



The Mizoram Gazette

EXTRAORDINARY

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:
information.

The following Act is hereby published for general

"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.

Printed at the Mizoram Government Press, Aizawl. (130)

-2-

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.