permit operate outside Uttarakhand shall not be taken into account while computing the special tax.	
(2)	The Amount of Special Tax in any month for any such vehicle shall be paid by the owner of the motor vehicle at the time of taking Temporary Permit.	

8. RATES OF GREEN CESS ON THE MOTOR VEHICLES UNDER SUB SECTION (5) OF SECTION 4

SR.NO.	DESCRIPTION OF VEHICLES	RATE OF CESS (in Rs.)
(1)	(2)	(3)
(i)	Motor Vehicle other than transport vehicle	
	(a) Motor Cycle	400 (at the time of Registration)
	(b) Motor Vehicle other than Motor Cycle	1200(at the time of Registration)
(ii)	Motor Vehicle, other than transport Vehicle, completed 15 years from the date of it's registration, at the time of renewal of certificate of registration as per sub section (10) of section 41, of the Motor Vehicle Act 1988.	
	(a) Motor Cycle	400 (for every 5 year)
	(b) Motor Vehicle other than Motor Cycle	1200 (for every 5 year)
(iii)	Transport Vehicles completed 7 years from the date of it's registration at the time of renewal of fitness certificate as per section 56 of Motor Vehicle Act 1988	400 (for every year)

9. RATES OF REFUND OF ONE TIME TAX UNDER SUB SECTION (3) AND SUB SECTION (5) OF SECTION 12

SR.NO.	DESCRIPTION OF VEHICLES	RATE OF REFUND (in Rs.)
(1)	(2)	(3)
(i)	Motor Vehicle in respect of which one time tax has been paid and the motor vehicle has not been used for a continuous period of one month or more as specified under sub-section (3) of Section 12.	Amount equivalent to 0.005th part of the deposited amount for every month of none use.
(ii)	Motor Vehicle other than Transport Vehicle in respect where of one time tax has been paid and where in respect of such vehicle tax has been paid to any other state or Union Territory as specified under sub section (5) of Section 12 or converted into transport vehicle or whose registration has been cancelled.	After adjusting the 5% of the amount deposited for use of such vehicle for every year as non-transport vehicle in Uttarakhand. The remaining amount shall be refunded, provided that the maximum limit of such refund shall not be more than 75%
Note:-		
(1)	For this purpose the year shall be computed from the date of initial registration of the motor vehicle in Uttarakhand and the period of less than 1 year shall be ignored.	

10. Notification No. 1023/ix-1/106/2012 dated Dehradun, November 29, 2012

In exercise of the powers conferred by sub section (5) of Section 10 of the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003 (Uttarakhand Act no. 12 of 2003), the Governor is pleased to fix the rate of tax as Rs. 2200 (Two Thousand Two Hundred) only per seat except driver's seat, in respect of any motor vehicle, other than a transport vehicle, whenever found plying as a Transport Vehicle.

11. NOTE:-

These tax rates are subject to change. The details of tax rates should be referred to in the latest amended in Uttarakhand Motor Vehicles Taxation Reforms(Third Amendment) Rules 2012 and Uttarakhand Motor Vehicles Taxation Reforms(Fourth Amendment) Rules, 2013