

## Gujarat Motor Vehicle Department Tax Rate (Ready Reckoner)

Sr No	Type of Motor Vehicle	Lum sum Tax Rate MV Registered On or After 01/04/2017	MV Registered Before 0/04/2017 Annual Rate		
1	M/cycle, Car, Jeep, Omni Bus, Camper Van (Non transport for personal use)	6 % of Sale price	NA		
2	Tractor used agriculture or commercial	3 % of Sale price			
3	Special vehicle-Crain, Rig, Fork lift, Back hoe Compressure, Recovery van Const.equipment u.w. up to 7500 kgs.	3 % of Sale price	₹ 2000+ ₹ 400 for every addi.1000 kgs. Or Part thereof in excess of 2000 kgs.		
<b>M.V. plying for hire &amp; used for the Carriage of Passenger, Goods &amp; other vehicle</b>					
4	Taxi cab- LMV & M/cycle	6 % of Sale price	NA		
5	3 wheeler A/Rickshaw S/C 3+1	2.5 % of Sale price	NA		
6	3 wheeler A/Rickshaw S/C 4+1 to 6+1	6 % of Sale price	NA		
7	Maxi cab S/C 7+1 & 8+1	8 % of Sale price	₹ 1500/ every pass. (Ordinary service)		
8	Maxi cab S/C 9+1 to 12+1	12 % of Sale price	₹ 1500/ every pass. (Ordinary service)		
9	Stage carriage Bus	2 % of Sale price	₹ 1200/ for first 9 pass. ₹ 80/ for add To 9 pass. ₹ 40/ for each standing		
10	Private service vehicle- Staff Bus	8 % of Sale price	₹ 500/ per seat		
11	School Bus owned by Edu. institute	3.5 % of Sale price	₹ 200/ per seat		
12	Goods vehicle ( Any )	6 % of Sale price	₹800 for every 1000 kg or part Thereof in excess of 7500 kg		
13	Special vehicle mention in sr.no 3 u.w. exceeding 7500 kgs.	refer right side →	₹ 2000+ ₹ 400 for every addi.1000 kgs. Or Part thereof in excess of 2000 kgs.		
<b>Contract carriage Bus</b>		<b>Annual rate from 1/4/2017</b>	<b>Annual rate Reg. before 1/4/2017 (Recurring tax)</b>		
14	Ordinary S/C up to 12 pass.	LST Rate as above	₹ 1500/ per pass.		
15	Ordinary S/C more than 12 pass	₹ 4500/ per pass	₹ 4500/ per pass.		
16	Luxury S/C up to 12 pass.	LST Rate as above	₹ 3000/ per pass.		
17	Luxury S/C 13 to 20 pass.	₹ 4500/ per pass.	₹ 4500/ per pass.		
18	Luxury S/C above 20 pass,	₹ 7800/ per pass.	₹ 7800/ per pass.		
19	Super luxury S/C above 20 pass.	₹ 9000/ per pass.	₹ 9000/ per pass.		
20	Sleeper up to 20 pass.	₹ 9000/ per pass.	₹ 9000/ per pass.		
21	Sleeper above 20 pass.	₹ 13200/ per pass.	₹ 13200/ per pass.		
22	Sleeper Super luxury above 20 pass.	₹ 15000/ per pass.	₹ 15000/ per pass.		
23	School bus on contract	₹ 500/ per pass.	₹ 500/ per pass.		
24	In case of Sr.no. 1,2,3,& 13 M.V. owned by other than individual, educational institution, a public trust, social welfare institute, or an university twice the rate as specified				
25	In case of Sr.no. 1 to 6, 9 &13 M.V. imported twice the rate as specified or as the case may be Sr. no.24				
<b>Mv Reg.in any other state and brought in the state for a temporary period</b>					
<b>Type of Motor Vehicle</b>		<b>Annual rate</b>	<b>Weekly rate</b>	<b>Monthly rate</b>	<b>Quarterly</b>
Goods vehicle GVW exceeding 7500 kg		₹800 for every 1000 kg or part Thereof in excess of 7500 kg	4% of annual tax	11% of annual tax	27.5 % of annual
Goods vehicle GVW up to 7500 kg		₹ 3000/	As above	As above	As above
S/C up to 3 passengers		₹ 300/	As above	As above	As above
S/C up to 4 passengers		₹ 1200/	As above	As above	As above
S/C 5 to 6 passengers		₹ 1200+ ₹ 150 each pass. Addition of 4 pass.	As above	As above	As above
Private service vehicle staff bus		₹ 500/ each seat	As above	As above	As above
School bus M.V. owned by education institute		₹ 200/ each seat	As above	As above	As above
Maxi cab s/c up to 12 pass. (ordinary)		₹ 1500/ each pass.	As above	1/12 part of annual rate	-
Maxi cab s/c up to 12 pass. (luxury)		₹ 3000/ each pass.	As above	As above	-
Contract carriage bus		Rate specify above table	As above	As above	-
Special vehicle mention in sr.no 3 u.w. exceeding 2000 kgs.		₹ 2000 + ₹ 400 for every addi.1000 kg. Or part thereof in excess of 2000 kg.	As above	11% of annual tax	27.5 % of annual
<b>Transfer tax leviable at the time of Resale of the vehicle which lump sum tax has been paid</b>					
<b>These MV Exempted For Transfer Tax (1) Tractor Agriculture (2) Passenger A/ Rickshaw S/C 3+1(3) Invalid carriage</b>					
<b>Age of the vehicle from date of Registration to transfer date</b>		<b>A: up to 8 year</b>	15% of the lump sum tax paid		
		<b>B: More than 8 year</b>	1 % of the lump sum tax paid or ₹ 100/ whichever is more		
In case LST paid other than individual, school, university, trust or Imported rate, TO tax shall be counted as per payable LST basic 6 %					