



# GAZETTE

# E X T R A O R D I N A R Y PUBLISHED BY AUTHORITY

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#### GOVERNMENT OF MANIPUR DEPARTMENT OF TRANSPORT

<u>NOTIFICATION</u> Imphal, 19<sup>th</sup> June, 2025

No. MISC1-104/1/2022-T(MV)-TPT: In exercise of the power conferred under Sub-section (3) of Section (3) of the Manipur Motor Vehicle Taxation Act, 1998, the Governor of Manipur is pleased to revise the Motor Vehicle tax rate for all types of vehicles in the State of Manipur as per the details given below:

#### 2. MOTOR CYCLE & SCOOTERS

				(In Rupees)		
~		MV Tax rates				
SI. No.	Cost of the Vehicle	MV tax rate for 15 years	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 <sup>nd</sup> Amendment), Act, 2015		
1	2	3	4	5		
1.	Sale price upto 2 lakhs	5% of the sale price before GST/VAT	MV tax for 5 years calculated at pro rata	1000		
2.	Above 2 lakhs upto 5 lakhs	6% of the sale price before GST/VAT	basis on corresponding rate of MV Tax which is	2000		
3.	Above 5 lakhs	7% of the sale price before GST/VAT	prevailing at the time of extension of validity.	3000		

#### 3. AUTO RICKSHAW (PASSENGER/GOODS)

(In Rupees) **MV** Tax rates Cost of the SI. (+) Green Tax Vehicle No. MV tax for for 5 years extension of under Section MV tax rate for 15 validity of RC for 5(2) of Manipur years another 5 years **Motor Vehicle** after the end of Taxation (2<sup>nd</sup> Amendment), 15 years Act, 2015 1 2 З 4 5 MV tax for 5 years Sale price upto 2 5% of the sale price 1. 1500 lakhs before GST/VAT calculated at pro

<sup>-</sup> 2.	Sale price above 2 lakhs	6% of the sale price before GST/VAT	rata basis on corresponding rate of MV Tax which is prevailing at the time of extension of validity.	2000
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#### 4. LIGHT MOTOR VEHICLES (LMVs)

(In Rupees)

· S1.	Cost of the			
No.	Vehicle MV tax rate for : years	MV tax rate for 15 years	MV tax for extension of validity of RC for another 5 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 <sup>nd</sup> Amendment), Act, 2015
1	2	3	4	5
1.	Sale price upto 3 lakhs	6% of the sale price before GST/VAT	MV tax for 5 years	1000
2.	Sale price upto 6 lakhs	7% of the sale price before GST/VAT	calculated at pro rata basis on	2000
3.	Sale price upto 10 lakhs	8% of the sale price before GST/VAT	corresponding rate of MV Tax which is prevailing at the	3000
4.	Sale price upto 15 lakhs	9% of the sale price before GST/VAT	time of extension of validity.	3500
5.	Sale price upto 20 lakhs	10% of the sale price before GST/VAT		4000
6.	Sale price upto 25 lakhs	12% of the sale price before GST/VAT		4500
7.	Sale price upto 35 lakhs	14% of the sale price before GST/VAT		5000
8.	Sale price upro 45 lakhs	15% of the sale price before GST/VAT		5500
9.	Sale price above 45 lakhs	16% of the sale price before GST/VAT		6000

#### Note:

1. The MV tax rate for Motor Cab (upto 6 seats), Maxi Cab (7-12 seats) and school vans carrying school students & staff under contract basis shall be same as the personalized LMVs.

5. **GOODS VEHICLES GVW (BELOW 7.5 TONNE & LOCAL)** 

(In Rupees) **MV Tax rates** . (+) Green Tax for 5 MV tax for vears under extension of Section 5(2) MV tax SI. validity of RC (+)Annual Type of vehicle of Manipur rate for No. Permit for another 5 Motor initial 15 Fee years after Vehicle years the end of 15 Taxation (2<sup>nd</sup> years Amendment), Act, 2015 5 6 2 3 4 1 1000 MV tax for 5 3000 Up to 1 tonner 7% of the 1. years calculated sale price at pro rata basis before GST/VAT on 1000 7.5 % of the corresponding 3000 2. Above 1 tonner up rate of MV Tax sale price to 3 tonner which is before prevailing at the **GST/VAT** of 4000 1000 8 % of the time Above 3 tonner up 3. extension of to 7.5 tonner sale price validity. before GST/VAT

