

**The Nagaland Motor Vehicles one time Taxation
(Third Amendment Act 2009)
(Act No.1 of 2010.)**

Received the assent of the Governor of Nagaland on 24/12/2009 and published
in the Nagaland Gazette Extraordinary dated: 25th of January, 2010.

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, extend 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 Vehicle 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 Vehicles (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 states and having paid onetime tax in the other states on migration of the State of Nagaland shall be levied onetime 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 vehicles for a period of 5 years shall pay onetime tax at the rate of 2% of the original cost of the vehicles.

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 Cycle/Scooter/ Four-Wheeler State of Nagaland	Amount of refund of taxation on withdrawal of the vehicle from the
1	2	3

- | | | |
|----|---------------------------------------------------|---------------------------------------------------------------------------------------|
| 1. | Less than three years | sixty five % of the amount of tax already paid under Section 5(2), Schedule II |
| 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 percent 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 |