



The Mizoram Gazette

EXTRA ORDINARY

Published by Authority

RNI No. 27009/1973

Postal Regn. No. NE-313(MZ) 2006-2008

VOL - XLVIII Aizawl, Tuesday 28.05.2019 Jyaistha 7, S.E. 1941, Issue No. 350

NOTIFICATION

No.H.12018/71/1996-LJD, the 27th May, 2019: The following Act is hereby published for general information.

**“The Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2019”
(Act No. 13 of 2019)**

Secretary to the Govt. of Mizoram,
Law & Judicial Department.

THE MIZORAM MOTOR VEHICLES (TAXATION) (AMENDMENT) ACT, 2019

AN ACT

to further amend the Mizoram Motor Vehicles (Taxation) Act, 1996 (5 of 1996);

Be it enacted by the Legislative Assembly of Mizoram in the Seventieth year of the Republic of India as follows:-

1. Short title and Commencement
 - 1) This Act may be called the Mizoram Motor Vehicles (Taxation) (Amendment) Act, 2019
 - 2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
2. Insertion of 5th proviso to Section 3

Under sub - section (3) of Section 3 of the Mizoram Motor Vehicles (Taxation) Act, 1996 (hereinafter referred to as the Principal Act), a fifth proviso shall be inserted after the fourth proviso as follows:-

“Provided further that all brand new motorised non-transport vehicles to be registered for the first time in the State of Mizoram shall be levied a lifetime road tax as per the options given at Schedule II (A)”.
3. Insertion of new Schedule II(A)

A new Schedule II (A) shall be inserted as an addendum to Schedule II of the Principal Act.

SCHEDULE II (A)

SCHEDULE OF RATES OF LIFETIME ROAD TAX ON VEHICLES UNDER
NON-TRANSPORT CATEGORY
[See Section 3 (3)]

Sl. No.	Cases of registration	Rate of Tax, if paid in		
		One instalment	Two instalments	Three instalments
1	Brand new vehicles registered for the first time	6% of the cost of the vehicle (exclusive of GST) for 15 years payable at the time of registration of the vehicle.	4.2% of the cost of the vehicle (exclusive of GST) for 10 years payable at the time of registration of the vehicle; and 2.2% for the remaining 5 years payable at the beginning of the 11 th year.	the 2.2% of the cost of the vehicle (exclusive of GST) for the first 5 years payable at the time of registration of the vehicle, 2.2% for the next 5 years payable at the beginning of the 6th year and 2.2% for the last 5 years payable at the beginning of the 11 th year.