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PART IV

Rules and Orders (Others than those published in Part I, I-A and I-L) made by the Government of Gujarat under the Gujarat Acts.

The following Act of the Gujarat Legislative, having been assented to by the Governor on 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 9 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on 31st March, 2006).

ANACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006.

(2) It shall come into force on the 1st April, 2006.

Bom. LXV
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, -

(1) in sub-section (1), for the words "Eighth and Ninth", the words "Eighth, Ninth, Tenth and Eleventh" shall be substituted;

(2) in the first proviso, after the words "Eighth Schedule", the words "or Tenth Schedule" shall be inserted.

Short title
and
commencement

Amend-
ment of
section 3
of Bom.
LXV of
1958.

Amendment of section 4 of Bom. LXV of 1958.

3. In the principal Act, in section 4, in sub-section (1AB), in clause (a), for the words "Eight Schedule or Ninth Schedule", the words "Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule" shall be substituted.

Amendment of section 11 of Bom. LXV of 1958.

4. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words "Tenth Schedule", the words "Twelfth Schedule" shall be substituted.

Amendment of section 25 of Bom. LXV of 1958.

5. In the principal Act, in section 25, for the words "Eleventh Schedule", the words "Thirteenth Schedule" shall be substituted.

Amendment of Second Schedule to Bom. LXV of 1958.

6. In the principal Act, in the Second Schedule, in Part I,-
(1) clauses I and IV shall be deleted;
(2) Explanation I and II shall be deleted.

Amendment of Third Schedule to Bom. LXV of 1958.

7. In the principal Act, in the Third Schedule, in Part I,-
(1) clauses I and IV shall be deleted;
(2) Explanation I and II shall be deleted.

Amendment of Fourth Schedule to Bom. LXV of 1958.

8. In the principal Act, in the Fourth Schedule, in Part II, in column (2), for the words "of fifty per cent.", the words "not exceeding fifty per cent." shall be substituted.

Amendment of Tenth Schedule to Bom. LXV of 1958.

9. In the principal Act, the existing Tenth Schedule shall be renumbered as Twelfth Schedule.

Amendment of Eleventh Schedule to Bom. LXV of 1958.

10. In the principal Act, the existing Eleventh Schedule shall be renumbered as Thirteenth Schedule.

Insertion of new Schedule in Bom. LXV of 1958.

11. In the principal Act, after Ninth Schedule, the following Schedules shall be inserted, namely:-

"TENTH SCHEDULE

(See section 3)

Motor Vehicles (other than transport vehicles and motor vehicles liable to tax under the Second and Fourth Schedules) registered in State of Gujarat on or after the 1st April, 2006.

Maximum rate of lump sum tax.

Part I. *Motor vehicles using motor spirit, compressed natural gas, liquid petroleum gas or operated by electric battery or solar energy.*

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| A. Motor Cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. | Eight per cent. of the cost of vehicle. |
| B. Motor Vehicles owned by a person other than an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. | Twice the rates specified in clause A. |
| C. Motor Vehicles falling under clause A or clause B and manufactured out of India and imported into India after the 31st March, 2006. | Twice the rates specified in clause A, or as the case may be, clause B. |

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|---|--|
| Part II. <i>Motor vehicles using fuel other than motor spirit, compressed natural gas, liquid petroleum gas or operated by electric battery or solar energy.</i> | The rates specified in Part I plus a surcharge of fifty per cent. on all or any class of motor vehicles mentioned therein. |
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Explanation I.- For the purpose of this Schedule,-

- (i) "educational institution" shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf;
- (ii) "local authority" shall mean any municipal corporation, municipality, cantonment board or panchayat constituted under any law for the time being in force in the State of Gujarat;
- (iii) "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;
- (iv) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of this Schedule;
- (v) "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation II.- If a motor cycle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988, such motor vehicle shall be deemed to be owned by a person other than individual. 59 to 1988.

Explanation III.- For the purpose of calculating the rate of *lump sum* tax under this Schedule, if the invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1) (i) in case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicles,
- (ii) in case of manufacture of such model has ceased, the prevailing market price of such vehicle certified by the licensed assessor or valuer of motor vehicles.
- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Taxation Authority, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

Explanation IV.- In calculating the cost of vehicle, if the cost of the vehicle is not in multiple of hundred, the fraction of a hundred not exceeding fifty rupees shall be ignored and the fraction of hundred exceeding fifty rupees shall be taken as hundred rupees.

ELEVENTH SCHEDULE

(See section 3)

Motor Vehicles (Other than transport vehicles and motor vehicles liable to tax under the Third and Fifth Schedules) registered in any State other than the State of Gujarat and brought for use or keeping for use in the State of Gujarat on or after the 1st April, 2006.

Motor Cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power).

If the age of the vehicle from the month of registration is-	Rate of <i>lump sum</i> tax.
1. not more than 2 years.	93% of the tax.
2. more than 2 years but not more than 3 years.	86% of the tax.

3. more than 3 years but not more than 4 years.	79% of the tax.
4. more than 4 years but not more than 5 years.	72% of the tax.
5. more than 5 years but not more than 6 years.	65% of the tax.
6. more than 6 years but not more than 7 years.	58% of the tax.
7. more than 7 years but not more than 8 years.	51% of the tax.
8. more than 8 years but not more than 9 years.	44% of the tax.
9. more than 9 years but not more than 10 years.	37% of the tax.
10. more than 10 years but not more than 11 years.	30% of the tax.
11. more than 11 years but not more than 12 years.	23% of the tax.
12. more than 12 years but not more than 13 years.	16% of the tax.
13. more than 13 years but not more than 14 years.	9% of the tax.
14. more than 14 years.	8% of the tax.

Explanation.- For the purpose of this Schedule, the expression 'tax' means the tax leviable under the Tenth Schedule".