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GOVERNMENT OF MANIPUR
DEPARTMENT OF TRANSPORT

NOTIFICATION

Imphal, 19th June, 2025

No. MISC1-104/1/2022-T(MV)-TPT: In exercise of the power conferred under Sub-section (3) of Section (3) of the Manipur Motor Vehicle Taxation Act, 1998, the Governor of Manipur is pleased to revise the Motor Vehicle tax rate for all types of vehicles in the State of Manipur as per the details given below:

2. MOTOR CYCLE & SCOOTERS

(In Rupees)

Sl. No.	Cost of the Vehicle	MV Tax rates		
		MV tax rate for 15 years	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015
1	2	3	4	5
1.	Sale price upto 2 lakhs	5% of the sale price before GST/VAT	MV tax for 5 years calculated at pro rata basis on corresponding rate of MV Tax which is prevailing at the time of extension of validity.	1000
2.	Above 2 lakhs upto 5 lakhs	6% of the sale price before GST/VAT		2000
3.	Above 5 lakhs	7% of the sale price before GST/VAT		3000

3. AUTO RICKSHAW (PASSENGER/GOODS)

(In Rupees)

Sl. No.	Cost of the Vehicle	MV Tax rates		
		MV tax rate for 15 years	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015
1	2	3	4	5
1.	Sale price upto 2 lakhs	5% of the sale price before GST/VAT	MV tax for 5 years calculated at pro	1500

2.	Sale price above 2 lakhs	6% of the sale price before GST/VAT	rata basis on corresponding rate of MV Tax which is prevailing at the time of extension of validity.	2000
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4. LIGHT MOTOR VEHICLES (LMVs)

(In Rupees)

Sl. No.	Cost of the Vehicle	MV Tax rates		
		MV tax rate for 15 years	MV tax for extension of validity of RC for another 5 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015
1	2	3	4	5
1.	Sale price upto 3 lakhs	6% of the sale price before GST/VAT	MV tax for 5 years calculated at pro rata basis on corresponding rate of MV Tax which is prevailing at the time of extension of validity.	1000
2.	Sale price upto 6 lakhs	7% of the sale price before GST/VAT		2000
3.	Sale price upto 10 lakhs	8% of the sale price before GST/VAT		3000
4.	Sale price upto 15 lakhs	9% of the sale price before GST/VAT		3500
5.	Sale price upto 20 lakhs	10% of the sale price before GST/VAT		4000
6.	Sale price upto 25 lakhs	12% of the sale price before GST/VAT		4500
7.	Sale price upto 35 lakhs	14% of the sale price before GST/VAT		5000
8.	Sale price upto 45 lakhs	15% of the sale price before GST/VAT		5500
9.	Sale price above 45 lakhs	16% of the sale price before GST/VAT		6000

Note:

1. The MV tax rate for Motor Cab (upto 6 seats), Maxi Cab (7-12 seats) and school vans carrying school students & staff under contract basis shall be same as the personalized LMVs.

5. GOODS VEHICLES GVW (BELOW 7.5 TONNE & LOCAL)

(In Rupees)

Sl. No.	Type of vehicle	MV Tax rates			
		MV tax rate for initial 15 years	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015	(+) Annual Permit Fee
1	2	3	4	5	6
1.	Up to 1 tonner	7% of the sale price before GST/VAT	MV tax for 5 years calculated at pro rata basis on	3000	1000
2.	Above 1 tonner up to 3 tonner	7.5 % of the sale price before GST/VAT	corresponding rate of MV Tax which is prevailing at the time of extension of validity.	3000	1000
3.	Above 3 tonner up to 7.5 tonner	8 % of the sale price before GST/VAT		4000	1000

6. GOODS VEHICLES OF GVW (ABOVE 7.5 TONNE)

(In Rupees)

Sl. No.	Type of vehicle	MV Tax rates			
		MV tax rate (15 years period)	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015	(+) Annual Permit Fee
1	2	3	4	5	6
1.	Goods carriage above 7.5 tonne	1100/tonne/year	MV tax for 5 years calculated at pro rata basis on corresponding rate of MV Tax which is prevailing at the	5000	1000

			time of extension of validity.		
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Note:

1. In the case of Inter State Goods Vehicles, there will be 20% increase in the tax slab to the above given rate.

7. ORDINARY BUS (LOCAL)

(In Rupees)

Sl. No.	Type of vehicle	MV Tax rates	
		Annual tax per year	Annual Permit Fee
1	2	3	4
1.	Mini Bus (<12<23 seats)	2600	1000
2.	Medium Bus (>23<34 seats)	3900	
3.	Bus (>34-50 seats)	6500	

Note:

1. In the case of Inter State Buses, there will be 20% increase to the tax rate fixed for local buses listed above.
2. The life span of buses shall be 15 years and there will be no extension of the life of bus with green tax.

8. SPECIAL PURPOSE VEHICLES

(In Rupees)

Sl. No.	Type of vehicle	MV Tax rates			
		Mv Tax (for 15 years)	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015	(+)Annual Permit Fee
1	2	3	4	5	6
1.	Special Purpose vehicles	1100/tonne/year	Additional MV tax for 5 years @1100/tonne/year	1000	150/tonne

Bullet proof, display purpose vehicles, etc.,

9. MECHANICAL CRANE MOUNTED ON MOTOR VEHICLES

(In Rupees)

Sl. No.	Type of vehicle	Annual Tax
1.	Un-laden weight upto 3 tonner	600
2.	Un-laden weight upto 3 - 5 tonner	900
3.	Un-laden weight above 5 tonner	1300

Note:

(i) 50% additional tax will be levied on any vehicle authorized to be fitted with solid/semi solid tyres.

(ii) If the mounted crane is utilized for commercial purpose, 25% of the rate of tax payable shall be levied as additional tax.

10. TRACTORS

(In Rupees)

Sl.No.	Type	Annual Tax
1.	Laden weight up to 2 tonnes	300
2.	Laden weight 2 - 4 tonnes	500
3.	Laden weight above 4 tonnes	900

Note: If the tractor is utilized for commercial purposes other than agricultural works, 25% of the rate of tax payable shall be levied as additional tax.

11. OTHER TYPES OF VEHICLES

(In Rupees)

Sl. No	Type	MV Tax rate			
		Tax per year	Life Time Tax (15 years)	MV tax for extension of validity of RC for another 5 years after the end of 15 years	(+) Green Tax for 5 years under Section 5(2) of Manipur Motor Vehicle Taxation (2 nd Amendment), Act, 2015
1	2	3	4	5	6
	Trailers/ Side-car	150	2250	MV tax for 5 years calculated at pro	Nil

1.	attached to 2 wheelers			rata basis on corresponding rate of MV Tax which is prevailing at the time of extension of validity.	
2.	Tricycle/ Three wheelers	500	7500		500
3.	Motor vehicles (adapted & used for invalids carriages)	150	2250		300

12. For all types of e-vehicles, MV tax rate shall be levied at 4% of the sale price before GST/VAT.
13. NIL rate of MV tax for vehicle purchase by departments of the State Government from the fund of State Budget Estimates.
14. MV tax, as applicable for private vehicle, shall be charged for vehicles purchase from other funds such as Central schemes, projects, societies, etc.

The new Motor Vehicle Tax rate shall come into force from 1st July, 2025.

MICHAEL ACHOM,
Secretary (Transport),
Government of Manipur.