

9. Tax Exempted Vehicles

The following classes of vehicles are exempted from payment of tax, conditionally:

Notification No.	Class of Vehicles	Conditions to be fulfilled
	AP Based Vehicles	
31	Any motor vehicle	Used only for the purpose of inspection and obtaining fitness certificate and for no other purpose
32	(i) Vehicles used under trade certificate	As specified in CMV Rule 41
	(ii) Road Rollers.	Belonging to the Government or local authorities
	(iii) Foreign Vehicles brought in to Andhra Pradesh	Under cover of 'Triptyques' only. one entry; only for a period of 30 consecutive days
	(iv) Any chassis of motor vehicles	Driven to a place in order to build body
	(v) Tractor graders	Belonging to local authorities
	(vi) All motor vehicles belonging to Central Govt.	Not to be used for carrying carriage of passengers or goods for hire or reward
	(vii) Ambulance Van of Dr. M.C. Modi	Used only by himself during his tours in Andhra Pradesh rendering free eye operations
	(viii) All motor vehicles	Belonging to the US AID
34	State Government. Vehicles (except those provided to Governor of AP.)	Used for non commercial purpose
35	State Govt. vehicles (except those provided to Governor of A.P.)	Lent to contractors in connection with the execution of works under the control of R&B and PWD subject to conditions of the contract
37	Non - Transport vehicles owned by physically challenged persons	The owner driving the vehicles should hold a valid driving licence, A Board 'driven by a physically challenged persons should be exhibited in front of the vehicle
	OTHER STATE VEHICLES	
38	Vehicles belonging to educational institutions of other states	Used solely for the purpose of transporting students or staff of the educational institutions of other States/ and of the union territories of India (i) Home State tax should have been paid in full (ii) The other State/Union Territory must have granted similar exemption from MV Tax (including Passenger tax) in respect of AP based vehicle of same category
39	Ambulances of other States	Similar exemption to AP based ambulances must have been granted by the other State

10. Reduced Rates of Quarterly Tax

In respect of the following classes of vehicles tax is payable on quarterly basis but at reduced rates, subject to conditions as shown in the table below :

Notification and GO No.	Class of Vehicles	Rate of tax in Rs.	Conditions to be fulfilled
(45) G.O.Ms. No.57 dt.13.3.1992	Tractor - Trailers (not falling u/s 10)	300	(i) To be used for agricultural (ii) To be used for agricultural operations of any other agriculturist for no hire or reward (iii) To be used for transport of any material, for no hire or reward
(46) G.O.Ms. No.95 dt. 21.5.1993	Multi Axle Goods vehicles (AP based) (Articulated goods carriage)	25% less than what applies to conventional two axle vehicles.	This concession should not be extended to rigid framed three axled vehicles, (one in the front and two in the rear in the shape of tandem axles.) (TC's Circular Memo. No. 10938/R2/2001 dt. 6.4.2002)
(47)	Stage Carriages Where the total distance (excluding the portion of the road not maintained by R&B, a local authority or a Devasthanam)	Per Seat Per quarter	Road is motorable only during fair weather OR Road is not wholly maintained by R&B Department or local authority
	a) Doesn't exceed 80 Kms	210	Tax in respect of all regular buses in operation must have been paid
	b) Between 81 Kms to 100 Kms	270	
	c) Between 101 Kms to 120 Kms	330	
	d) Between 121 Kms to 160 Kms	350	
	f) Between 161Kms to 240 Kms	435	
	g) Between 241 Kms, to 320 Kms	475	
	h) Exceeds 320 Kms	525	
	i) Spare bus	205	
(48) G.O.Ms. No. 533 dt. 29.12.78	Stage carriages of Simhachalam Devasthanam	75	
(48) G.O.Ms. No.111 dt. 17.4.80	Mini Buses (with seats not more than 23 passengers)	30	Plying under the aegis of SETWIN