



New South Wales

Motor Vehicles Taxation Amendment (Rural Vehicles) Bill 2026

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to limit the amount of motor vehicle tax payable by rural residents for motor vehicles weighing more than 1,550kg to the amount payable for a vehicle weighing 1,550kg.

Outline of provisions

Clause 1 sets out the name, also called the short title, of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on the date of assent to the proposed Act.

Schedule 1 Amendment of Motor Vehicles Taxation Act 1988 No 111

Schedule 1 gives effect to the overview of the proposed Act.



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Motor Vehicles Taxation Amendment (Rural Vehicles) Bill 2026

Contents

		Page
	1 Name of Act	2
	2 Commencement	2
Schedule 1	Amendment of Motor Vehicles Taxation Act 1988 No 111	3

This PUBLIC BILL, originated in the LEGISLATIVE ASSEMBLY and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

Legislative Assembly

Clerk of the Legislative Assembly



New South Wales

Motor Vehicles Taxation Amendment (Rural Vehicles) Bill 2026

No. _____, 2026

A Bill for

An Act to amend the *Motor Vehicles Taxation Act 1988* to limit the motor vehicle tax payable for motor vehicles registered in rural areas.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with/without amendment.

Legislative Council

Clerk of the Parliaments

Tabling copy

The Legislature of New South Wales enacts—

1

1 Name of Act

2

This Act is the *Motor Vehicles Taxation Amendment (Rural Vehicles) Act 2026*.

3

2 Commencement

4

This Act commences on the date of assent to this Act.

5

Schedule 1 **Amendment of Motor Vehicles Taxation Act 1988 No 111**

Section 6

Insert after section 5—

6 Amounts of tax—vehicles registered in rural areas

- (1) This section applies to a motor vehicle if—
 - (a) the home address of the registered operator of the vehicle, as recorded in the register, is located in a rural area, and
 - (b) the vehicle weighs more than 1,550kg.
- (2) For the purposes of calculating the amount of motor vehicle tax applicable to the motor vehicle, the vehicle is taken to weigh 1,550kg.
- (3) If the same home address is recorded in the register in relation to more than 1 motor vehicle to which this section applies—
 - (a) the registered operator must nominate 1 motor vehicle to which subsection (2) applies, and
 - (b) subsection (2) does not apply to the other motor vehicles.
- (4) The registered operator must nominate the vehicle to which subsection (2) applies—
 - (a) before, or at the time of, application for renewal of registration of the vehicle, and
 - (b) in writing to Transport for NSW in the way approved by Transport for NSW.
- (5) In this section—

home address has the same meaning as in the *Road Transport Act 2013*.

register means the NSW registrable vehicles register required to be maintained by Transport for NSW under the *Road Transport Act 2013*, section 64(1).

registered operator, in relation to a vehicle, has the same meaning as in the *Road Transport Act 2013*.

rural area means a part of the State that is outside the Greater Sydney Region.