

CONCURRENCE COPY

MOTOR VEHICLES (TAXATION) AMENDMENT BILL, 1982

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

The objects of this Bill are—

- (a) as a consequence of the Australian Statistician's ceasing to issue a particular price index, to alter the description of one of the variables by reference to which annual adjustments are to be made to the amounts of motor vehicles tax levy and motor vehicles weight tax imposed by the Motor Vehicles (Taxation) Act, 1980 ("the Principal Act") (Schedule 1 (2));
 - (b) to ensure that any previous annual variation of the levy and tax referred to in paragraph (a) shall be taken into account when making a subsequent annual variation of those amounts under the Principal Act (Schedule 1 (1)); and
 - (c) to make minor provisions of a declaratory and saving nature (clauses 5 and 6).
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- (b) to ensure that any previous annual variation of the levy and tax referred to in paragraph (a) shall be taken into account when making a subsequent annual variation of those amounts under the Principal Act (Schedule 1 (1)); and
- (c) to make minor provisions of a declaratory and saving nature (clauses 2 and 6).

MOTOR VEHICLES (TAXATION) AMENDMENT BILL, 1982

It is enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the Senate as follows:—

Short title.

1. This Act may be cited as the Motor Vehicles (Taxation) Amendment Act, 1982.

Enactment.

2. This Act shall be read as if it contained the following provisions:—

3. (1) Section 11 of the Motor Vehicles (Taxation) Act, 1980, shall be amended by substituting for the words "the day on which the provision commences to have effect" the words "the day on which the provision commences to have effect as the case may be".

No. , 1982.

A BILL FOR

An Act to amend the Motor Vehicles (Taxation) Act, 1980, with respect to the manner of calculating tax payable under that Act.

[MR WHELAN—18 March, 1982.]

Principal Act.

30. A. The Motor Vehicles (Taxation) Act, 1980, is referred to in this Act as the Principal Act.

Amendment of Act No. 119, 1980.

4. The Principal Act is amended in the manner set out in Schedule 1.

Motor Vehicles (Taxation) Amendment.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

5 Short title.

1. This Act may be cited as the "Motor Vehicles (Taxation) Amendment Act, 1982".

Commencement.

2. (1) Except as provided in subsections (2)–(4), this Act shall commence on the date of assent to this Act.

(2) Section 4 shall, in its application to a provision of Schedule 1, commence or be deemed to have commenced on the day on which that provision commences or is deemed to have commenced, as the case may require.

15 (3) Sections 5 and 6 and Schedule 1 (2) shall commence or be deemed to have commenced, as the case may require, on 31st March, 1982.

(4) Schedule 1 (1) shall be deemed to have commenced on 21st November, 1980.

Principal Act.

20 3. The Motor Vehicles (Taxation) Act, 1980, is referred to in this Act as the Principal Act.

Amendment of Act No. 119, 1980.

4. The Principal Act is amended in the manner set forth in Schedule 1.

Motor Vehicles (Taxation) Amendment.

Application of amended formula.

5. For the purposes of the definition of "adjustment percentage" in section 9 (1) of the Principal Act, as amended by this Act, the percentage for the year ending with 31st December, 1981, and each subsequent year shall, subject to that Act, as so amended, be calculated in accordance with the formula set out in Schedule 3 to that Act, as so amended.

Savings.

6. (1) In subsection (2), a reference to the adjustment percentage for a year is a reference to the adjustment percentage for that year within the meaning of Part III of the Principal Act.

(2) The Principal Act applies in respect of the adjustment percentage for the year ending with 31st December, 1980, as if Schedule 1 (2) had not been enacted.

(3) The Australian Statistician's ceasing to publish a list of index numbers under the heading "Concrete mix, cement, sand, etc." in the Price Index of Materials Used in Building other than House Building issued by him shall not be treated as giving rise to a change in a reference base, within the meaning of section 10 (5) of the Principal Act, as amended by this Act.

SCHEDULE 1.

20

(Sec. 4.)

**AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
CALCULATION OF TAX.**

(1) Section 12 (1)—

25

After "and 2", insert "(as adjusted by the previous operation, if any, of this subsection)".

Motor Vehicles (Taxation) Amendment.

