



**KARNATAKA LEGISLATIVE ASSEMBLY
SIXTEENTH LEGISLATIVE ASSEMBLY
NINTH SESSION
(Adjourned Meetings)**

**THE KARNATAKA MOTOR VEHICLES TAXATION (AMENDMENT)
BILL, 2026
(LA Bill No. 12 of 2026)**

A Bill further to amend the Karnataka Motor Vehicles Taxation Act, 1957.

Whereas it is expedient further to amend the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) for the purpose hereinafter appearing:

Be it enacted by the Karnataka State Legislature in the seventy seventh year of the Republic of India, as follows:-

1. Short title and commencement.- (1) This Act may be called the Karnataka Motor Vehicles Taxation (Amendment) Act, 2026.

(2) It shall come into force from such date as the State Government may, by notification in the official Gazette, appoint.

2. Amendment of section 3.- In section 3 of the Karnataka Motor Vehicles Taxation Act, 1957 (Karnataka Act 35 of 1957) (hereinafter referred to as the Principal Act), in sub-section (1), after fourth proviso, in Explanation-2, for the words, letters and figures "Parts A1, A2, A4, A5, A6, A7 and A8", the words, letters and figures "Parts A1, A2, A2(a), A4, A5, A5(a), A6, A7, A8, A8(a), A9 and A10" shall be substituted.

3. Amendment of section 4.- In section 4 of the Principal Act, in sub-section (3), after fourth proviso, the following shall be inserted, namely:-

"Provided also that, in case of new vehicle registered or other State vehicles migrating to this State, tax shall be levied as per the schedule Part-A."

4. Amendment of section 7.-In section 7 of the principal Act, in sub-section (3), after the word, letter and figure "Part C8", the words, letters, figures and brackets "Part C1(a), Part C4(a) and Part C7(a)" shall be inserted;

5. Amendment of schedule.- In the Schedule to the Principal Act,-

(1) in Part A,-

(i) (a) in item no. 03, after the words "cash van", the words "already registered Commercial Tractor Trailers in the State" shall be inserted;

(b) for item no. 05 and the entries relating thereto, the following shall be substituted, namely:-

“

5 (i)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 20 passengers (excluding driver and conductor or attendant) and comply with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989, for every passenger.	1500.00
(ii)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers but not more than 20 passengers (excluding driver and conductor or attendant) other than those liable to be taxed under item 5(a)(i) for every passengers.	1500.00

(iii)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 20 passengers (excluding driver and conductor or attendant) other than those liable to be taxed under item 5(a) (i) for every passengers.	2000.00
(iv)	Motor vehicles (LMV-Contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers but not more than 20 passengers (excluding driver and conductor or attendant) which are converted from maxi cab where registered/ conversion on or before 28-05-2021 and comply with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989 for every passenger.	700.00

(c) for item no 06 and the entries relating thereto, the following shall be substituted, namely: -

6 (a)	Motor Vehicles (luxury buses) plying for hire or reward, constructed or adapted to carry more than 12 passengers (excluding driver and conductor or attendant) and comply with rule 128 of the Central Motor Vehicles rules, 1989, or Motor Vehicles with permits granted under Rule 82 to 85-A of the Central Motor Vehicles Rules 1989 or permits under sub-section (14) read with sub-section (9) of section 88 of the Motor Vehicles Act, 1988, plying for hire or reward permitted to carry more than twelve passengers (excluding driver and conductor or attendant) for every passenger.	2500.00
(b)	Motor Vehicles (Sleeper Coaches) plying for hire or reward, constructed or adapted to carry passengers (excluding driver and conductor or attendant) and comply with rule 125(c) with AIS 119 standards of the Central Motor Vehicles Rules, 1989, or Motor Vehicles with permits granted under rule 82 to 85-A of the Central Motor Vehicles Rules, 1989 or permits under sub-section (14) read with sub-section (9) of section 88 of the Motor Vehicles Act 1988, plying for hire or reward permitted to carry more than twelve passengers (excluding driver and conductor or attendant) for every sleeper.	3000.00

