

Andhra Pradesh Motor Vehicles Taxation Act, 1963

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Act 5 of 1963

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Andhra Pradesh Motor Vehicles Taxation Act, 1963(Andhra Act No. 5 of 1963)Last Updated 19th March, 2020Statement of Objects and Reasons - (Amendment Act No. 12 of 2002). - Section 6A of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 provides that every registered owner who owns or keeps in his possession or control more than 2000 Motor Vehicles for plying on hire or reward shall pay tax at a rate not exceeding 15% of the gross traffic earnings in four quarterly instalments. Accordingly, the Andhra Pradesh State Road Transport Corporation which is having more than 2000 fleet has been paying tax according to the provisions of the Act. As the Andhra Pradesh State Road Transport Corporation has been facing severe crunch on cash flow in paying a huge amount towards tax for every quarter, it has been proposed to allow A.P.S.R.T.C. to pay tax on monthly basis instead of paying the same in four quarterly instalments. Accordingly it has been decided to amend Section 6-A of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 suitably.This Bill seeks to give effect to the above decision.Statement of Objects and Reasons - (Amendment Act No. 5 of 2003). - According to second proviso to sub-section (2) of Section 3 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 a tax shall be levied in the case of motor cycles (including motor scooters and cycles with or without attachment) invalid carriages motor cars and jeeps and other non-transport vehicles not exceeding 2286 Kgs. in un laden weight except Omni Buses and chasis of motor vehicles at the rates specified in the Third Schedule. The said tax @ 7% of the cost of the vehicles specified in the Schedule is being levied since 1995. In view Of the increase in the cost of vehicles and as there is no revision of the tax from more than 7 years the Government have decided to enhance the said percentage from 7% to 9% of the cost of the vehicles.Further, Omni Buses with seating capacity of more than six persons other than the Driver are being levied a tax @ Rs. 189/- per seat per quarter with effect from 27.11.2002. These vehicles are similar in class and usage in respect of two and four wheelers for which life tax is being collected. The differentiation between Omni Buses and Personal Motor Cars in taxation is artificial and these vehicles have been given the facility of paying a tax either Quarterly, Half-Yearly or Annually. In case of Quarterly payment of taxes, the owners of above vehicles have to come to the office regularly for every quarter for payment of tax. In most of the cases these vehicles are found to be used by owners as personalised vehicles and if the life tax is introduced for the above category of vehicles there is relief to the owners from approaching the office and also facilitate to the administration to maintain the

records promptly. Therefore the Government have decided to bring the omni buses with the seating capacity of 8 to 10 persons in all and their chassis within the purview of the third schedule so as to levy lumpsum tax treating them as non transport vehicles by amending the second proviso to sub-section (2) of Section 3 and the III Schedule of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 suitably. It is also decided to levy tax on all the vehicles, whose period of registration is more than 11 (eleven) years by removing the maximum ceiling limit of twelve years by amending the Third Schedule. As the Legislative Assembly of the State was not then in session having been prorogued, the Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2003 (A.P. Ordinance 2 of 2003) was promulgated by the Governor on the 23rd January, 2003 and the same has been published in the Extraordinary issue of the Andhra Pradesh Gazette dated the 24th January, 2003. This Bill seeks to replace the said Ordinance. Appended to L.A. Bill No. of 2003. Statement of Objects and Reasons - (Amendment Act No. 33 of 2006). - Section 3 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 empowers the Government to levy a tax on every Motor Vehicle used or kept for use in a public place in the State. According to the proviso to sub-section (2) of section 3, the rates of tax shall not exceed the maximum rates specified in column 2 of the First Schedule in respect of the classes of Motor Vehicles. When motor vehicle of one category is misused in another category attracting higher rate of tax, the misused vehicle attracts liability to pay the difference of tax. There is no specific provision under the Andhra Pradesh Motor Vehicles Taxation Act to levy and collect the difference of tax when a vehicle is misused in another category attracting higher rate of tax. Accordingly the Government have issued orders in G.O.Ms.No. 77, T.R. & B (Tr.11) Department, dated 1-6-2002 while revising the Tax rates of idle contract carriage providing penal provisions to act as deterrent against the misuse of contract carriages as stage carriages. The said G.O. Provides that in respect of contract carriages covered by Inter State/State wide or District wide permits and the idle contract carriages if plying as stage carriage, tax at the rate of Rs. 3,500/- per seat per quarter is leviable. Aggrieved by the provisions of the G.O.Ms. No. 77, dated 1.6.2002 some of the contract carriage operators filed W.P. Nos. 11463, 11464 of 2002 in the Hon'ble High Court of Andhra Pradesh, seeking suspension of the operation of impugned clauses of the above G.O. The Hon'ble High Court of Andhra Pradesh; Hyderabad in their judgment in W.P. Nos. 11463, 11464 of 2002 and batch dated 5-2-2004 declaring Para-1 (iii), Para (3) and explanation VI (iv) of Para 5 of the provisions of the notification issued in G.O.Ms.No.77, TR & B (Tr. II) Department, dated 1-6-2002, as invalid as the Andhra Pradesh Motor Vehicles Taxation Act, 1963 does not provide for charging section to levy additional tax when one category of vehicles is misused in another category. Therefore to collect additional tax equal to the difference of tax between the tax already paid and the tax which is payable in respect of such vehicles in consequence of its being misused or used not in accordance with the relevant provisions, it has been decided to amend the Act suitably so as to empower the Government to levy and collect difference of tax in respect of the vehicles misused. Further a validation provision has been provided so as to validate the taxes levied and collected as per the said G.O. above which has been quashed by the Hon'ble High Court of Andhra Pradesh. According to Class 4 (iv) (a) of the First Schedule any Motor Vehicle permitted to ply as Express Service for every passenger other than the driver and conductor which the vehicle is permitted to carry the maximum quarterly tax is Rs. 1800/-. The said maximum rate of tax has been increased to Rs. 4,000/- in G.O.Ms. No. 53, TR & B (Tr.II) Department, dated 3-4-2001 by exercising the powers conferred under sub-section (1) of section 17 of the said Act and the same has been published in Part I of the Extraordinary Gazette, dated 10-4-2001 it has been decided to amend

