

Calculate Road Tax in Uttar Pradesh: Slabs, Formula & Payment

Buying a new vehicle involves more than just paying its showroom price, as several government charges are also applicable during registration.

[Road Tax in Uttar Pradesh](#) is one of the important charges that vehicle owners need to understand before registering a vehicle in the state. The amount depends mainly on the vehicle type, its cost, and whether it is a new, old, transport, or non-transport vehicle.

Knowing the applicable tax rate can help you estimate your registration expenses and avoid surprises at the time of vehicle purchase. Uttar Pradesh revised its tax structure for new non-transport vehicles through a notification dated April 21, 2025, with rates based on vehicle category and cost.



What Is Road Tax in Uttar Pradesh?

Road tax is a state-level motor vehicle tax collected from vehicle owners for the lawful use and registration of vehicles within the state. In Uttar Pradesh, the tax framework is governed by the [Uttar Pradesh Motor Vehicles Taxation Act, 1997](#).

For many new private vehicles, the tax is collected as a one-time amount rather than as a recurring annual payment. The applicable percentage is

linked to the vehicle's cost and category. The state also provides separate annual tax provisions for certain older non-transport vehicles.

The exact amount payable can therefore vary considerably between a motorcycle, a small non-air-conditioned car, and a high-value car.

Uttar Pradesh Road Tax Slabs for New Vehicles

The April 2025 notification specifies the following one-time tax rates for new non-transport vehicles in Uttar Pradesh:

Vehicle Category	Vehicle Cost	One-Time Tax
Two-wheeler	Up to ₹40,000	7% of vehicle cost
Two-wheeler	Above ₹40,000	10% of vehicle cost
Four-wheeler/other non-two-wheeler, non-AC	Up to ₹10 lakh	8% of vehicle cost
Four-wheeler/other non-two-wheeler, AC	Up to ₹10 lakh	9% of vehicle cost
Four-wheeler/other non-two-wheeler	Above ₹10 lakh	11% of vehicle cost
Trailer drawn by vehicles	Applicable category	2% of trailer cost

These rates apply to the categories specified under the state's notification for new non-transport vehicles. The classification is important because two vehicles with similar prices may attract different tax depending on their category.

How to Calculate Road Tax in Uttar Pradesh

Calculating road tax is straightforward when the applicable rate is known.

The basic formula is:

$$\text{Road Tax} = \text{Vehicle Cost} \times \text{Applicable Tax Rate} \div 100$$

Example 1: Two-Wheeler

Suppose a motorcycle costs ₹80,000.

Since its cost is above ₹40,000, the applicable rate is 10%.

$$\text{Road Tax} = ₹80,000 \times 10\%$$

$$\text{Road Tax} = ₹8,000$$

Therefore, the one-time tax based on this calculation would be ₹8,000.

Example 2: Non-AC Car

Suppose the cost of a non-AC car is ₹7 lakh.

The applicable rate for a non-AC motor vehicle other than a two-wheeler costing up to ₹10 lakh is 8%.

$$\text{Road Tax} = ₹7,00,000 \times 8\%$$

$$\text{Road Tax} = ₹56,000$$

The actual amount payable during registration can include other applicable registration-related charges, so road tax should not be confused with the complete on-road cost.

Example 3: Car Above ₹10 Lakh

Consider a vehicle costing ₹12 lakh.

For a non-two-wheeler costing more than ₹10 lakh, the notified rate is 11%.

$$\text{Road Tax} = ₹12,00,000 \times 11\%$$

$$\text{Road Tax} = ₹1,32,000$$

This illustrates why vehicle price has a significant effect on the tax payable in Uttar Pradesh.

Road Tax for Old Vehicles in Uttar Pradesh

The 2025 notification also specifies annual tax rates for old non-transport vehicles. These rates are different from the percentage-based one-time tax applicable to new vehicles.

The annual rates specified are:

- Two-wheelers: ₹200 per year
- Non-two-wheelers with unladen weight up to 1,000 kg: ₹1,000 per year
- Non-two-wheelers with unladen weight above 1,000 kg and up to 5,000 kg: ₹2,000 per year
- Non-two-wheelers with unladen weight above 5,000 kg: ₹3,000 per year

- Trailers drawn by vehicles: ₹200 per year

Therefore, vehicle owners should first determine whether their vehicle falls under the new-vehicle one-time tax provisions or the annual tax provisions for older vehicles.

Is There a Tax Reduction for Already Registered Vehicles?

Yes. The April 2025 notification provides a mechanism for calculating one-time tax for already registered vehicles by allowing a 5% reduction in the prevailing one-time tax amount for each completed year of the vehicle's earlier period.

However, the exemption cannot exceed 75% of the applicable amount. A period of less than one year is ignored when calculating the vehicle's age for this purpose.

This provision can be relevant when determining tax for an already registered vehicle rather than simply applying the new-vehicle percentage to its original cost.

