

# CONCURRENCE COPY

## MOTOR VEHICLES (TAXATION) FURTHER AMENDMENT BILL, 1982

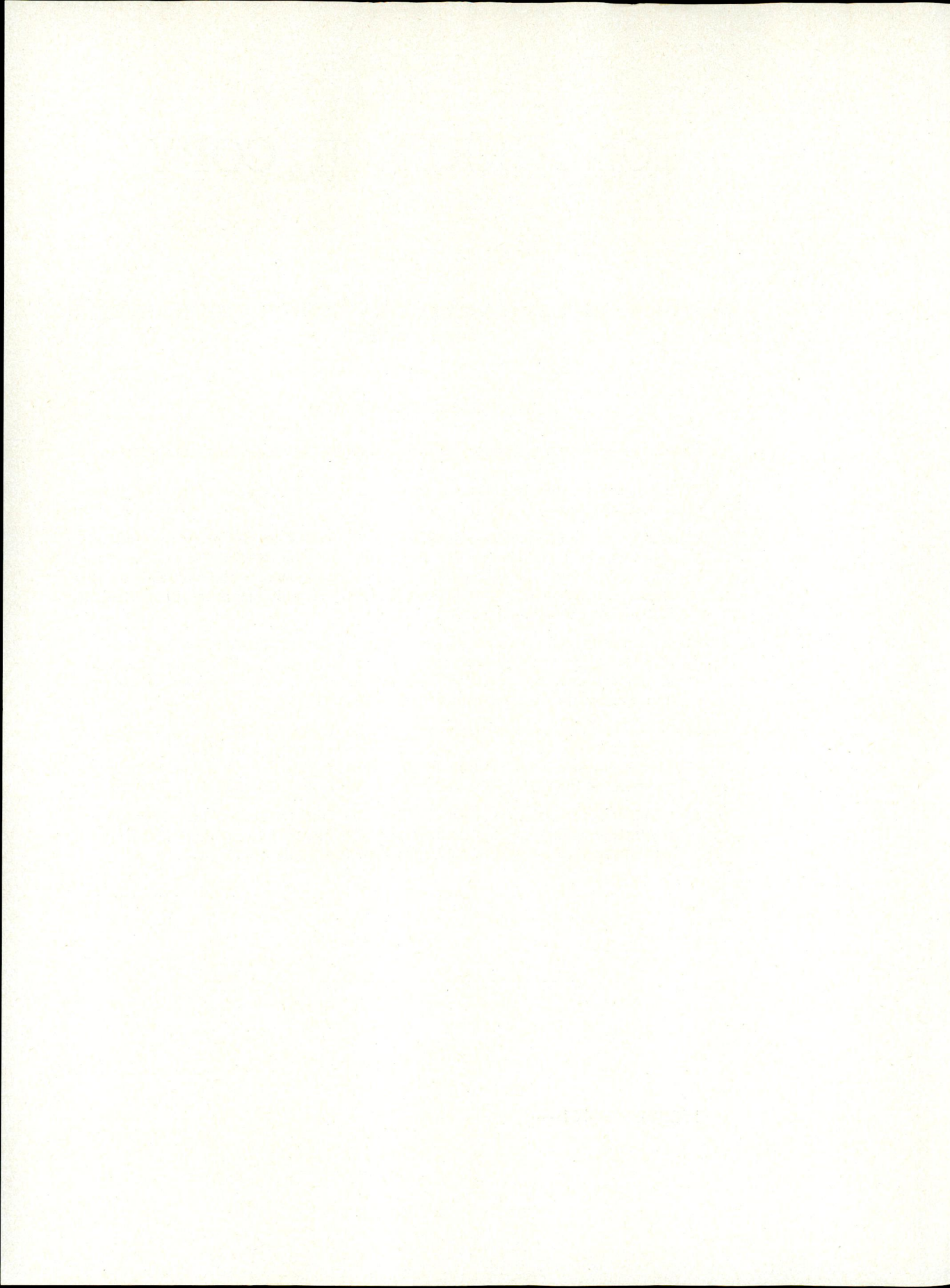
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### EXPLANATORY NOTE

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

The objects of this Bill are to amend the Motor Vehicles (Taxation) Act, 1980 ("the Act"), so as—