the said First Schedule with retrospective effect i.e., 10-4-2001 increasing the tax to Rs. 4.000/- to validate the said orders. In exercise of the powers conferred under sub-section (1) of section 17 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963, Government have issued orders in GO.Ms.No. 216, TR & B (Tr. II), dated 4-12-1997 published in Andhra Pradesh Gazette Part-I, dated 12-12-1997 (issue No. 441) amending First Schedule of Taxation Act prescribing maximum rate of tax for maxi cabs but the said Act may not amend by the Legislation. Since, the tax on maxi cabs is already covered under general entry 4(v) of 1st Schedule of the said Act., opportunity is taken to omit this entry from the First Schedule as this entry is leading to doubts giving scope for litigation in the High Court. There are about 40,000 high end Motor Cabs registered in the State of Andhra Pradesh. Presently these vehicles are being taxed at a low rate of Rs. 311/- per vehicle per quarter. Many of these vehicles are being used for personal use by the owners of the vehicles instead of being used for the purpose they have been registered. Similarly placed personal vehicles are taxed at 9% of the cost of the vehicle. Since there is wide disparity between the tax on Motor Cab and Tax on similarly placed personal vehicle, public are getting their vehicles registered as motor cabs and thus avoiding payment of Life Tax. There is large scale leakage of Government Revenue in this regard. Vigilance and Enforcement Department has detected such leakages. If this proposal is brought into effect, this will provide facility to the vehicle operators to pay one time tax without making trips to the Department Offices every quarters for payment of Tax. To overcome the problem of leakages and time to time renewal of quarterly taxes, it has been decided to levy of Life Tax on the High End Motor Cabs by amending Third Schedule. The Road Rollers are slow moving vehicles mostly confined to the areas where road laying work is undertaken. Most of the registered owners pay quarterly tax as per the existing mode of payment. At times, the owners tend to forget about payment of tax since the vehicles are away and plying in far off places attracting liability of regular tax along with penalty. Proposed life tax on this category of vehicles is a facility to the registered owners of road rollers, as they need not visit offices of the department at regular intervals. The proposed system also reduces workload in the office in maintaining records, giving notices to the defaulters of the tax payment and realisation of tax every quarter of the year. The proposed system of imposing life tax in three slabs yields one time tax of Rs. 1.11 crores from 1912 in use vehicles per year of introduction. At the present growth rate of 3% new vehicles registered are likely to yield Rs. 0.90 crores per annum by inserting a new Schedule IV. With the increasing number of vehicles on road, contribution of Motor Vehicles to pollution levels in air is on the increase. There is need to discourage plying of old & polluting vehicles and it is proposed to levy Green Tax to act as disincentive to the non-transport vehicles of 15 years age and above and transport vehicles of age more than 7 years. Green Tax is being introduced for the first time in Andhra Pradesh. For this purpose a new Schedule called Fifth Schedule is inserted to the said Act. The provision of the Bill if enacted and brought into force will fetch the Government increased revenue of Rs. 61.13 crores per year apart from acting as disincentive in respect of polluting motor vehicles. As the Legislative Assembly was not then in session having been prorogued and as it has been felt necessary to give effect to the above decision immediately, the Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2006 (A.P. Ordinance No. 6 of 2006) has been promulgated by the Governor on the 25th May, 2006. This Bill seeks to replace the said Ordinance. Appended to L.A. Bill No. 15 of 2006, Published in A.P. Gazette Part IV-A, Ext. No. 15, dated 21-8-2006. Statement of Objects and Reasons - (Amendment Act No. 17 of 2008). - There are 59,830 Motor Cabs that are less than Rs. 3.5 lakhs cost in the State. Every year around 6000 Motor Cabs of less than Rs. 3.5

lakhs cost get registered. Presently, they are taxed at Rs. 330/- per vehicle per quarter. Already Motor Cabs above Rs. 3.5 Lakhs cost have been brought under the category of Life Time Tax. To have uniformity and to offer a level playing field for similarly placed operators, it would be more appropriate to bring new Motor Cabs and the Motor Cabs of less than Rs. 3.5 lakhs entering into the rolls of the States from other States, also under the life time tax category. There are 42,882 Non-Transport vehicles registered in the State that are owned by Organizations, Institutions, Societies and Companies. At present, these vehicles are taxed on par with individual owners and one time tax of 9% on the cost of the vehicle is levied. In the State of Maharashtra, Organizations, Institutions, Societies and Companies owned are taxed separately with higher rate of one time tax. In fact, these vehicles are getting income tax depreciation and corporate incentives and hence, it is proposed to tax them at higher rate than the individual owned Non-Transport vehicles. It is proposed to levy a one-time tax of 12% on such vehicles. The financial capacity of the Institutions, Organizations, Societies and Companies and the incentives received by way of depreciations are the factors that are considered in the proposed enhancement of one time tax from the existing 9% to 12%. The road space particularly in Municipal Corporations and Municipalities is getting reduced because of the increase in the number of vehicles. This increase in the number of vehicles is mostly in the form of Non-Transport vehicles like two wheelers and four wheelers. There is no provision under the M.V. Act 1988 to restrict the number of non-transport vehicles in a particular area. It is also noticed that many of the higher income group persons own more than one vehicle on their name and this increase in the number of vehicles is adding to traffic congestion in addition to reduced road space. There is also the issue of increase of vehicular pollution because of increase in the number of vehicles in urban areas. Added to this, the matter of parking is also posing a problem to the traffic regulating authorities. As move to make it disincentive to own more than one Non-Transport vehicles by an individual, it is proposed to enhance the rate of life tax on the second or subsequent. Non-Transport vehicle owned by an individual. This practice of levy of higher rate of tax on second or subsequent Non-Transport vehicle owned by an individual is in vogue in Countries like Singapore, Thailand and Hong Kong. It is proposed to increase the tax from existing 9% to 12% of the cost of the vehicle for the second and subsequent Non-Transport vehicle owned by an individual. Since all the Transport Department Offices including MVI unit offices are computerized and networked, the system will take care of detecting the second and subsequent Non-Transport vehicle owned by an individual. The exact statistics of the persons owing more than one non-transport vehicle are not available but it is estimated that 10 to 12% of the owners in urban areas are having a second vehicle or more. As the Legislature of the State was not then in session having been prorogued and as it has been decided to give effect to the above decision immediately, the Governor has promulgated the Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2008 on 2.1.2008. Subsequent to the promulgation of the said Ordinance, it has been decided to exclude the in-use Motor Cabs of cost of rupees three lakhs fifty thousand or less and which are originally registered in the State from the levy of life tax under the provisions of the Act as amended by the said Ordinance. Accordingly, it has been decided to amend the relevant provisions of the Act suitably. This Bill seeks to replace the said ordinance and to achieve the above decision. Appended to L.A. Bill No. 11 of 2008. Published in A.P. Gazette, Part IV-A, Ext. No. 11, dated 13-3-2008. Statement of Objects and Reasons - (Act No. 27 of 2018). - Government of Andhra Pradesh have given exemption of motor vehicles tax to battery operated vehicles for a period of 5 years from the date of registration of the vehicles. Thereafter, tax is to be levied and collected. But so

