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INFORMATION

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THE ANDHRA PRADESH GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1] AMARAVATI, TUESDAY, 13th JANUARY, 2026.

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,**

The following is the authoritative text in English Language of the Ordinance promulgated by the Governor on the 12th January, 2026 is being published under Article 348(3) of the Constitution of India for general information:-

ANDHRA PRADESH ORDINANCE No. 1 OF 2026.

Promulgated by the Governor in the Seventy-sixth year of the Republic of India.

**AN ORDINANCE FURTHER TO AMEND THE ANDHRA
PRADESH MOTOR VEHICLES TAXATION ACT,1963.**

Whereas, road safety has emerged as a critical public policy priority. A large number of road accidents, fatalities and injuries occurring in the State are attributable to engineering deficiencies, inadequate enforcement, poor road geometries, and lack of protective structures, insufficient road markings and signage, and absence of systematic road safety interventions;

And Whereas, to address these issues in a sustained manner, there is an urgent need for dedicated financial resources for continuous road maintenance, corrective engineering, black spot improvement and road safety infrastructure;

And Whereas, the reduction of GST on motor vehicles by the Government of India from 28% to 18% has resulted in considerable reduction in the vehicle cost payable by buyers. Hence, levying a nominal cess will not impose any significant financial burden on vehicle owners;

And Whereas, the Government has decided to introduce an additional Tax called as “Road Safety Cess” inserting new section as section 3-C in the Andhra Pradesh Motor Vehicles Taxation Act, 1963 and as per the rates prescribed as per the Tenth Schedule of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 for utilising the amount for various road safety measures. The “Road Safety Cess” shall be levied and collected on the motor vehicles liable to pay life tax at the time of registration;

And whereas, Government have decided to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963, suitably;

And whereas, the Legislature of the State is not now in session and the Governor of Andhra Pradesh is satisfied that circumstances exist which render it necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of Article 213 of the Constitution of India, the Governor hereby promulgates the following Ordinance: -

Short title and
commencement.

1. (1) This Ordinance may be called the Andhra Pradesh Motor vehicles Taxation (Amendment) Ordinance.2026.

(2) It shall be come into force at once.

Insertion of new
Section 3-C.

Act No. 5 of 1963.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the Principal Act), after section 3-B, the following new section shall be inserted, namely, -

“3-C Levy of Road Safety Cess - There shall be levied and collected an additional tax called “Road Safety Cess” by the Licensing Authority, at the time of registration of motor vehicles liable to pay life tax, at the rates specified in the Tenth Schedule for the purpose of implementation of road safety measures.”.

Insertion of new
Schedule - Tenth
Schedule.

3. in the Principal Act, after the Ninth Schedule, the following new Schedule shall be inserted, namely, -

THE TENTH SCHEDULE		
(See Section 3-C)		
Sl. No.	Class of Vehicle	Rate of Road Safety Cess
(1)	(2)	(3)
1.	Motor Cycles	10% of the life tax payable
2.	Motor Cars, Motor Cabs	
3.	4 Wheeled Goods Carriages below 3000 Kgs GVW	
4.	Construction equipment vehicles	
5.	Other vehicles for which life tax is applicable	

S. ABDUL NAZEER,

Governor of Andhra Pradesh.

GOTTAPU PRATIBHA DEVI,

Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.