(d) in item no 13, after the words "Motor Vehicles", the words "already registered in the State" shall be inserted;

(ii) after Part-A2 and the entries relating thereto, the following shall be inserted, namely:-

“PART –A2(a)
[see section 3(1)]
Commercial Tractors Trailers

Sl. No.	Classes of vehicles	Commercial Tractors Trailers
1	2	3
A	At the time of Registration of New Vehicle	10 % of cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4Years but not more than 5 Years	75%
5	More than5Years but not more than 6 Years	69%
6	More than6Years but not more than 7 Years	64%
7	More than7Years but not more than 8 Years	59%
8	More than 8Years but not more than 9 Years	54%
9	More than9Years but not more than10 Years	49%
10	More than10Years but not more than11 Years	45%
11	More than11Years but not more than12 Years	41%
12	More than12Years but not more than13 Years	37%
13	More than13Years but not more than 14 Years	33%
14	More than14Years but not more than 15 Years	29%
15	More than15 years	25%

(iii) for Part-A5 and the entries relating thereto, the following shall be substituted, namely: -

“PART A5
(see section 3(1))

Lifetime Tax for Motor cars, Jeeps, Omni Buses and Private Service Vehicles.

Sl. No.	Class of vehicles	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which does not exceed Rs. 5 Lakhs.	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceedsRs 5 Lakhs but does not exceed Rs.10Lakh	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs10 Lakhs but does not exceed Rs.20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs.20 Lakhs.
1	2	3	4	5	6
A	At the time of Registration of New Vehicle	13 % of cost of the Vehicle	14 % of the cost of the Vehicle	17% of the cost of the Vehicle	18% of the cost of the Vehicle

B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%

”

(iv) after Part-A5 and the entries relating thereto, the following shall be inserted, namely:-

“PART A5(a)
(see section 3(1))
(Battery Operated Vehicle (BOV))
Lifetime Tax for Motor cars, Jeeps, Omni Buses and Private Service Vehicles
which run on Electricity

Sl. No.	Class of vehicles	Motor cars, Jeeps, Omni Buses and Private Service Vehicles run on Electricity having cost of the vehicle which does not exceed Rs. 10 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles run on Electricity having cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceed Rs 25 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles run on Electricity having cost of the vehicle which exceeds Rs. 25 Lakhs
1	2	3	4	5
A	At the time of Registration of New Vehicle	5 % of cost of the Vehicle	8 % of the cost of the Vehicle	10 % of the cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%
4	More than 4Years but not more than 5 Years	75%	75%	75%
5	More than5Years but not more than6 Years	69%	69%	69%
6	More than6Years but not more than7 Years	64%	64%	64%
7	More than7Years but not more than 8 Years	59%	59%	59%
8	More than 8Years but not more than 9 Years	54%	54%	54%
9	More than9Years but not more than10 Years	49%	49%	49%

10	More than 10 Years but not more than 11 Years	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%
15	More than 15 years	25%	25%	25%

(v) for Part-A7 and the entries relating thereto, the following shall be substituted, namely:-

**“PART A7
(see section 3(1))**

Lifetime Tax for Construction Equipment Vehicles (As renumbered and defined under Rule 2(cab) of C M V Rules,1989) And vehicles fitted with Air Compressor and Generators.