far no tax is prescribed in the Act in respect of "E-rickshaw" and "E-cart" battery operated vehicles as the vehicles came into existence in the year 2015 into the purview of Motor Vehicles Act, 1988. Levy of tax on motor vehicles is provided under Section 3 of A.P. Motor Vehicles Taxation Act, 1963. Under the said section, there is provision to levy either quarterly tax or Life Time Tax. It is therefore decided to levy a one time tax i.e., Life Time Tax to these vehicles for the remaining period by incorporating the Eighth Schedule in Andhra Pradesh Motor Vehicles Taxation Act, 1963. For Auto rickshaws, the quarterly tax is Rs.105/- per vehicle for seating capacity of 4 in all. Hence the annual tax for an autorickshaw is Rs.420/-. It is observed that tax compliance in this category of vehicles is very low. Whenever enforcement is taken up for collection of tax, the autorickshaw owners are put to hardships as they come under the category of lower income groups. Hence, several neighbouring States have switched over to Life Time Tax in respect of auto rickshaws. It is proposed that lump sum/life time tax for autorickshaws may be fixed at 2% of cost of the vehicle in respect of new vehicles. For old vehicles the rate may vary between 1% to 1.50% based on the age of the vehicle. For Light Goods Vehicles upto laden weight of 3,000 Kgs., quarterly tax is Rs.750/- on an average. Hence, annual tax is Rs.3,000/- on an average. Lump sum/life time tax for this category of vehicles would be convenient to both the owner as well as the Transport Department. It is proposed to collect lump sum/life time tax for this category of vehicles at the rate of 7% of the cost of new vehicle. Since the cost of a new light goods vehicle would be about Rs.2.50 lakhs, a lump sum tax of about Rs. 17,500/- would be collected on new vehicles. In respect of in-use light goods vehicles, the rate of tax may be fixed between 1.00% to 6.50% based on the age of the vehicle. Accordingly, it has been decided to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963 suitably. As the Legislature was not then in session, having been prorogued, and it has been decided to give effect to the above decision immediately, the Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2018 (A.P. Ordinance No.3 of 2018) was promulgated by the Governor on 7th June, 2018. The Bill seeks to replace the said Ordinance and to give effect to the above decision. The following Act of the Andhra Pradesh Legislature which was reserved by the Governor on the 8th January, 1963 for the consideration and assent of the President, received the assent of the President on the 2nd February 1963, and the said assent was first published on the 5th February 1963 in the Andhra Pradesh Gazette' for general information: -An Act to consolidate and amend the law relating to levy of a tax on motor vehicles in the State of Andhra Pradesh. Be it enacted by the Legislature of the State of Andhra Pradesh in the Fourteenth year of the Republic of India as follows :

1. Short title, extent and commencement.

(1) This Act may be called, the Andhra Pradesh Motor Vehicles Taxation Act, 1963. (2) It extends to the whole of the State of Andhra Pradesh. (3) It shall come into force on such date as the Government may, by notification in the Andhra Pradesh Gazette, appoint.

2. Definitions.

- In this Act, unless context otherwise requires, (a) 'Government' means the State Government; (b) 'Laden weight' in relation to the motor vehicle or a trailer attached to it means, if a permit is issued to the motor vehicle under the Motor Vehicles Act 1939 (hereinafter referred to as 'Motor Vehicles Act'), the maximum laden weight specified for the motor vehicle or the trailer in

such permit; if no such permit is issued, the maximum laden weight specified for the motor vehicle or the trailer in the certificate of registration of the motor vehicles and in case such weight is not specified in such certificate, the maximum laden weight of the motor vehicle or the trailer determined in such manner as may be prescribed;(c)'Licensing Officer' means an officer appointed by the Government as such for the purposes of this Act;(d)'Notification' means a notification published in the Andhra Pradesh Gazette and the expression 'notified' shall be construed accordingly;(e)'Prescribed' means prescribed by rules made under this Act;(f)'Registered owner' means the person in whose name a motor vehicle is registered under the Motor Vehicles Act;(g)'State' means the State of Andhra Pradesh;(h)'Tax' means the tax leviable under the Act;(i)'Year' means the financial year; 'Half-year' means the first six months or the second six months of such year and 'quarter' means the first three months or the second three months of such half-year;(j) words and expressions used but not defined in this Act, shall have the meanings assigned to them in the Motor Vehicles Act.

3. Levy of tax on Motor Vehicles.

(1)The Government may, by notification, from time to time, direct that a tax shall be levied on every motor vehicle used or kept for use, in a public place in the State.(2)The notification issued under sub-section (1) shall specify the class of motor vehicles on which, the rates for the periods at which, and the date from which, the tax shall be levied :Provided that the rates of tax shall not exceed the maximum specified in Column (2) of the First Schedule in respect of the classes of motor vehicles fitted with pneumatic tyres specified in the corresponding entry in Column (1) thereof; and one and a half times the said maximum in respect of such classes of motor vehicles as are fitted with non-pneumatic tyres.[Provided further that in the case of motor cycles with or without attachment, invalid carriages, the tax shall be levied at the rates specified in the Third Schedule.] [Substituted by Act No. 11 of 2010, dated 30.7.2010.][Provided also that in the case of Construction Equipment vehicles including Road Rollers, the rate of tax shall be levied at the rates specified in the Fourth Schedule.] [Substituted by Act No. 11 of 2010, dated 30.7.2010.][Provided also that in the case of three or four wheeler motor vehicles including Motor Cars coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all, new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership, the tax shall be levied at the rates specified in the Sixth Schedule:Provided also that Non-Transport Vehicles meant for carrying persons, owned by companies/Institutions/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seating capacity of (10) ten in all owned by an individual, the tax shall be levied at the rates specified in the Seventh Schedule.] [Substituted by Act No. 11 of 2010, dated 30.7.2010.][Provided also that in the case of two to four wheeler motor vehicles coming under non-transport category, not exceeding 2286 kgs. in unladen weight and Omni Buses with seating capacity of (8) eight persons in all but not exceeding (10) ten persons in all owned by institutions, organization, companies or societies and in case of second and subsequent two to four wheeler motor vehicles coming under non-transport category not exceeding 2286 kgs in unladen weight and Omni Buses with seating capacity of (8) eight persons in all but not exceeding (10) ten persons in all, owned by an individual, the tax shall be levied at the rates specified in the Sixth Schedule.] [Inserted by Act No. 17 of 2008, w.r.e.f. 2-1-2008.] [and for the remaining period in respect of E-rickshaw

and E-cart which are battery operated vehicles, the tax shall be levied at the time of registration at the rates specified in the Eighth Schedule.] [Added by Act No. 27 of 2018, dated 19.10.2018.][Provided also that in case of Auto-rickshaws with seating capacity upto four in all, and light goods vehicles upto 3,000 (Three thousand) Kgs., in laden weight, the tax shall be levied at the rates specified in the Ninth Schedule.] [Added by Act No. 27 of 2018, dated 19.10.2018.][Provided also that in respect of Motor Vehicles operated with Battery/compressed Natural Gas/Solar Energy, no tax shall be levied for a period of five years from the date to be notified.] [Inserted by A.P. Act No. 32 of 1997 w.e.f. 20-4-1998 vide G.O.Ms.No. 81 Tr. R&B dated 17-4-1998.]

3A. [Levy of additional tax on vehicles misused. [New Section 3-A inserted by Act 33 of 2006, w.r.e.f. 1-6-2002.]