SCHEDULE 1—continued.

**AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
CALCULATION OF TAX—continued.**

(2) Schedule 3—

- 5 From the words set forth opposite the matter "p(M2)", omit "under the heading 'Concrete mix, cement, sand, etc.' in the Price Index of Materials Used in Building other than House Building—Group Index Numbers, for Sydney", insert instead "as index numbers for Sydney in the All-Groups Index contained in the Price Index of Materials
- 10 Used in Building other than House Building".

**BY AUTHORITY
D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1982**

(12c)

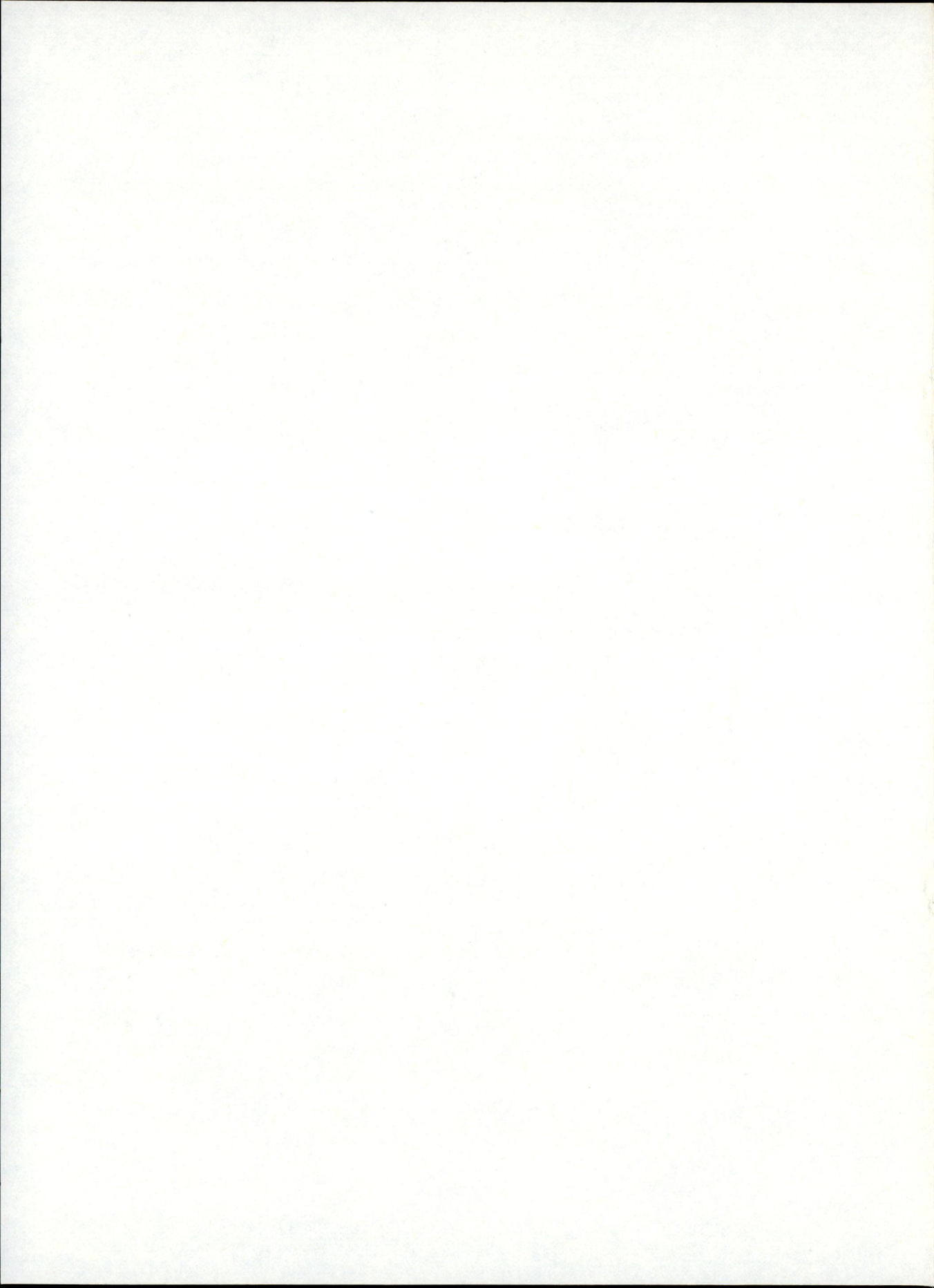
- and (b):
- (a) to make those provisions of a description and giving effect (clause 2 (Schedule 1 (1))) and
- (b) to ensure that the previous annual variation of the duty and tax referred (Schedule 1 (2)):
- the Motor Vehicle (Taxation) Act, 1980 (the Principal Act) or motor vehicles tax duty and motor vehicles weight tax imposed by reference to which annual adjustments are to be made to the annual licence fees under to that the description of one of the vehicles referred to as a consequence of the Australian Government's seeking to issue a licence the object of this Bill is—

