

THE NAGALAND PASSENGERS AND GOODS TAXATION
(AMENDMENT) BILL, 2023

A

Bill

further to amend the Nagaland Passengers and Goods Taxation Act, 1967 to effect revision of levy of taxation on Goods and Passengers carried by road.

BE it enacted by the Nagaland State Legislative Assembly in the Seventy-fourth Year of the Republic of India as follows:-

1. Short title, extent and commencement

- (1) This Act may be called the Nagaland Passengers and Goods Taxation (Amendment) Act, 2023.
- (2) It shall extend to the whole State of Nagaland.
- (3) It shall come into force on such date as appointed by the State Government may, by notification in the Official Gazette.

Bill No. 171 of 2023

2. Amendment of Section 2.

In Section 2 of the Nagaland Passengers and Goods Taxation Act, 1967 (hereinafter called the Principal Act), clause (v) of sub-section (4) shall be omitted.

3. Amendment of Schedule

In the Principal Act, for the existing Schedule (which was inserted by the Nagaland Passengers and Goods Taxation (Amendment) Act, 2000), the following schedule shall be substituted, namely:-

THE SCHEDULE

(See Section 3)

A. Motor Vehicle for Transportation of Goods on hires (Rate of Tax in Rupees)

Sl. No.		Annual Tax	
		Annually	Quarterly
1	Up to 2 Metric tons	700.00	175.00
2	Up to 5 Metric tons	1400.00	350.00
3	Up to 10 Metric tons	2100.00	525.00
4	Up to 20 Metric tons	2800.00	700.00
5	Up to 30 Metric tons	3500.00	875.00
6	Above 31 Metric tons	4200.00	1050.00
7.	E-Cart	Same as autorickshaw goods	

A. Motor Vehicle for carriage of Passengers on hire or reward.

1. City Bus. (Rate of Tax in Rupees)

Sl. No.	Seating capacity	Annual tax	
		Annually	Quarterly
1	Up to 25 seating capacity	1750.00	438.00
2	Up to 30 seating capacity	2100.00	525.00
3	Up to 35 seating capacity	2450.00	612.50
4	Up to 42 seating capacity	2800.00	700.00
5	Above 43 seats	3150.00	787.50

2. Stage/ Contract Carriage (Rate of Tax in Rupees)

Sl. No.	Seating capacity	Annual tax	
		Non A/C	A/C
1	Up to 25 seating capacity	2100.00	2500.00
2	Up to 30 seating capacity	2450.00	2900.00
3	Up to 35 seating capacity	2800.00	3300.00
4	Up to 42 seating capacity	3150.00	3800.00
5	Above 43 seats	3500.00	4200.00
6	Sleeper class(Bus)	-	
	i. Upto 20 sleeper berths		2500.00
	ii. Upto 25 sleeper berths		3100.00
	iii. Upto 30 sleeper berths		3800.00
	iv. Upto 35 sleeper berths		4400.00
	v. Upto 40 sleeper berths		4900.00
	vi. Upto 50 sleeper berths		5500.00
	vii. Above 51 sleeper berths		6300.00

2. Taxi (Motor Cab/ Two Wheeler) (Rate of Tax in Rupees)

Sl. No.	Description of vehicle	Annual tax	
		Non A/C	A/C
1	Auto Rickshaw, seating Capacity of 3 Passenger	1050.00	-
2	Auto Rickshaw, seating Capacity above 4.	1400.00	-
3	Local Taxi	1400.00	-
4	Regional Taxi	1400.00	-
5	All India/State Tourist Taxi	1750.00	2100.00
6	Two Wheeler taxi	-	-
7	E-Rickshaw	1400.00	-

3. Taxi (Maxi Cab)

(Rate of Tax in Rupees)

Sl. No.	Description of vehicle	Annual tax	
		Non A/C	A/C
1	Regional Taxi	1750.00	2100.00
2	All India/ State Tourist Taxi	2100.00	2500.00

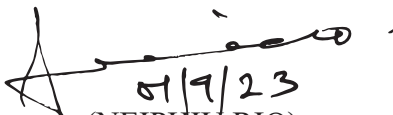
Note: E –RICKSHAW(for transport of passengers for hire or reward) and E-CART (for carrying goods for hire or reward) : passenger and goods tax for E-rickshaws shall be same as auto-rickshaws.

STATEMENT OF OBJECTS & REASONS.

The Nagaland Passenger & Goods Taxation Act, 1967 otherwise called the Principal Act, provides for levy of tax on passengers & goods carried in Motor Vehicles by road. The Nagaland Passengers & Goods Taxation was last revised in the year 2000.

The tax rate prevalent in the State is comparatively low as compared to other States in the Country. The hiring charges of Transport Vehicles had significantly increased and the road conditions too have improved over the years.

Taking into considered account the rise in price over the period of time and to improve the financial health of the State. The Government proposes for revision of the Passengers and Goods tax in the State by further amending The Nagaland Passenger & Goods Taxation Act, 1967.



01/7/23
(NEIPHIU RIO)

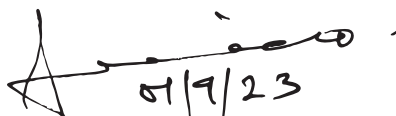
Chief Minister

&

Minister-in-Charge

MEMORANDUM OF DELEGATED LEGISLATION.

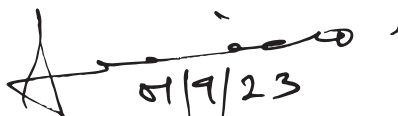
Clause (a) of sub-section 2 of section 28 of the Nagaland Passengers and Goods Taxation Act, 1967, empowers the State Government for levy of tax for Goods and Passengers vehicles. Every amendment made under this section shall be laid before the Nagaland Legislative Assembly.



01/9/23
(NEIPHIU RIO)
Chief Minister
&
Minister-in-Charge

FINANCIAL MEMORANDUM.

The proposed amendment of the Nagaland Passengers and Goods Taxation Bill (Amendment), 2023, does not require any financial implication from the consolidated fund of the State of Nagaland.



01/7/23
(NEIPHIU RIO)

Chief Minister
&
Minister-in-Charge



GOVERNMENT OF NAGALAND

**THE NAGALAND PASSENGERS
AND GOODS TAXATION
(AMENDMENT) BILL, 2023**