(1)Notwithstanding anything contained in Section 3, it shall be competent for the Government to provide for levying an additional tax in respect of a motor vehicle specified in one category or class notified under Section 3, if misused or used not in accordance with the purpose for which the vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling in another category or class:Provided that the additional tax so levied shall be a sum equal to the difference of amount between the tax already levied and collected and the tax which shall be leviable in respect of such vehicle falling in another category.(2)The registered owner or the person who is in possession or control of such vehicle misused or Used not in accordance with the purpose for which the vehicle was registered or the permit was granted, shall pay the additional tax so levied under sub-section (1).][3B. Levy of Green Tax. - There shall be levied and collected an additional tax called "Green Tax" in addition to the tax levied under Section 3, on the motor vehicles suitable for use on roads for the purpose of implementation of various measures to control air pollution in such manner to such categories, such amounts as may be notified:Provided that the rates of tax shall not exceed the maximum specified in the Fifth Schedule.] [New Sections 3A and 38 inserted by Act 33 of 2006, w.r.e.f. 25-5-2006.]

4. Payment of tax and grant of licence.

(1)(a)The tax levied under this Act shall be paid in Advance and in the manner specified in Section 11, by the registered owner of the motor vehicle or any other person having possessing or control thereof, at this choice, either quarterly, half-yearly or annually on a licence to be taken out by him for that quarter, half-year or year, within fifteen days from commencement of the quarter, half-year or year, as case may be. The tax for half-year licence shall not exceed twice, and the tax for an annual licence shall not exceed four times the tax for a quarterly licence. The Government may grant such rebates as may be prescribed in the case of half-yearly and annual licences.(aa)[Notwithstanding anything in Clause (a), the tax levied under the second proviso to sub-section (2) of Section 3 shall be for the life time of the motor vehicle and shall be paid in advance in lumpsum by the registered owner of the motor vehicle or any other person having possession or control thereof: [Inserted by Act 15 of 1987, w.e.f. 1-4-1987.]Provided that if the tax in respect of the motor vehicles referred to in the second proviso to sub-sec.(2) of Sec. 3 has already been paid under sub-sec. (2) of Sec. 3 prior to the 1-4-1987 the tax specified under the aforesaid second proviso shall be levied after the expiry of the period for which the tax was so paid and such tax shall be paid within one month from the date

of the expiry of the said period].(b)Where the tax for any motor vehicle has been paid for any quarter, half-year or year and the motor vehicle has not been used during the whole of that quarter, half-year or year or a continuous part thereof not being less than one month, a refund of the tax at such rates as may, from time to time, be notified by the Government, shall be payable subject to such conditions as may be specified in such notification.(bb)[Notwithstanding anything in Clause(b), where lumpsum tax has been paid as specified in Clause (aa) a refund of the tax at such rates as may be from time to time be notified by the Government, shall be payable subject to such conditions as may be specified in the notification in the case of removal of the vehicle to any other State on transfer or ownership or change of address.] [Inserted by Act 15 of 1987, w.e.f. 1-4-1987.](2)Notwithstanding anything in sub-section (1), no person shall be liable to pay tax in respect of a motor vehicle for a particular period, if the tax due in respect of that motor vehicle for that period has already been paid by some other person.(3)(a)Where a tax in respect of a motor vehicle is paid by any person for a particular period or if no such tax is payable therefor, the licensing officer shall,-(i)grant to such person a licence, in such form as may be notified by the Government, to use the motor vehicle in any public place in the State during the said period; and(ii)record in the certificate of registration in respect of the motor vehicle for which such certificate is granted under the Motor Vehicles Act, and, if no such certificate of registration is granted in respect of a motor vehicle, in a certificate in such form as may be notified by the Government, that the tax has been paid or that no tax is payable, in respect of the motor vehicle for the said period:[Provided that where a lumpsum tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no licence shall be granted to such person] [Inserted by Act 15 of 1987, w.e.f. 1-4-1987.].(b)Every licence granted under Clause (a) of this sub-section shall be valid throughout the State.(4)Notwithstanding anything in Section 3 or sub-section (1), the Government may, by notification from time to time, direct that a temporary licence for a period not exceeding thirty days at a time may be issued in respect of a motor vehicle of any class on payment of such tax, and subject to such conditions as may be specified in such notification:Provided that the rate of tax shall not exceed the maxima specified in Columns (2) and (3) of the Second Schedule in respect of the classes of motor vehicle fitted with pneumatic tyres specified in the corresponding entry in Column (1) thereof, and one and a half times the said maxima in respect of such classes of motor vehicles as are fitted with non-pneumatic tyres.(5)No motor vehicle shall be used in any public place in the State at any time after the issue of a notification under sub-section (1) of Section 3, unless a licence permitting its use during such time has been obtained as specified in Clause (a) of sub-section (1) or sub-section (4).

5. Display of licence on the motor vehicle and duty to stop it on demand by certain officers:

.- (1) (a) No motor vehicle shall be used in any public place, unless the licence granted in respect thereof under Clause (a) of sub-section (3) of Section 4, or under sub-section (4) of that Section, is displayed on the motor vehicle in such manner as may be notified by the Government.(b)If the licence is not so displayed on the motor vehicle, the registered owner or the person having possession or control thereof shall be punishable with fine which may extend to fifty rupees.(2)(a)Any officer of the Transport Department not below such rank as may be notified or any police officer in uniform not below the rank of a Sub-Inspector, or such other officer as may be

prescribed, may require the driver of any motor vehicle in any public place to stop that motor vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that a licence has been duly obtained in respect of such motor vehicle.(b)Any person who wilfully fails to stop a motor vehicle when required to do so, by an officer under Clause (a) of this sub-section or resists such officer, shall be punishable with fine which may extend to fifty rupees.