Sl. No.	Class of vehicles	Construction equipment vehicles
A	At the time of Registration of New Vehicles	10 percent of cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4 Years but not more than 5 Years	75%
5	More than 5 Years but not more than 6 Years	69%
6	More than 6 Years but not more than 7 Years	64%
7	More than 7 Years but not more than 8 Years	59%
8	More than 8 Years but not more than 9 Years	54%
9	More than 9 Years but not more than 10 Years	49%
10	More than 10 Years but not more than 11 Years	45%
11	More than 11 Years but not more than 12 Years	41%
12	More than 12 Years but not more than 13 Years	37%
13	More than 13 Years but not more than 14 Years	33%
14	More than 14 Years but not more than 15 Years	29%
15	More than 15 years	25%

(vi) for Part-A8 and the entries relating thereto, the following shall be substituted, namely:-

**“PART A8
{see section 3(1)}**

Lifetime Tax for Motor Cabs other than those registered out- side the State and covered with the permit issued under sub-section (9) of Section 88 of the Motor Vehicle Act 1988(Central Act 59 of 1988).

Sl. No.	Class of vehicles	Cost of the vehicle which does not exceed Rs. 10 Lakhs	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceed Rs. 15 Lakhs	Cost of the vehicle which exceeds Rs. 15 Lakhs
A	At the time of Registration of New Vehicles	5% of the cost of the vehicle	9% of the cost of the vehicle	15% of the cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%
15	More than 15 years	25%	25%	25%

”

(vii) after Part-A8, and the entries relating thereto, the following shall be inserted, namely:-

**“PART A8(a)
(see section 3(1))**

(Battery Operated Vehicles (BOV))

Lifetime Tax for Motor Cabs other than those registered outside the State and covered with the permit issued under sub-section (9) of Section 88 of the Motor Vehicle Act 1988(Central Act 59 of 1988).

Sl. No.	Class of vehicles	Motor Cabs which run on Electricity having cost of the vehicle which does not exceed Rs. 10 Lakhs	Motor Cabs which run on Electricity having cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceed Rs. 25 Lakhs	Motor Cabs which run on Electricity having cost of the vehicle which exceeds Rs. 25 Lakhs
A	At the time of Registration of New Vehicles	5% of the cost of the vehicle	8% of the cost of the vehicle	10% of the cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%
15	More than 15 years	25%	25%	25%

(viii) after Part-A9, and the entries relating thereto, the following shall be inserted, namely:-

**“PART A-10
(see section 3(1))**

Lifetime Tax for Motor Vehicles Mounted with Drilling Rigs or Mounted with Air Compressor with drilling rig unit vehicles

Sl. No.	Class of vehicles	Cost of the vehicle
A	At the time of Registration of New Vehicles	10% of the cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4 Years but not more than 5 Years	75%
5	More than 5 Years but not more than 6 Years	69%
6	More than 6 Years but not more than 7 Years	64%
7	More than 7 Years but not more than 8 Years	59%
8	More than 8 Years but not more than 9 Years	54%
9	More than 9 Years but not more than 10 Years	49%
10	More than 10 Years but not more than 11 Years	45%
11	More than 11 Years but not more than 12 Years	41%
12	More than 12 Years but not more than 13 Years	37%
13	More than 13 Years but not more than 14 Years	33%
14	More than 14 Years but not more than 15 Years	29%
15	More than 15 years	25%

(2) In Part C,-

(i) after Part C1, and the entries relating thereto, the following shall be inserted, namely:-

**“PART C1(a)
(see section 7(3))**

Refund Table for Commercial Tractors Trailers

Sl.No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%

6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

(ii) after Part C4, and the entries relating thereto, the following shall be inserted, namely:-

**“PART C4(a)
(see section 7(3))**

Refund Table for Motor cars, Jeeps, Omni Buses and Private Service Vehicles which run on Electricity.

Sl.No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

(iii) after Part C7, and the entries relating thereto, the following shall be inserted, namely:-

**“PART C7(a)
(see section 7(3))**

Refund Table for Motor cab which run on Electricity.

