

PART - IV

GOVERNMENT OF NAGALAND
DEPARTMENT OF JUSTICE & LAW
NAGALAND: KOHIMA

NOTIFICATION

Dated Kohima, the 25th Jan'2010

NO.LAW/ACT-257/2009: The Nagaland Motor Vehicle one time Taxation (3rd Amendment) Act, 2009 (Act No.1 of 2010) which was assented by the Governor on 24th Dec'2009 is hereby re-published for general information.

Sd/-

NGAMJOK KONYAK
Joint Secretary to the Govt. of Nagaland

An Act

to further amend the Nagaland Motor Vehicles Taxation Act, 1967
(Act No.1 of 1967)

Be it enacted in the sixty-third year of the Republic of India as follows:

1. Short title, extent and commencement

- (1) This Act may be called the Nagaland Motor Vehicles Taxation (3rd Amendment) Act, 2009.
- (2) It shall extend to the whole State of Nagaland.
- (3) It shall come into force from such date of its publication in the official Gazette.

2. Amendment of schedule.

The Schedule II and Schedule III to the principal Act inserted by the Nagaland Motor Vehicles Taxation (Amendment) Act, 1999, is further substituted as follows;

SCHEDULED -II
[(See Section 5(2))]

SCHEDULE OF ONE-TIME TAX FOR TWO WHEELER, TRI-
CYCLE AND NON-TRANSPORT VEHICLE

- A. Non-Transport Vehicle (Vehicle not use for hire or reward) one time tax for a period of 15 years on the basis of the cost of the Vehicle.
- (1) Two wheeler- 5 % of the cost of the vehicle.
- (2) Three wheeler- 10 % of the cost of the vehicle.
- (3) Four wheeler- 5 % of the cost of the vehicle.
- B. Vehicle registered in other State and having paid one time tax in the other States on migration to the State of Nagaland shall be levied one time tax to an equivalent amount of the cost of the vehicle after a rebate of depreciation value at the rate of 7 % per annum for the bygone years.
- C. On expiration of the 15 years of life of a vehicle, further renewal of the registration of vehicle for a period of five years shall pay one time tax at the rate of 2 % of the original cost of the vehicle.

SCHEDULE-III
[(See Section 7 (C))]

SCHEDULE OF SCALE OF REFUND ON ONE TIME TAX

Sl. No	Year of use after the date of registration of Motor Cycle/Scooter/Four wheeler	Amount of refund of taxation on withdrawal of the vehicle from the State of Nagaland
1	2	3
1.	Less than three years	Sixty five % of the amount of tax already paid under Section 5(2), Schedule II

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| 2. | Three years or more, but less than six years old. | Forty percent of the amount of tax already paid under Section 5 (2), Schedule II. |
| 3. | Six years or more, but less than nine years old. | Twenty five % of the amount of tax already paid under Section 5 (2), Schedule II. |
| 4. | Nine years or more, but less than thirteen years. | Fifteen % of the amount of tax already paid under Section 5 (2), Schedule II. |
| 5. | Fourteen years. | Five % of the amount of tax already paid under Section 5 (2), Schedule II. |
| 6. | Fifteen years old. | No refund. |