6. Penalty for failure to pay tax.

- If the tax due in respect of any motor vehicle has not be paid as specified in Section 4, the registered owner or the person having the possession or control thereof shall, in addition to payment of the tax due, be liable to a penalty, which may extend to twice the quarterly tax in respect of that vehicle, to be levied by such officer, by order in writing and in such manner as may be prescribed.[Provided that if the lumpsum tax under this Act has not been paid, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under Clause (aa) of sub-section (1) of Section 4] [Added by Act 15 of 1987, w.e.f. 1-4-1987.][6A. Levy of tax on certain motor vehicles based on gross traffic earnings. - Notwithstanding anything in Sections 3,4,5 and 6,-] [Inserted by Act 15 of 1994.](1)Every registered owner, who owns or keeps in his possession or control more than two thousand motor vehicles for plying on hire or reward, shall _pay in respect of all such motor vehicles a tax at such rate, not exceeding fifteen per-centum of the gross traffic earnings, as may be specified by the Government, by notification from time to time.Explanation. - For the purposes of this Section,-(a)the term "gross traffic earning" shall mean the total amount collected towards fares, freights, including luggage charges and any amount collected towards hire or reward by or on behalf of such registered owner, either directly or indirectly, in respect of all the motor vehicles, as may be determined in the manner prescribed.(b)while computing the "per-centum of the gross traffic earning," the Govt. shall, as far as practicable, take into account the amount of tax collected for the preceding year from such owner, the change in the rates of tax under Clause (3) during the current year if any; and the approximate growth in the traffic during the current year.(2)In order to determine the amount of tax payable under this section in any year, the registered owner shall make and deliver a declaration, within Such time to authority-and in such form as may be prescribed, stating the gross traffic earning for the preceding year, together with ten per-centum of such gross traffic earning and containing any other prescribed particulars, in respect of all motor vehicles used or kept for use by him in the State in the preceding year;(3)On receipt of such declaration, the prescribed authority shall, on the basis of such declaration, determine the amount of tax to be paid by such registered owner provisionally and communicate the same to the registered owner by issuing an order of provisional assessment of tax for the year within such period and in such form as may be prescribed :Provided that it shall be open to the prescribed authority to review any order of provisional assessment of tax for the year, in any case where it is considered necessary so to do and pass a fresh order of provisional assessment of tax;(4)[The amount of tax provisionally determined under clause (3) shall be paid by the registered owner of the motor vehicles or any other person having possession or control thereof, to the prescribed authority in twelve equal monthly instalments, to be paid on or before the fifteenth day for the month of April and on or before the tenth day for the remaining months in the calendar year, in the manner

specified in Section 11 .] [Substituted by Act 12 of 2002, w.e.f. 1-3-2003, Vide G.O.Ms.No.20, T.R.&B (Tr.-11), dated 7-2-2003.](5)The registered owner shall thereafter deliver within the prescribed time, the final declaration stating the gross traffic earning of the year and containing such other particulars as may be prescribed. Such declaration shall be accompanied, by the details of provisional payment of tax paid to the prescribed authority in pursuance of the order of provisional assessment issued for the year and by such other documents as may be prescribed;(6)On receipt of such final declaration, the prescribed authority shall verify the number of motor vehicle used or kept for use by the registered owner during the year for which the tax is payable, the amount of fares, freights, luggage charges and hire or rewards collected and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under Cl. (I), and communicate the same to the registered owner by issuing an order of final assessment of tax for the year in such form as may be prescribed;(7)Where the amount of tax is finally determined under Clause (6), taking into consideration the amount paid by the registered owner or other person under Clause (4), the -difference, if any, that may be due shall be paid by, or refunded to, the registered owner in such manner and within such time as may be prescribed;(8)The prescribed authority may, for purposes of this section, require the registered owner of the motor vehicle or the person having the possession or control thereof, to produce before it any accounts, registers records or other documents or to furnish any information and examine the accounts, registers records or other documents ; and the registered owner or other person shall comply with the such requisition so made;(9)The registered owner or other person having the possession or control of the motor vehicle who commits default in the payment of tax as required under this section, shall be liable to pay such amount towards penalty, not exceeding one-fourth of the amount of the tax payable, as may be levied by the prescribed authority.

7. Recovery of tax, penalty or fine as an arrear of land revenue:

-Any tax, penalty or fine due under this Act may be recovered in the same manner as an arrear of land revenue; the motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained and sold, whether or not such motor vehicle or accessories are in the possession or control of the person liable to pay the tax, penalty or fine.

8. Power to seize and detain motor vehicles in case of non-payment of tax.

- Without prejudice to the provisions of Sections 6 and 7, where any tax due in respect of any motor vehicle has not been paid as specified in Section 4, such officer as may be prescribed, may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle, is paid.

9. Exemption, reduction or other modification of tax.

- The Government may, by notification:(a)grant an exemption, make a reduction in the rate or order other modification not involving an enhancement in the rate, of the tax payable,--(i)by any person or class of persons, or(ii)in respect of any motor vehicle or class of motor vehicles or motor vehicles

running in any particular area; and (b) cancel or vary such exemption, reduction or other modification. (2) Any notification issued under sub-section (1) shall be laid, as soon as may be after it is issued, on the table of the Legislative Assembly of the State while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions.

10. Provisions of this Act not to apply to the motor vehicles designed and used solely for agricultural and mining purposes.

(1) Nothing in this Act shall apply to a motor vehicle registered in the name of the owner or occupier of any agricultural land or mine if such land is under his personal cultivation or if such mine is being worked personally by him and such motor vehicle is designed and used solely for carrying out agricultural or mining operations on such land or mine or within a distance of fifteen miles from the limits of such land or mine. (2) [Notwithstanding anything contained in the Act, a tax at rupees twenty five per quarter shall be levied on any vehicle specified in sub-section (1), when the vehicle is not used solely for carrying out such agricultural or mining operations but is used by its registered owner for any other purpose of his own] [Added by Act 10 of 1974.]. Explanation I. - For the purpose of this section, the expression "agricultural operation" shall mean tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture; but shall not include the transporting of persons, manure or materials for the purpose of agriculture or the transporting of agricultural produce except when such transporting is made by the owner or occupier of the land for his own purposes: (i) within a distance of fifteen miles from the limits of such land, or (ii) to or from the nearest market place irrespective of the distance of such market place from the limits of such land. Explanation II. - For the purpose of this section, "personal cultivation" means cultivation by a person of his own land and on his own account, - (1) by his own labour; (2) by the labour of any member of his family; or (3) by servants on wages payable in cash or in kind or both or by hired labour under his personal supervision or under the personal supervision of any of his relatives. Explanation III. - For the purpose of this section, the expression 'mining operation' means any operation undertaken for the purpose of winning of any mineral.

11. Manner of payment of dues under this Act.

- Payment of every amount due under this Act, shall be made, by the production before the licensing officer of a demand draft obtained from any Scheduled Bank as defined in the Reserve Bank of India Act, 1934 (Central Act 2 of 1934), to the value for which payment is required or in such other manner as may be prescribed.

12. [Appeal. [Substituted by Act No. 11 of 2010, dated 30.7.2010.]

- Any person aggrieved, - (a) by an order of levy of additional tax imposed under Section 3-A; (b) by an order of levy under Section 6; or (c) by the seizure under Section 8, may within a period of thirty-days from the date of communication to him of the order of levy or the date of seizure as the case may be, appeal to such authority in the manner and on payment of such fees as may be prescribed.]

13. Protection of acts done in good faith.

- No suit, prosecution or other legal proceeding shall be instituted against any person for anything which is in good faith, done or intended to be done under this Act or under the rules made thereunder.

14. Trial of offences.

- No court inferior to that of a second class magistrate shall try any offences punishable under this Act.

