L.N. 170 of 1998

MOTOR VEHICLES REGISTRATION TAX ACT, 1994 (ACT NO. X OF 1994)

Motor Vehicles Registration Tax Act (Schedules) (Amendment) (No. 2) Rules, 1998

IN exercise of the powers conferred by section 20 of the Motor Vehicles Registration Tax Act, 1994, the Minister for Transport and Ports, with the concurrence of the Minister of Finance and Commerce, has made the following rules:–

Citation and commencement.

1. (1) These rules may be cited as the Motor Vehicles Registration Tax Act (Schedules) (Amendment) (No. 2) Rules, 1998, and shall be read and construed as one with the Schedules to the Motor Vehicles Registration Tax Act, hereinafter referred to as "the Schedule".

(2) These rules shall come into force on the 6th July, 1998.

Amendment of the First Schedule of the Schedules.

2. In the First Schedule of the Schedules, for the H.S. Code numbers, the goods and the rates of tax applicable to H.S. Code Number 87.02, there shall be substituted the following:–

H.S. Code Number	*Goods*	*Rate of Tax*
"87.02	**Motor vehicles for the transport of ten or more persons, including the driver:**	
8702.0000.01A	(A) Scheduled Buses	6%
8702.0000.01B	(B) Unscheduled buses or coaches	24%
	(C) Minibuses for the transport, against payment, of:–	
8702.0000.01C1	(i) fifteen persons, including the driver	21%
8702.0000.01C2	(ii) seventeen persons, including the driver	21%

H.S. Code Number	*Goods*	*Rate of Tax*
8702.0000.01C3	(iii) nineteen persons, including the driver	21%
8702.0000.01D1	(D) Midibuses and private minibuses with engine:	
8702.0000.01D2	(i) of a cylinder capacity not exceeding 1500cc	48.5%
8702.0000.01D3	(ii) of a cylinder capacity exceeding 1500cc	53%
	(iii) other	53%
	(E) Other:	
8702.0000.01E1	(i) Vans for the transport of eleven persons, including the driver:–	
	(a) for use as motor vehicle for hire	30%
8702.0000.01E2	(b) other motor vehicles with engine:	
8702.0000.01E3	– of a cylinder capacity not exceeding 1500cc	48.5%
8702.0000.01E4	– of a cylinder capacity exceeding 1500cc	53%
	(ii) Other	53%".