Sl.No.	If after the registration removal of vehicles or cancellation of Registration of vehicle taken place.	Percentage of Life Time Tax paid to be refunded
1	Within a year	93%
2	After 1 year but within 2 years	87%
3	After 2 year but within 3 years	81%
4	After 3 year but within 4 years	75%
5	After 4 year but within 5 years	69%
6	After 5 year but within 6 years	64%
7	After 6 year but within 7 years	59%
8	After 7 year but within 8 years	54%
9	After 8 year but within 9 years	49%
10	After 9 year but within 10 years	45%
11	After 10 year but within 11 years	41%
12	After 11 year but within 12 years	37%
13	After 12 year but within 13 years	33%
14	After 13 year but within 14 years	29%
15	After 14 year but within 15 years	25%
16	After 15 years	Nil

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6. Power to remove difficulty.- (1) If any difficulty arises in giving effect to the provisions of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2026 the State Government may, by order published in the Official Gazette, make such provisions as may appear to it be necessary or expedient for the purposes removing difficulty:

Provided that, no such order shall be made after the expiry of a period of two years from the date of commencement of the Karnataka Motor Vehicles Taxation (Amendment) Act, 2026.

(2) Every order made under sub-section (1) shall, as soon as after it is made, be laid before the State Legislature.

STATEMENT OF OBJECTS AND REASONS

It is considered necessary further to amend the Karnataka Motor Vehicle Taxation Act, 1957 (Karnataka Act No 35 of 1957) to make collection of tax effectively and to reduce the tax payment defaulters for the ex-chequer of the state and certain other consequential amendments are also made.

Hence, the Bill.

FINANCIAL MEMORANDUM

There is no financial expenditure involved in the proposed legislative measure.

However, it is expected to collect rupees 250 crores from the proposed legislature measure from different category of vehicles which will be registered in the year 2026-27.

RAMALINGA REDDY

Minister for Transport and Muzrai

M.K. VISHALAKSHI

Secretary

Karnataka Legislative Assembly

ANNEXURE**Extract of the Karnataka Motor Vehicle Taxation Act, 1957
(Karnataka Act No. 35 of 1957)****XXX****XXX****XXX**

3. Levy of tax.- (1) A tax at the rates specified in Part A of the Schedule shall be levied on all motor vehicles suitable for use on roads [x x x]:

[Proviso x x x]

[Provided that in the case of a motor cycle (including motor scooter and cycle with attachment for propelling the same by mechanical power) [other than those owned by Central Government employees or Defence Personnel] [or employees of public sector undertakings owned by Government of India including nationalised banks] [which are brought with them to the State of Karnataka on transfer for which lifetime tax, or tax quarterly or annually, as the case may be, has already been paid in other states or union territories] the tax shall be levied at the rates specified in part 5 [A1]5 of the schedule:]

[Provided further that in the case of tractors, trailers and power tiller trailers, -

(a) owned by agriculturists and whose main source of income is from agriculture;

(b) owned by agricultural co-operative societies including Vyavasaya Seva Sahakari Sangha Niyamitha, Raitha Seva Sahakari Sangha Niyamitha, Sericulture-cum-Farmers Co-operative Societies, Large Sized Co-operative Societies, Co-operative Agricultural Banks, Small sized Co-operative Societies, Agricultural Credit Societies, Multipurpose Co-operative Credit Societies, Doddapramanada Prathamika Patthina Sahakari Sangha, Primary Co-operative Agriculture and Rural Development Bank and Services Co-operative Societies; and

(c) not falling under clauses (a) and (b) above but used exclusively for carrying out such agricultural operations as may be prescribed,

the tax shall be levied at the rates specified in Part-2[A2]2 of the schedule:11

[Provided also that in case of Vintage-car and Classic car, the tax shall be levied at the rates specified in Part 2[A3 of the schedule:]

[Provided also that:-

[(a) In case of three wheelers including autorickshaws used for transportation of goods not exceeding [1500 kgs.] in weight laden and vehicles permitted to carry three passengers (excluding driver) either used for hire or reward or not, the tax shall be levied at the rates specified in Part 'A4' of the schedule.