15. Procedure in certain cases.

(1)A Court taking cognizance of an offence punishable under sub-section (1) or under sub-section (2) of Section 5, in so far as it relates to wilful failure to stop a motor vehicle when required to do so by an officer, may state upon the summons to be served on the accused person that he-(a)may appear by pleader and not in person ; or(b)may, by a specified date prior to the hearing of a charge, plead guilty to the charge by a registered letter addressed to the Court and remit to the Court such sum not exceeding fifty rupees, as the Court may specify.(2)Where an accused person pleads guilty and remits the sum specified by the Court, no further proceedings in respect of the offence shall be taken against him.

16. Power to make rules.

(1)The Government may, by notification make rules for carrying out all or any of the purposes of this Act.(2)Any rule made under sub-section (1) may provide that a breach thereof shall be punishable with fine which may extend to fifty rupees.(3)Every rule made under this section shall, immediately after it is made, be laid before each House of the State Legislature if it is in session and if it is not in session, in the session immediately following, or for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if, before the expiration of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or in the annulment of the rule, the rule shall thereafter have effect only in such modified form or stand annulled as the case may be, so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

17. Power to amend Schedules.

(1)The Government may, by order amend the Schedules.(2)A draft of any order proposed to be made under sub-section (1) shall be laid on the table of the Legislative Assembly of the State and the order shall not be made, unless the Assembly approves the draft either without any modification or addition or with any modification or addition and upon approval, the order may be in the form in which it has been so approved and such order, on being so made, shall be published in the Andhra Pradesh Gazette.(3)When a Schedule is so amended, any reference to that Schedule in this Act shall

be construed as a reference to such Schedule as so amended.

18. Repeals and savings.

- The following Acts are hereby repealed:-(i)the Andhra Pradesh (Andhra Area) Motor Vehicles Taxation Act, 1931 ;(ii)the Andhra Pradesh (Telangana Area) Motor Vehicles Taxation Act, 1955 ; and(iii)the Andhra Pradesh Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.Provided that such repeal shall not affect previous operation of the said Acts or any right, privilege, obligation or liability already acquired, accrued or incurred thereunder, and subject thereto, anything done or any action taken (including any appointment, notification, notice, order, rule, form, certificate, licence or permit) in the exercise of any power conferred by or under the said Acts shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act as if this Act were in force on the date on which such thing was done or action was taken ; and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

19. Powers to remove difficulty.

- If any difficulty arises in giving effect to the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions of the Acts in force immediately before the commencement of this Act or otherwise, the Government may, after previous publication by order published in the Andhra Pradesh Gazette, make such provisions, not inconsistent with the purposes of this Act, as appear to them to be necessary or expedient for removing the difficulty.[The First Schedule] [Substituted by G.O.Ms.No. 196, TRB (Tr.-II), dated 30-9-1996, published in A.P. Gazette Part I, Ext.No. 445 dated 3-10-1996. ']'[Proviso to sub-section (2) of Section 3]

Classes of Motor Vehicles fittedwith pneumatic tyres	Maximum Quarterly tax.
(1)	(2)
	Rs. Ps.
1.	Motor Vehicles including motors, scooters andcycles with attachment for propelling the same by mechanicalpower not exceeding 406 Kms. in weight unladen-
(a) Bicycles below 350 cc if not used for drawingatrailer or side car.	120-00
(b) Bicycles below 350 cc if used for drawing atrailer or side car and bicycles of and above 350 cc whether usedfor drawing a trailer or aside car or not-	140-00
(c) Tricycles	160-00
2.	Invalid carriages 60-00

3.	Goods Carriages
(a) Vehicles not exceeding 300 Kgs. in ladenweight.	1200-00
(b) Vehicles exceeding 300 Kgs. but not exceeding1000 Kgs. in laden weight	1500-00
(c) Vehicles exceeding 1000 Kgs. but notexceeding 1500 Kgs. in laden weight	2100-00
(d) Vehicles exceeding 1500 Kgs. but notexceeding 1500 Kgs. in laden weight	2400-00
(e) Vehicles exceeding 3000 Kgs. but notexceeding 4500 Kgs. in laden weight	2700-00
(f) Vehicles exceeding 4,500 Kgs. but notexceeding. 5,500 Kgs. in laden weight	3600-00
(g) Vehicles exceeding 5,500 Kgs. but notexceeding 9,000 Kgs. in laden weight	4800-00
(h) Vehicles exceeding 9,000 Kgs. but notexceeding 1,200 Kgs. in laden weight	6000-00
(i) Vehicles exceeding 12,000 Kgs. but notexceeding 15,000 Kgs. in laden weight	7200-00
(j) Vehicles exceeding 15,000 Kgs. (fore very 250Kgs. or part thereof in excess of 15,000 Kgs.)	7200-00+200.00
(k) Additional Tax payable in respect of goodscarriages used for drawing trailers-	
(i) for each trailer not exceeding 1,000 Kgs. inladen weight	1200-00
(ii) for each trailers exceeding 1,000 Kgs. butnot exceeding 3,000 Kgs. in laden weight.	1800-00
(iii) for each trailer exceeding 3,000 Kgs. inladen weight	2400-00
Provided that two or more goods carriages shallnot be chargeable under this clause in respect of same trailer.	
4.	Motor Vehicles plying for hire or used fortransport of passengers and in respect of which permits have beenissued under the Motor Vehicles Act, 1939,-
(i) Vehicles permitted to carry in all not morethan five persons	500-00
	200-00

(ii) Vehicles permitted to carry more than five persons but not more than seven persons in all, for every person, other than the driver which the vehicle is permitted to carry.

(iii) Vehicles permitted to carry more than six passengers and plying as stage carriages on town service routes-

(a) in respect of vehicles permitted to ply as Express Services for every passenger (other than the driver and conductor) which the vehicle is permitted to carry 1200-00

(b) in respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and the conductor) which the vehicle is permitted to carry 1000-00

(iv) Vehicles permitted to carry more than six passengers and plying as Stage carriages on routes other than town service routes :

(a) in respect of vehicles permitted to ply as Express Service for every passenger (other than the driver and conductor) which the vehicle is permitted to carry. [4000-00] [Substituted for "1,800/-" by Act 33 of 2006, w.r.e.f. 10-4-2001.]

(b) in respect of vehicles permitted to ply as Ordinary services, for every passenger (other than the driver and conductor) which the vehicle is permitted to carry. 1200-00

(v) Vehicles permitted to carry more than six passengers and plying as contract carriages for every passenger (other than the driver and conductor) which the vehicle is permitted to carry. 4000-00

(vi) Vehicles permitted to carry more than six passengers and plying as ,--

(a) Contract carriages on inter-State routes on temporary permits under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988 and on intra-state routes (within the State of Andhra Pradesh) for every passenger other than driver which the vehicle is permitted to 4000-00

carry.

(b) contract carriages plying within the Home District and any one contiguous district for every passenger other than driver

4000-00

5.

Motor Vehicles not themselves constructed to carry any load other than water, fuel, accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment used for haulage solely and weighing together with the largest number of trailers proposed to be drawn

3000-00

6.

