



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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No. 18] **AMARAVATI, MONDAY, 20th DECEMBER, 2021.**
ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 17th December, 2021 and the said assent is hereby first published on the 20th December, 2021 in the Andhra Pradesh Gazette for general information :

ACT No. 18 of 2021.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT, 1963.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy second year of the Republic of India, as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2021. Short title and commencement.
- (2) It shall come into force on such date as the Government may, by notification, appoint.
2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the Principal Act), in section 3, in sub-section (2),- Amendment of section 3.
Act No.5 of 1963.
 - (i) in the second proviso, the words "invalid carriages," shall be omitted;
 - (ii) the fifth proviso shall be omitted.
3. In section 3B of the principal Act,- Amendment of section 3B.
 - (i) for the words "such amounts as may be notified:", the words "at the rates specified in the Fifth Schedule." shall be substituted;
 - (ii) the proviso shall be omitted.
4. For the Third Schedule to the principal Act, the following shall be substituted, namely,- Substitution of Third Schedule.

THE THIRD SCHEDULE

(See Second Proviso to sub-section(2) of Section-3)

S.No.	Period/Class of Vehicle	Motor Cycles including Tri-cycles, Motor Scooters and Cycles with or without attachment at the rates specified below on the cost of the vehicles	
		Whose cost does not exceed Rs. 50,000/-	Whose cost exceeds Rs. 50,000/-
(1)	(2)	(3)	(4)
1.	At the time of registration of new vehicles	9%	12%
2.	If the vehicle is already registered and its age from the month of registration is:		
	(1) Not more than 2 years	8%	11%
	(2) More than 2 years but not more than 3 years	7%	10%
	(3) More than 3 years but not more than 4 years	6%	9%
	(4) More than 4 years but not more than 5 years	5%	8%
	(5) More than 5 years but not more than 6 years	4%	7%
	(6) More than 6 years but not more than 7 years	3.5%	6.5%
	(7) More than 7 years but not more than 8 years	3%	6%
	(8) More than 8 years but not more than 9 years	2.5%	5.5%
	(9) More than 9 years but not more than 10 years	2%	5%
	(10) More than 10 years but not more than 11 years	1.5%	4.5%
	(11) More than 11 years	1%	4%

Substitution of fifth Schedule.

5. For the Fifth Schedule to the principal Act, the following shall be substituted, namely,-

THE FIFTH SCHEDULE		
(See Section 3-B)		
S.No	Class of Vehicle	Amount of Tax
(1)	(2)	(3)
I.	(a) Transport Vehicles – Goods Carriages including Tractor and Trailers used for commercial purpose (other than 3- wheeled Goods Carriages below 3000 Kgs in Laden weight)	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 10 years	Half of the Quarterly Tax per annum
	(ii) if the age of the vehicle from the date of registration is more than 10 years and below 12 years	Quarterly Tax per annum
	(iii) if the age of the vehicle from the date of registration is more than 12 years	Twice the Quarterly Tax per annum
	(b) Transport Vehicles - Passenger Vehicles i.e Stage Carriages, Contract Carriages, Private Service Vehicles, Educational Institution Buses, Maxicabs, Omnibuses above 7 in all	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 10 years	Rs. 4,000 per annum
	(ii) if the age of the vehicle from the date of registration is more than 10 years and below 12 years	Rs. 5,000 per annum
	(iii) if the age of the vehicle from the date of registration is more than 12 years	Rs. 6,000 per annum
	(c) All other Transport Vehicles (excluding Autorickshaws)	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 10 years	Rs. 1,000 per annum
	(ii) if the age of the vehicle from the date of registration is more than 10 years and below 12 years	Rs. 2,000 per annum
	(iii) if the age of the vehicle from the date of registration is more than 12 years	Rs. 4,000 per annum
II	Non-Transport Vehicles	
	(a) Motor Cycles	
	(i) if the age of the vehicle from the date of registration is more than 15 years and below 20 years	Rs. 2,000 for 5 years
	(ii) if the age of the vehicle from the date of registration is more than 20 years	Rs. 5,000 for 5 years
	(b) Other than Motor Cycles	
	(i) if the age of the vehicle from the date of registration is more than 15 years and below 20 years	Rs. 5,000 for 5 years
	(ii) if the age of the vehicle from the date of registration is more than 20 years	Rs. 10,000 for 5 years

Note :

1. There shall not be any levy of Green Tax if the vehicle operated exclusively by LPG, CNG, Battery or Solar Power.
2. There shall not be any levy of Green Tax in respect of Motor Vehicles that are classified as Vintage vehicles.
3. There shall not be any levy of Green Tax in respect of three wheeled contract carriages (passenger autorickshaws) with seating capacity of four, five, six and seven in all; three wheeled Goods Carriages (Light Goods Vehicles) up to GVW of 3000 kgs; Tractors and Tractor- Trailers used for agricultural purpose.
4. The Green Tax shall be payable whenever the owner does any transaction for any vehicle.

Substitution of
Sixth
Schedule.

6. For the Sixth Schedule to the principal Act, the following shall be substituted, namely,-

THE SIXTH SCHEDULE					
(See Fourth and Fifth Provisos to sub-section(2) of section-3)					
S.No	Period / Class of Vehicle	Three or Four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omnibuses upto a seating capacity of ten(10) persons in all, and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of the State by way of change of address or transfer of ownership, the tax is levied at the rates prescribed below on the cost of the vehicle.			
		Whose cost below Rs. 5.00 lakhs	Whose cost Rs. 5.00 lakhs or above and below Rs. 10.00 Lakhs	Whose cost Rs. 10.00 lakhs or above and below Rs. 20.00 Lakhs	Whose cost Rs. 20.00 lakhs or above
1	2	3	4	5	6
1	At the time of registration of new vehicles	13%	14%	17%	18%
2	If the vehicle is already registered and its age from the month of registration is :				
	(1) Not more than 2 years	12%	13%	16%	17%
	(2) More than 2 years but not more than 3 years	11.5%	12.5%	15.5%	16.5%
	(3) More than 3 years but not more than 4 years	11%	12%	15%	16%

(4) More than 4 years but not more than 5 years	10.5%	11.5%	14.5%	15.5%
(5) More than 5 years but not more than 6 years	10%	11%	14%	15%
(6) More than 6 years but not more than 7 years	9.5%	10.5%	13.5%	14.5%
(7) More than 7 years but not more than 8 years	9%	10%	13%	14%
(8) More than 8 years but not more than 9 years	8.5%	9.5%	12.5%	13.5%
(9) More than 9 years but not more than 10 years	8%	9%	12%	13%
(10) More than 10 years but not more than 11 years	7.5%	8.5%	11.5%	12.5%
(11) More than 11 years but not more than 12 years	7%	8%	11%	12%
(12) More than 12 years	6.5%	7.5%	10.5%	11.5%

7. Seventh Schedule to the principal Act, shall be omitted.

Omission of
Seventh
Schedule.

VADDADI SUNITHA,

Secretary to Government (FAC),
Legal and Legislative Affairs & Justice,
Law Department.