Road Tax Exemption for Electric Vehicles

Electric vehicles have a specific exemption provision under the notification. The state provides a 100% exemption from the specified tax for eligible electric vehicles covered under the relevant categories, subject to the conditions mentioned in the notification.

For the fourth and fifth years of the Uttar Pradesh Electric Vehicle Manufacturing and Mobility Policy, 2022, the notification specifies the exemption period from **October 14, 2025, to October 13, 2027**, for electric vehicles manufactured, purchased, and registered in Uttar Pradesh during the applicable period.

The notification's definition covers various electric vehicle categories, including battery electric vehicles, fuel-cell electric vehicles, and specified hybrid electric vehicles.

How to Pay Road Tax in Uttar Pradesh

Road tax is generally dealt with as part of the vehicle registration and taxation process through the transport authorities. For a new vehicle purchased from a dealer, the applicable tax and registration-related charges are commonly handled during the registration process.

For an existing vehicle or a situation involving tax dues, the vehicle owner should check the applicable tax details through the transport department's designated services or the concerned Regional Transport Office.

Before making payment, keep important vehicle information available, such as:

- Registration number
- Vehicle details
- Chassis and engine information, where required
- Owner details
- Applicable tax period
- Previous tax/payment information, if applicable

Always verify the amount shown for the particular vehicle before completing payment because the payable amount can depend on the vehicle category and applicable provisions.

Factors That Can Affect Road Tax Calculation

Several factors may influence the amount of road tax payable in Uttar Pradesh.

Vehicle cost: For new vehicles covered by the percentage-based structure, the cost directly affects the tax amount.

Vehicle category: Two-wheelers and other motor vehicles have separate rates.

Air-conditioning classification: For vehicles costing up to ₹10 lakh, the notification distinguishes between AC and non-AC vehicles.

Vehicle age: Special provisions apply to already registered vehicles and older vehicles.

Vehicle weight: Annual tax for old non-transport vehicles can depend on unladen weight.

Fuel or power type: Electric vehicles can qualify for the specified exemption subject to the conditions and applicable period.

Understanding these factors before registration can make the tax calculation easier and help you plan your vehicle budget accurately.

Common Mistakes to Avoid While Paying Road Tax

Vehicle owners should avoid relying on an outdated tax chart because state tax notifications can change. The rates introduced through the April 21, 2025 notification superseded the earlier notification and amendments mentioned in that order.

It is also important not to calculate tax solely from the vehicle's ex-showroom price without checking the applicable category. A car priced below ₹10 lakh, for example, can have a different rate depending on whether it falls into the AC or non-AC category.

Another common mistake is treating road tax as the same as all registration expenses. Registration fees, number plate-related charges, insurance, and other applicable costs are separate components of the vehicle's overall on-road expense.

Frequently Asked Questions (FAQs)

Q1. How is road tax calculated in Uttar Pradesh? Road tax for new non-transport vehicles is generally calculated by multiplying the vehicle cost by the applicable tax percentage. The rate depends on the vehicle category and cost.

Q2. What is the road tax rate for a two-wheeler in Uttar Pradesh? For a new two-wheeler costing up to ₹40,000, the notified one-time tax rate is 7%. For a two-wheeler costing more than ₹40,000, the rate is 10%.

Q3. What is the road tax on a car up to ₹10 lakh in Uttar Pradesh? A non-AC motor vehicle other than a two-wheeler costing up to ₹10 lakh attracts an 8% one-time tax rate, while an AC vehicle in the same cost category attracts 9%.

Q4. What is the road tax rate for a car above ₹10 lakh in Uttar Pradesh? A non-two-wheeler costing more than ₹10 lakh is subject to an 11% one-time tax rate under the April 2025 notification.

Q5. Do electric vehicles have to pay road tax in Uttar Pradesh? Eligible electric vehicles covered by the notification can receive 100% exemption from the specified tax, subject to the conditions and applicable period. For eligible EVs manufactured, purchased, and registered in Uttar Pradesh, the specified fourth- and fifth-year exemption period runs from October 14, 2025, to October 13, 2027.

Conclusion

Calculating road tax in Uttar Pradesh becomes easier once you identify the vehicle category, cost, age, and applicable tax structure. For new non-transport vehicles, the 2025 notification specifies percentage-based one-time tax rates ranging from 7% for certain lower-cost two-wheelers to 11% for non-two-wheelers costing above ₹10 lakh. Separate annual rates apply to specified old vehicles, while eligible electric vehicles can receive the notified tax exemption.

Before completing vehicle registration, checking the applicable rate and confirming the payable amount can help prevent calculation errors and unexpected expenses. Along with road tax, vehicle owners should also consider insurance and other registration-related costs when planning their total vehicle budget. Choosing suitable motor insurance through [Square Insurance](#) can further help you manage your vehicle-related financial protection.