(i) Fire engines, fire tenders and road water sprinklers

600-00

(ii) Additional tax payable in respect of such vehicles used for drawing trailers including free engines and trailer pumps
Provided that two or more vehicles shall not be chargeable under this Clause in respect of the same trailer.

60-00

7.

Omni Buses with a seating capacity of more than 6 (excluding driver) and used for the transports of persons, for every person other than the driver.

400-00

8.

Motor Vehicles other than those liable to tax under the foregoing provision of this Schedule.

(a) weighing not more than 762 Kgs. unladen

260-00

(b) weighing more than 762 Kgs. but not more than 1,524 Kgs. unladen

360-00

(c) weighing more than 1,524 Kgs. but not more than 2,286 Kgs. unladen

460-00

(d) weighing more than 2,286 Kgs. but not more than 3,048 Kgs. unladen

500-00

(e) weighing more than 3,048 Kgs. unladen but not weighing more than 4,000 Kgs.

720-00

(f) weighing more than 4,000 Kgs. unladen (for every 250 Kgs. or part thereof in excess of 4,000 Kgs.

720-00+80-00

(g) additional tax payable in respect of such vehicles used for drawing trailers

(i) for each trailer not exceeding 1,016 Kgs. in weight unladen 160-00

(ii) for each trailer exceeding, 1,016 Kgs. in weight unladen 300-00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.]

[The Second Schedule] [Substituted by Act 11 of 1992, w.e.f. 15-4-1992.][Proviso to sub-section (4) of Section 4]

Classes of motor vehicles fitted with pneumatic tyres	Maximum tax	
	For a period not exceeding seven days	For a period exceeding seven days but not exceeding thirty day
(1)	(2)	(3)
1.	Motor cycles whether used for drawing a trailer or side-car or not including motor scooters and cycles with attachment for propelling the same by mechanical power.	12-00 40-00
2.	Invalid carriages	5-00 15-00
3.	Goods vehicles -	
(a)	Vehicles not exceeding 1,000 Kgs. in laden weight	113-00 375-00
(b)	Vehicles not exceeding 1,000 Kgs. but not exceeding 1,500 Kgs. in laden weight	158-00 525-00
(c)	Vehicles exceeding 1,500 Kgs. but not exceeding 2,300 Kgs. in laden weight	169-00 563-00
(d)	Vehicles exceeding 2,300 Kgs. but not exceeding 3,000 Kgs. in laden weight	180-00 600-00
(e)	Vehicles exceeding 3,000 Kgs. but not exceeding 4,300 Kgs. in laden weight	203-00 675-00
(f)	Vehicles exceeding 4,300 Kgs. but not exceeding 5,600 Kgs.,	270-00 900-00

	inladen weight		
(g)	Vehicles exceeding 5,600 Kgs. but not exceeding 7,600 Kgs., inladen weight	315-00	1050-00
(h)	Vehicles exceeding 7,600 Kgs. but not exceeding 9,100 Kgs., inladen weight	360-00	1200-00
(i)	Vehicles exceeding 9,100 Kgs. but not exceeding 10,700 Kgs.,in laden weight	450-00	1500-00
(j)	Vehicles exceeding 10,700 Kgs. but not exceeding 12,700 Kgs.,in laden weight	495-00	1650-00 (1)
(k)	Vehicles exceeding 12,700 Kgs. but not exceeding 14,700 Kgs.,in laden weight	518-00	1725-00
(l)	Vehicles exceeding 14,700 Kgs. but not exceeding 15,500 Kgs.,in laden weight	540-00	1800-00
(m)	Vehicles exceeding 15,500 kgs. in laden weight part thereof in	540-00+15-00 for every 250 Kgs.or part excess of 15,500 kgs. laden weight	1800-00+50-00 for every 250 Kgs. thereof in excess of 15,500 Kgs. laden weight
(n)	Additional tax payable in respect of vehicles used for drawing trailers:-		
(i)	for each trailer not exceeding 1,000 Kgs. in laden weight	90-00	300-00
(ii)	for each trailer exceeding 1,000 Kgs. but not exceeding 3,000 Kgs. in laden weight	135-00	450-00
(iii)	for each trailer exceeding 3,000 Kgs. in laden weight :	180-00	600-00

Provided that two
or more vehicles
shall not be
chargeable under
this Clause in
respect of the same
trailer

4. Motor Vehicles plying for hire
and used for the transport

	of passengers		
(i)	to carry in all not more than 4 persons	38-00	125-00
(ii)	to carry more than 4 persons, but not more than 7 persons, for every person which the vehicle is so permitted to carry	15-00	50-00
(iii)	to carry more than 7 persons, for every person which the vehicle is so permitted to carry	[300-00] [Substituted for the figures "68-00" and "225-00" respectively by Act No. 1 of 1997.]	[1,000-00] [Substituted for the figures "68-00" and "225-00" respectively by Act No. 1 of 1997.]
5.	Motor Vehicles other than those liable to tax under the foregoing provisions of this Schedule:		
(a)	weighing not more than 762 Kgs. unladen	20-00	65-00
(b)	weighing more than 762 Kgs. but not more than 2,286 Kgs. unladen	35-00	115-00
(c)	weighing more than 2,286 Kgs. unladen	42-00	140-00
(d)	Additional tax payable in respect of such vehicles used for drawing trailers:		
(i)	for each trailer not exceeding 1,016 Kgs. in weight unladen	12-00	40-00
(ii)	for each trailer exceeding 1,016 Kgs. in weight unladen:	23-00	75-00

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer

[Third Schedule] [Substituted by Act No. 11 of 2010, dated 30.7.2010.](See second Proviso to Sub-section (2) of Section-3)

SI. No.	Period/Class of Vehicle	Motor Cycles including Tri cycles, Motor Scooters and Cycles with or without	Invalid Carriage
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attachment.

Vehicles not exceeding 60 CC.

Vehicles exceeding 60 CC.

1	2	3	4	5
1.	At the time of registration of new vehicles.	9% of the cost	9% of the cost	Rs. 901/-
2.	If the vehicles is already registered and itsage from the month of registration is:			
(1)	Not more than 2 years	8% cost of the vehicle	8% cost of the vehicle	Rs.829/-
(2)	More than 2 years but not more than 3 years	7% cost of the vehicle	7% cost of the vehicle	Rs. 758/-
(3)	More than 3 years but not more than 4 years	6% cost of the vehicle	6% cost of the vehicle	Rs.686/-
(4)	More than 4 years but not more than 5 years	5% cost of the vehicle	5% cost of the vehicle	Rs.615/-
(5)	More than 5 years but not more than 6 years	4% cost of the vehicle	4% cost of the vehicle	Rs. 543/-
(6)	More than 6 years but not more than 7 years	3.5% cost of the vehicle	3.5% cost of the vehicle	Rs. 472/-
(7)	More than 7 years but not more than 8 years	3% cost of the vehicle	3% cost of the vehicle	Rs. 400/-
(8)	More than 8 years but not more than 9 years	2.5% cost of the vehicle	2.5% cost of the vehicle	Rs. 329/-
(9)	More than 9 years but not more than 10 years	2% cost of the vehicle	2% cost of the vehicle	Rs. 257/-
(10)	More than 10 years but not more than 11 years	1.5% cost of the vehicle	1.5% cost of the vehicle	Rs. 186/-
(11)	More than 11 years	1% cost of the vehicle	1% cost of the vehicle	Rs.114/-

