

## ONE-TIME TAX ON MOTOR VEHICLES

### A. Life-time tax of newly registered motor cycle or motor cycle combination

Sl. No.	Description of motor vehicle	Engine capacity	Rate of life-time tax
(1)	(2)	(3)	(4)
1.	Motor cycle and motor cycle combination for first time of registration.	(a) Upto 80 cc  (b) More than 80 cc but within 160 cc.  (c) More than 160 cc	6.5% of the value of the vehicle or Rs. 1800/-, whichever is higher;  9% of the value of the vehicle or Rs. 3600/-, whichever is higher;  10% of the value of the vehicle or Rs. 5800/-, whichever is higher.

### B. Life-time tax or one-time tax on motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) for first time of registration

Sl. No.	Description of motor vehicle	Engine capacity	Rate of life-time tax	Rate of one-time tax
(1)	(2)	(3)	(4)	(5)
1.	Motor cycle and omnibuses (with seats upto 14 and not registered as transport vehicle) for first time of registration	(a) Upto 900 cc  (b) More than 900 cc but within 1490 cc.  (c) More than 1490 cc but within 2000 cc.	10% of the value of the vehicle or Rs. 40,000/-, whichever is higher; <i>Note – A rebate of Rs. 10,000 on life-time tax, shall be allowed to non-AC vehicle having engine capacity up to 800 cc.</i>  10% of the value of the vehicle or Rs. 55,000/-, whichever is higher;  10% of the value of the vehicle or Rs. 80,000/-, whichever is	5.5% of the value of the vehicle or Rs. 17,000/-, whichever is higher; <i>Note – A rebate of Rs.3000 on one-time tax, shall be allowed to non-AC vehicle having engine capacity up to 800 cc.</i>  5.5% of the value of the vehicle or Rs. 25,000/- whichever is higher;  5.5% of the value of vehicle or Rs. 35,000/- whichever is

		(d) More than 2000 cc.	higher; 10% of the value of the vehicle or Rs. 1,00,000/-, whichever is higher;	higher; 5.5% of the value of the vehicle or Rs. 45,000/-, whichever is higher.
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**C. Life-time tax on motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle), already registered, and on motor cars and omnibuses (with seats upto 14 and not registered as transport vehicle) for change of address on removal from any State other than West Bengal.**

<b>Sl. No.</b>	<b>Description of motor vehicle</b>	<b>Age of Vehicle</b>	<b>Rate of life-time tax</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	Motor cycle and omnibuses (with seats upto 14 and not registered as transport vehicle), already registered	(a) Within 1 year	100% of life-time tax payable under Part IA.
		(b) Between 1 and 2 years.	93% of life-time tax payable under Part IA.
		(c) Between 2 and 3 years	87% of life-time tax payable under Part IA.
		(d) Between 3 and 4 years	80% of life-time tax payable under Part IA.
		(e) Between 4 and 5 years	74% of life-time tax payable under Part IA.
		(f) Between 5 and 6 years	67% of life-time tax payable under Part IA.
		(g) Between 6 and 7 years	60% of life-time tax payable under Part IA.
		(h) Between 7 and 8 years	54% of life-time tax payable under Part IA.
		(i) Between 8 and 9 years	48% of life-time tax payable under Part IA.
		(j) Between 9 and 10 years.	42% of life-time tax payable under Part IA.
		(k) Between 10 years	36% of life-time tax

			payable under Part IA
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