[(aa) In case of goods vehicles having gross vehicle weight exceeding 1,500 kgs but not exceeding 13[12[10[12,000 kgs]10]12]13 Kgs in weight laden, whether used for hire or reward or not, tax shall be levied at the rates specified in Part A6 of the Schedule]

[(b) in case of motor cars including jeeps (other than those [owned by companies. Central Government employees or defence personnel] [or employees of public sector undertakings owned by Government of India including nationalised banks] [which are brought with them to the State of Karnataka on transfer for which lifetime tax, or tax quarterly or annually, as the case may be, has already been paid in other states or union territories and omni buses and private service vehicles having floor area not exceeding [five square meters], tax shall be levied at the rates specified in part A5 of the Schedule.

[X X X]

dExplanation-1.-A motor vehicle of which the certificate of registration is current shall, for the purposes of this Act, be deemed to be a vehicle suitable for use on roads.

Explanation-2.- In respect of motor vehicles registered outside the State of Karnataka and which are in the State for a period exceeding thirty days, notwithstanding anything contained in the provisions of the Motor Vehicles Act, 1988 (Central Act 59 of 1988), and in any order or direction contained in any judgment or order of any Court, tax shall be levied as specified in Parts A1, A2, A4, A5, A6, A7 and A8 as the case may be;

Note. For the purpose of the above Explanation the certificate of registration shall, notwithstanding anything contained in section 38 of the Motor Vehicles Act, 1939, be deemed to be current even if the certificate of fitness is not effective provided such certificate of fitness has not been cancelled.

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4. Payment of tax.- (1) The tax levied under section 3 shall be paid in advance by the registered owner or person having possession or control of the motor vehicle, for a quarter, half-year or year, at his choice, within a month from the commencement of such quarter, half-year, or year as the case may be:

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(2) In case of half-yearly and annual payments, or payments for the period of five years or ten years such rebate in respect of the tax as may be prescribed shall be granted.

(3) Notwithstanding anything contained in the preceding sub-sections, the tax levied under the provisos to sub-section (1) of section 3, shall be paid in advance in a lumpsum by the registered owner or person having possession or control of the motor vehicle and the tax so paid shall be for the life time of the vehicle:

Provided that the motor cycle in respect of which the tax is already paid under sub-section (1) of section 3 prior to the first day of April, 1986, tax specified under the first proviso to sub-section (1) of section 3 shall be levied after the expiry of the period for which the tax paid under sub-section (1) and such tax shall be paid within one month from the date of expiry of the said period.

Provided further that in the case of tractors, trailers and power tiller trailers specified in the second proviso to sub-section (1) of section 3, in respect of which the tax is already paid under that sub-section prior to the first day of April, 1990, the tax specified under the second proviso to sub-section (1) of section 3 shall be levied after the expiry of the period for which the tax is paid under sub-section (1) and such tax shall be paid within one month from the date of expiry of the said period.

Provided also that, in case of new vehicle registered or other State goods vehicles migrating to this State having GVW exceeding 1500 kgs but not exceeding 12000 kgs, tax levied shall be levied under Part-A6.

Provided also that, in case of new vehicle registered or other State motor cab vehicles migrating to this State tax shall be levied under Part-A8.

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7. Refund of tax.- (1) Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the prescribed authority that the vehicle has not been used during the whole of that period, or a continuous part thereof, not being less than one calendar month, a refund shall be made of such portion of the tax and subject to such conditions as may be prescribed.

(2) When a motor vehicle in respect of which the tax has been paid is altered in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a certificate signed by a registering authority stating that the vehicle had been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the taxation card and the amount of the tax leviable on such vehicle at the lower rate.