#### GOODS VEHICLES OF GVW (ABOVE 7.5 TONNE) 6.

**MV Tax rates** Type of vehicle SI. MV tax for (+) Green (+) MV tax rate No. extension of Tax for 5 Annual validity of RC years under Permit (15 years Section 5(2) Fee period) for another 5 years after the of Manipur end of 15 years Motor Vehicle Taxation (2<sup>nd</sup> Amendment), Act, 2015 6 4 2 3 5 1 MV tax for 5 years calculated at pro rata basis Goods carriage on corresponding 5000 1000 1100/tonne/year 1. above 7.5 tonne rate of MV Tax which is prevailing at the

(In Rupees)

time of extension
of validity.

Note:

1. In the case of Inter State Goods Vehicles, there will be 20% increase in the tax slab to the above given rate.

### 7. ORDINARY BUS (LOCAL)

(In Rupees)

(In Dunner)

SI. No.		MV Tax rates		
	Type of vehicle	Annual tax per year	Annual Permit Fee	
1	2	3	4	
1.	Mini Bus (<12<23 seats)	2600	4000	
2.	Medium Bus (>23<34 seats)	3900	1000	
3.	Bus (>34-50 seats)	6500		

Note:

- 1. In the case of Inter State Buses, there will be 20% increase to the tax rate fixed for local buses listed above.
- 2. The life span of buses shall be 15 years and there will be no extension of the life of bus with green tax.

#### 8. SPECIAL PURPOSE VEHICLES

SI. No.	Type of	MV Tax rates					
	vehicle	Mv Tax (for 15 years)	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 <sup>nd</sup> Amendment), Act, 2015	(+)Annual Permit F <del>ee</del>		
1	2	3	4	5	6		
1.	Special Purpose vehicles	1100/tonne/year	Additional MV tax for 5 years @1100/tonne/year	1000	150/tonne		

# Bullet proof, display purpose vehicles, etc.,

		(In Rupees)
SI. No.	Type of vehicle	Annual Tax
1.	Un-laden weight upto 3 tonner	600
2.	Un-laden weight upto 3 - 5 tonner	900
3.	Un-laden weight above 5 tonner	1300

## 9. MECHANICAL CRANE MOUNTED ON MOTOR VEHICLES

#### Note:

(i) 50% additional tax will be levied on any vehicle authorized to be fitted with solid/semi solid tyres.

(ii) If the mounted crane is utilized for commercial purpose, 25% of the rate of tax payable shall be levied as additional tax.

(In Runees)

# 10. TRACTORS

		(III Rupees)
SI.No.	Туре	Annual Tax
	to the weight up to 2 toppes	300
1	Laden weight up to 2 tonnes	500
2.	Laden weight 2 – 4 tonnes	900
3.	Laden weight above 4 tonnes	

**Note:** If the tractor is utilized for commercial purposes other than agricultural works, 25% of the rate of tax payable shall be levied as additional tax.

# 11. OTHER TYPES OF VEHICLES

				MV Tax rate MV tax for (+) Green Tax		
SI. No	Туре	Tax per year	Life Time Tax (15 years)	extension of validity of RC for another 5 years after the end of 15 years	for 5 years und Section 5(2) of Manipur Moto Vehicle Taxatio (2 <sup>nd</sup> Amendment) Act, 2015	
1	2	3	4	5	6	
-	Trailers/ Side-car	150	2250	MV tax for 5 years calculated at pro		

1.	attached to 2 wheelers			rata basis on corresponding rate	
2.	,Tricycle/ Three wheelers	500	7500	of MV Tax which is prevailing at the time of extension	500
3.	Motor vehicles (adapted & used for invalids carriages)	150	2250	of validity.	300

**12.** For all types of e-vehicles, MV tax rate shall be levied at 4% of the sale price before GST/VAT.

- **13.** NIL rate of MV tax for vehicle purchase by departments of the State Government from the fund of State Budget Estimates.
- **14.** MV tax, as applicable for private vehicle, shall be charged for vehicles purchase from other funds such as Central schemes, projects, societies, etc.

## The new Motor Vehicle Tax rate shall come into force from 1<sup>st</sup> July, 2025.

MICHAEL ACHOM, Secretary (Transport), Government of Manipur.

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