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Government of Kerala
2021



Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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Thiruvananthapuram,
Friday

2021 ഡിസംബർ 17
17th December 2021

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നമ്പർ
No. 3693

GOVERNMENT OF KERALA
Transport (B) Department

NOTIFICATION

G.O.(P) No.38/2021/Trans.

Dated, Thiruvananthapuram, 17th December, 2021

S. R. O. No. 950/2021

In exercise of the powers conferred by section 22 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) the Government of Kerala, being



satisfied that it is necessary in the public interest so to do, hereby make the following further amendment to the notification issued under G.O. (P)No.21/2020/Tran. dated 22nd April, 2020 and published as S.R.O. No.284/2020 in the Kerala Gazette Extraordinary No.1081 dated 24th April, 2020, namely:-

AMENDMENT

In the said notification, after the words and brackets “to new electric vehicles (vehicles powered by Electricity)”, the words “including fully hybrid battery electric vehicles and fuel cell electric vehicles” shall be inserted.

By order of the Governor,

BIJU PRABHAKAR

Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per notification issued under G.O.(P)No.21/2020/Tran, dated 22nd April, 2020 and published as S.R.O No.284/2020 in the Kerala Gazette Extraordinary No.1081 dated 24th April, 2020, Government of Kerala have given a reduction of 25% with effect from the 1st day of April, 2020 on the rate of tax levied under section 3 of the Kerala Motor Vehicles Taxation Act, 1976 (19 of 1976) to new electric vehicles (vehicles powered by electricity) other than electric three wheeled vehicles for private use, electric motor cycles, electric motor cars and electric private service vehicles for personal use and also exempted fully the tax levied



under section 3 of the said Act on new electric Autorickshaws for a period of first five years from the date of their registration.

To give effect to the financial proposal as announced in paragraph 352 of the Budget Speech for 2021-2022, the Government have made a reduction of 50% on the rate of tax levied under section 3 of the Kerala Motor Vehicles Taxation Act, 1976, in the case of new electric vehicles for a period of five years with effect from 1st April, 2021, vide notification issued under G.O.(P)No.12/2021/Trans dated 23rd February, 2021 and published as S.R.O. No.231/2021 in the Kerala Gazette Extraordinary No.917 dated 23rd February, 2021.

In paragraph 280 of the Budget Speech 2021-2022 under the heading E-Vehicle policy in Part - 10 it is clearly mentioned that in order to encourage the use of e-vehicles there will be given 50% reduction in motor vehicle tax for the first five years to fully hybrid battery electric vehicles and fuel cell electric vehicles. Since the words 'hybrid' and 'fuel cell electric vehicles' are not specifically mentioned in paragraph 352 under the heading 'Motor Vehicles Tax' in Part 13 of the Budget Speech 2021-2022, the said words did not find a place in the notification issued by Government vide G.O.(P)No.12/2021/Tran. dated 23rd February, 2021 and published as S. R. O. No. 231/2021 dated 23rd February, 2021. Therefore, Government have decided to clarify that the reduction of 50% on the rate of tax allowed to new electric vehicles vide notification published as S. R. O. No. 231/2021 shall also apply to full hybrid battery and fuel cell electric vehicles and to make consequential amendment to the notification issued under G.O. (P)No.21/2020/Tran. dated 22nd April, 2020 and published as S.R.O. No. 284/2020 in the Kerala Gazette Extraordinary No. 1081 dated 24th April, 2020

The notification is intended to achieve the above object.