(3) Notwithstanding anything contained in sub-sections (1) and (2), where tax has been paid under sub-section (3) of section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified in Part C, Part CC, Part C1, Part C2, Part C3, Part C4 and Part C5, Part C6, Part C7 and Part C8 as the case may be of the schedule in the case of,—

(i) removal of the vehicle to any other State on transfer of ownership or change of address; or

(ii) cancellation of registration of vehicle on account of scrapping of such vehicle due to accidents or other causes:

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PART A
[See Section 3(1)]

Item No.	Class of vehicles	Quarterly tax for vehicles fitted with pneumatic tyres
1	2	3 (Rs.Ps)
1.	Motor Cycles (including Motor Scooters and Cycles with attachment of propelling the same by mechanical power) owned by Central Government Employees or Defence Personnel or employees of public sector undertakings owned by Government of India including nationalised banks which are brought with them to the State of Karnataka on transfer for which lifetime tax, or tax quarterly or annually, as the case may be, has already been paid in other states or union territories	125.00
2.	invalid carriages/Adapted vehicle/Divyangjan (availling GST Concession	10.00
3.	Goods Vehicles including mobile canteen, mobile library van, mobile workshop, mobile clinic, X-Ray van, Cash van (1) Vehicles in weight laden:- (a) XXX (b) XXX (c) xxx Exceeding 5500 kgs but not exceeding 12000 kgs already registered in the state (d) Exceeding 12000 kgs but not exceeding 15000 kgs. (e) Exceeding 15000 kgs " (2) Additional tax payable in respect of goods vehicles specified in paragraph (1) used for drawing trailers for each trailer in weight laden,— for every 1000 Kgs. or part thereof— Provided that two or more goods vehicles shall not be chargeable under this item in respect of the same trailer.	2200-00 2200-00 plus Rs. 75-00 for every 250 kgs or part thereof in excess of Kgs Rs. 100-00
XXX XXX XXX		
5(a)(i)	Motor vehicles (contract carriages) plying for hire or reward and constructed or adopted to carry more than 8[20]8 passengers (excluding driver and conductor/ attendant) and complying with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989, for every passenger	1500.00
(ii)	Motor vehicles (contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers (excluding driver and conductor/ attendant) other than those liable to be taxed under item 5(a) (i) for every passenger	2500.00
(iii)	Motor vehicles (Contract carriages) plying for hire or reward and constructed or adopted to carry more than 12 passengers but not more than 20 passengers (excluding driver and conductor/ attendant) and comply with Rule 151(2) of the Karnataka Motor Vehicles Rules, 1989, for every passenger.	900.00

(b)	Motor vehicles plying for hire or reward constructed or adapted to carry more than 12 passengers (excluding driver and conductor/ attendant) and complying with rule 151(2) of the Karnataka Motor Vehicles Rules, 1989 and covered by special permit issued under section 88 (8) of the Motor Vehicles Act, 1988 for every passenger	1500.00
6(a)	Motor vehicles (Luxury buses), plying for hire or reward, constructed or adapted to carry more than twelve passengers (excluding driver and conductor/ attendant) and complying with rule 128 of Central Motor Vehicles Rules, 1989 or Motor Vehicles with permits granted under the Motor Vehicles (All India Permit for Tourist-Transport Operators) Rules 1993, plying hire or reward permitted to carry more than twelve passengers (excluding Driver and Conductor or Attendant) For every passenger	3500.00
(b)	Motor vehicles (Sleeper Coaches) plying for hire or reward and constructed or adopted to carry passengers (excluding driver and conductor/attendant) and comply with Rule 125(c) with AIS 119 standards of the Central Motor Vehicles Rules, 1989, granted permits under section 88 (9) of the Motor Vehicles Act 1988, for every sleeper.	4000.00
XXX XXX XXX		
13.	Motor vehicles mounted with Drilling Rigs or mounted with Air Compressor with drilling rig unit.	3000.00

XXX**XXX****XXX****PART A5****{see section 3(1)}****Lifetime Tax for Motor cars, Jeeps, Omni Buses and Private Service Vehicles.**