[Fourth Schedule] [Substituted by Act No. 11 of 2010, dated 30.7.2010.](See Third Proviso to Sub-section(2) of Section 3)

Sl.No.	Period	Rate of tax on Road Rollers and ConstructionEquipment Vehicles.
1	2	3
1.	At the time of registration of new vehicle.	7.5% of the cost of the vehicle.
2.	If the vehicle is already registered and itsage from the month of the registration	

is:

- (i) Less than 3 years. 6.5% of the cost of the vehicle.
- (ii) More than 3 years but less than 6 years. 5.0% of the cost of the vehicle.
- (iii) More than 6 years. 4.0% of the cost of the vehicle.

Fifth Schedule(See sub-section (1) of Section 3-B)

Sl .No.	Class of Vehicles	Amount of Tax
(1)	(2)	(3)
1.	Motor vehicles other than Transport vehicles which have completed 15 years from the date of their registration	
(i)	Motor Cycle	Rs. 1000/- P.A.
(ii)	Other than Motor Cycle	Rs. 5000/- P.A.
2.	Transport vehicles which have completed 7 years from the date of their registration	Rs. 5000/- P.A.]

[The Sixth Schedule] [Substituted by Act No. 11 of 2010, dated 30.7.2010.](See Fourth Proviso to Sub-section(2) of Section 3)

1	2	3	4
			Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which does not exceed rupees ten lakhs.
S.No.	Period/Class of vehicles		
1	2	3	4
1.	At the time of registration of new vehicle.	12% of the cost of the vehicle.	14.0% of the cost of the vehicle.
1	2	3	4
2.			

If the vehicle is already registered and its age from the month of registration; is:

(1) Not more than 2 years.	11% of the cost of the vehicle.	13.0% of the cost of the vehicle.
(2) More than two years but not more than 3 years.	10.5% of the cost of the vehicle.	12.5% of the cost of the vehicle.
(3) More than 3 years but not more than 4 years.	10% of the cost of the vehicle.	12.0% of the cost of the vehicle.
(4) More than 4 years but not more than 5 years.	9.5% of the cost of the vehicle.	11.5% of the cost of the vehicle.
(5) More than 5 years but not more than 6 years.	9% of the cost of the vehicle.	11.0% of the cost of the vehicle.
(6) More than 6 years but not more than 7 years.	8.5% of the cost of the vehicle.	10.5% of the cost of the vehicle.
(7) More than 7 years but not more than 8 years.	8% of the cost of the vehicle.	10.0% of the cost of the vehicle.
(8) More than 8 years but not more than 9 years.	7.5% of the cost of the vehicle.	9.5% of the cost of the vehicle.
(9) More than 9 years but not more than 10 years.	7% of the cost of the vehicle.	9.0% of the cost of the vehicle.
(10) More than 10 years but not more than 11 years.	6.5% of the cost of the vehicle.	8.5% of the cost of the vehicle.
(11) More than 11 years but not more than 12 years.	6% of the cost of the vehicle.	8.0% of the cost of the vehicle.
(12) More than 12 years.	5.5% of the cost of the vehicle.	7.5% of the cost of the vehicle.

[The Seventh Schedule] [Added by Act No. 11 of 2010, dated 30.7.2010.](See Fifth Proviso to Sub-section(2) of Section 3)

1	2	3
SI.No.	Period/Class of vehicle	Non-Transport vehicles No. meant for carrying persons, owned by Companies/Institution, Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seating capacity of (10) ten in allowed by an individual.
1.	At the time of registration of new vehicles.	14% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of registration is:	13% of the cost of the vehicle.

- (1) Not more than 2 years.
- (2) More than 2 years but not more than 3 years. 12.5% of the cost of the vehicle.
- (3) More than 3 years but not more than 4 years. 12% of the cost of the vehicle.
- (4) More than 4 years but not more than 5 years. 11.5% of the cost of the vehicle.
- (5) More than 5 years but not more than 6 years. 11% of the cost of the vehicle.
- (6) More than 6 years but not more than 7 years. 10.5% of the cost of the vehicle.
- (7) More than 7 years but not more than 8 years. 10% of the cost of the vehicle.
- (8) More than 8 years but not more than 9 years. 9.5% of the cost of the vehicle.
- (9) More than 9 years but not more than 10 years. 9% of the cost of the vehicle.
- (10) More than 10 years but not more than 11 years. 8.5% of the cost of the vehicle.
- (11) More than 11 years but not more than 12 years. 8% of the cost of the vehicle.
- (12) More than 12 years 7.5% of the cost of the vehicle.

[The Eighth Schedule [Added by Act No.27 of 2018, dated 19.10.2018.](see Sixth Proviso to sub-section (2) of Section 3)

SI.No.	Class of Vehicle	Rate of Tax (in rupees)
(1)	(2)	(3)
(1)	At the time of registration of	
	(a) E-Rickshaw	Rs.1,000/-
	(b) E-Cart	Rs. 2,000/-

(2) If the vehicle is already registered in any State and its age from the month of registration is :

(a) Less than 5 years

(i) E-Rickshaw

Rs. 1,000/-

(ii) E-Cart

Rs. 2,000/-

(b) More than 5 years

(i) E-Rickshaw

Rs. 900/-

(ii) E-Cart

Rs. 1,800/-

Note. - The life tax shall be collected at the time of Registration for these vehicles for the period of use after five years.][The Ninth Schedule [Added by Act No.27 of 2018, dated 19.10.2018.](see Seventh Proviso to sub-section (2) of Section 3)

Sl. No.	Period	Auto-rickshaws carrying upto four persons in all	Goods vehicles upto 3,000 Kgs in laden weight
(1)	(2)	(3)	(4)
1.	At the time of registration of new vehicle.	2.0% of the cost of the vehicle	7.0% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of registration is :		
	(i) Less than 3 years	1.5% of the cost of the vehicle	6.5% of the cost of the vehicle
	(ii) More than 3 years and less than 6 years	1.4% of the cost of the vehicle	5.0% of the cost of the vehicle
	(iii) More than 6 years and less than 9 years	1.3% of the cost of the vehicle	4.0% of the cost of the vehicle
	(iv) More than 9 years	1.0% of the cost of the vehicle	1.0% of the cost of the vehicle

Note. - In respect of old in-use vehicles covered in this Schedule belonging to the State of Andhra Pradesh, the lump-sum/life time tax shall be paid within six months from 8th June, 2018. Until then, the existing quarterly tax shall continue to be paid.]