(The Explanatory Note refers to this Bill as introduced into Parliament)

EXPLANATORY NOTE

MOTOR VEHICLE (TAXATION) AMENDMENT BILL, 1985

СОСЛОВИЕ СЪЛ



**MOTOR VEHICLES (TAXATION) AMENDMENT ACT, 1982,
No. 25**

New South Wales



ANNO TRICESIMO PRIMO

ELIZABETHÆ II REGINÆ

Act No. 25, 1982.

An Act to amend the Motor Vehicles (Taxation) Act, 1980, with respect to the manner of calculating tax payable under that Act. [Assented to, 23rd April, 1982.]

Motor Vehicles (Taxation) Amendment.

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.

1. This Act may be cited as the "Motor Vehicles (Taxation) Amendment Act, 1982".

Commencement.

2. (1) Except as provided in subsections (2)–(4), this Act shall commence on the date of assent to this Act.

(2) Section 4 shall, in its application to a provision of Schedule 1, commence or be deemed to have commenced on the day on which that provision commences or is deemed to have commenced, as the case may require.

(3) Sections 5 and 6 and Schedule 1 (2) shall commence or be deemed to have commenced, as the case may require, on 31st March, 1982.

(4) Schedule 1 (1) shall be deemed to have commenced on 21st November, 1980.

Principal Act.

3. The Motor Vehicles (Taxation) Act, 1980, is referred to in this Act as the Principal Act.

Amendment of Act No. 119, 1980.

4. The Principal Act is amended in the manner set forth in Schedule 1.

Motor Vehicles (Taxation) Amendment.

Application of amended formula.

5. For the purposes of the definition of "adjustment percentage" in section 9 (1) of the Principal Act, as amended by this Act, the percentage for the year ending with 31st December, 1981, and each subsequent year shall, subject to that Act, as so amended, be calculated in accordance with the formula set out in Schedule 3 to that Act, as so amended.

Savings.

6. (1) In subsection (2), a reference to the adjustment percentage for a year is a reference to the adjustment percentage for that year within the meaning of Part III of the Principal Act.

(2) The Principal Act applies in respect of the adjustment percentage for the year ending with 31st December, 1980, as if Schedule 1 (2) had not been enacted.

(3) The Australian Statistician's ceasing to publish a list of index numbers under the heading "Concrete mix, cement, sand, etc." in the Price Index of Materials Used in Building other than House Building issued by him shall not be treated as giving rise to a change in a reference base, within the meaning of section 10 (5) of the Principal Act, as amended by this Act.

SCHEDULE 1.

(Sec. 4.)

**AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
CALCULATION OF TAX.**

(1) Section 12 (1)—

After "and 2", insert "(as adjusted by the previous operation, if any, of this subsection)".

Motor Vehicles (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT RELATING TO THE
CALCULATION OF TAX—*continued.*

(2) Schedule 3—

From the words set forth opposite the matter “p(M2)”, omit “under the heading ‘Concrete mix, cement, sand, etc.’ in the Price Index of Materials Used in Building other than House Building—Group Index Numbers, for Sydney”, insert instead “as index numbers for Sydney in the All-Groups Index contained in the Price Index of Materials Used in Building other than House Building”.

In the name and on behalf of Her Majesty I assent to this Act.

J. A. ROWLAND,
Governor.

*Government House,
Sydney, 23rd April, 1982.*