Sl No	Class of vehicles	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which does not exceed Rs. 5 Lakhs.	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs 5 Lakhs but does not exceeding Rs.10Lakh	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceeds Rs10 Lakhs but does not exceed ing Rs20 Lakhs	Motor cars, Jeeps, Omni Buses and Private Service Vehicles having floor area up to 5 Sq. Mtrs, cost of which exceed Rs.20 Lakhs.	Motor cars, Jeeps, Omni Buses and Private Service Vehicles run on Electricity having cost of the vehicle which exceeds Rs.25 Lakhs
1	2	3	4	5	6	7
A	At the time of Registration of New Vehicle	13 % of cost of the Vehicle	14 % of the cost of the Vehicle	17% of the cost of the Vehicle	18% of the cost of the Vehicle	10% of the cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%	93%	93%	93%

2	More than 2 Years but not more than 3 Years	87%	87%	87%	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%	81%	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%	75%	75%	75%
5	More than 5 Years but not more than 6 Years	69%	69%	69%	69%	69%
6	More than 6 Years but not more than 7 Years	64%	64%	64%	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59	59%	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%	54%	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%	49%	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%	45%	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%	41%	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%	37%	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%	33%	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%	29%	29%	29%
15	More than 15 years	25%	25%	25%	25%	25%

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PART A7**{see section 3(1)}**

Lifetime Tax for Construction Equipment Vehicles (As defined under clause (cab) of rule 2 of the Central Motor Vehicle Rules, 1989) and vehicles fitted with Air Compressor and Generators

SI No	Class of vehicles	Construction equipment vehicles
A	At the time of Registration of New Vehicles	8 percent of cost of the Vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%
2	More than 2 Years but not more than 3 Years	87%
3	More than 3 Years but not more than 4 Years	81%
4	More than 4 Years but not more than 5 Years	75%
5	More than 5 Years but not more than 6 Years	69%
6	More than 6 Years but not more than 7 Years	64%
7	More than 7 Years but not more than 8 Years	59%
8	More than 8 Years but not more than 9 Years	54%
9	More than 9 Years but not more than 10 Years	49%
10	More than 10 Years but not more than 11 Years	45%
11	More than 11 Years but not more than 12 Years	41%
12	More than 12 Years but not more than 13 Years	37%
13	More than 13 Years but not more than 14 Years	33%
14	More than 14 Years but not more than 15 Years	29%
15	More than 15 years	25%

XXX**XXX****XXX****PART A8****{see section 3(1)}**

Life time Tax for Motor Cabs other than those registered out-side the State and covered with the permit issued under sub-section (9) of section 88 of the Motor Vehicle Act, 1988 (Central Act 59 of 1988).

SI No	Class of vehicles	Cost of the vehicle which does not exceed Rs. 10 Lakhs	Cost of the vehicle which exceeds Rs. 10 Lakhs but does not exceed Rs. 15 Lakhs
A	At the time of Registration of New Vehicles	5% of the cost of the vehicle	9% of the cost of the vehicle
B	If the vehicle is already registered and its age from the month of Registration is:	Percentage of the Life Time Tax levied under Clause A	Percentage of the Life Time Tax levied under Clause A
1	Not more than 2 years	93%	93%
2	More than 2 Years but not more than 3 Years	87%	87%
3	More than 3 Years but not more than 4 Years	81%	81%
4	More than 4 Years but not more than 5 Years	75%	75%
5	More than 5 Years but not more	69%	69%

	than 6 Years		
6	More than 6 Years but not more than 7 Years	64%	64%
7	More than 7 Years but not more than 8 Years	59%	59%
8	More than 8 Years but not more than 9 Years	54%	54%
9	More than 9 Years but not more than 10 Years	49%	49%
10	More than 10 Years but not more than 11 Years	45%	45%
11	More than 11 Years but not more than 12 Years	41%	41%
12	More than 12 Years but not more than 13 Years	37%	37%
13	More than 13 Years but not more than 14 Years	33%	33%
14	More than 14 Years but not more than 15 Years	29%	29%
15	More than 15 years	25%	25%

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