- (a) to alter the description, in Schedule 3 to the Act, of certain groups of amounts appearing in a publication issued by the Australian Statistician and used for the purpose of calculating adjustment amounts, within the meaning of the Act, as a consequence of variations made to that publication by the Australian Statistician (Schedule 1 (3));
  - (b) to enable the Governor to make regulations under the Act having the effect of altering the variables by reference to which annual adjustments are made to the amounts of motor vehicles tax levy and motor vehicles weight tax imposed by the Act (Schedule 1 (2) and (3));
  - (c) to enable the Governor to exercise the powers conferred on him by section 10 (8) of the Act in all situations where information which is necessary for the purpose of calculating an adjustment percentage for a year (within the meaning of Part III of the Act) is not available (Schedule 1 (1) (b)); and
  - (d) to enable the Minister administering the Act to ensure that any annual percentage change (within the meaning of Schedule 3 to the Act) is calculated by reference to a uniform reference base (Schedule 1 (1) (a)).
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**MOTOR VEHICLES (TAXATION) FURTHER AMENDMENT  
BILL, 1982**

No. , 1982.

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**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—23 *November*, 1982.]

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*Motor Vehicles (Taxation) Further Amendment.*

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**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) Further Amendment Act, 1982".

**Amendment of Act No. 119, 1980.**

**2.** The Motor Vehicles (Taxation) Act, 1980, is amended in the manner set forth in Schedule 1.

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**SCHEDULE 1.**

(Sec. 2.)

**AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,  
RELATING TO THE CALCULATION OF TAX.**

**15** (1) (a) Section 10 (5)—

After "shall", insert ", unless the Minister otherwise directs,".

(b) Section 10 (8)—

Omit "by that date".

(2) Section 15—

**20** After "Part" wherever occurring, insert "or Schedule 3".



*Motor Vehicles (Taxation) Further Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,  
RELATING TO THE CALCULATION OF TAX—*continued.*

## (3) Schedule 3—

5 Omit the Schedule, insert instead:—

## SCHEDULE 3.

(Sec. 10.)

## FORMULA FOR AUTOMATIC ADJUSTMENT.

10 1. The formula referred to in section 10, for determining the percentage for a year (referred to in this Schedule as “the relevant year”), is as follows:—

$$P = 0.67p(L) + 0.06p(M1) + 0.14p(M2) + 0.13p(T)$$

where—

- (a) “P” is the percentage to be obtained;
- 15 (b) “p(L)” is the annual percentage change in the average weekly earnings for employees or a class of employees, for New South Wales, being the percentage change determined by reference to the average of the amounts shown respectively for the March, June, September and December quarters of the relevant year and to the average of the amounts shown respectively for the March, June, September and
- 20 December quarters of the previous year—
- (i) except as provided by subparagraph (ii)—in the group of amounts set out under the heading “*All males*”, for New South Wales, in the series of Average Weekly Earnings, issued by the Australian Statistician; or
- 25 (ii) where some other group of amounts (being a group of amounts contained in a publication which relates to the average weekly earnings for employees or a class of employees, for New South Wales, and which is issued by the Australian Statistician) is prescribed for the purposes
- 30 of this subparagraph—in the group of amounts so prescribed;
- (c) “p(M1)” is the annual percentage change in the price of bituminous materials, being the percentage change determined by reference to the average of the amounts shown for each of the 12 months of the relevant year and to the average of the amounts shown for each of
- 35 the 12 months of the previous year—
- (i) except as provided by subparagraph (ii)—in the group of amounts set out under the heading “*Chemical, petroleum and coal products*” in the All Manufacturing Industry Index



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*Motor Vehicles (Taxation) Further Amendment.*

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SCHEDULE 1—*continued.*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,  
RELATING TO THE CALCULATION OF TAX—*continued.*

- 5 contained in the Price Indexes of Articles Produced by  
Manufacturing Industry, issued by the Australian Statistician;  
or
- 10 (ii) where some other group of amounts (being a group of  
amounts contained in a publication which relates to the price  
of bituminous materials and which is issued by the Aus-  
tralian Statistician) is prescribed for the purposes of this  
subparagraph—in the group of amounts so prescribed;
- 15 (d) “p(M2)” is the annual percentage change in the price of construction  
materials, being the percentage change determined by reference to the  
average of the amounts shown for each of the 12 months of the rele-  
vant year and to the average of the amounts shown for each of the  
12 months of the previous year—
- 20 (i) except as provided by subparagraph (ii)—in the group of  
amounts set out as index numbers for Sydney in the All-  
Groups Index contained in the Price Index of Materials Used  
in Building other than House Building, issued by the Aus-  
tralian Statistician; or
- 25 (ii) where some other group of amounts (being a group of  
amounts contained in a publication which relates to the price  
of construction materials and which is issued by the Aus-  
tralian Statistician) is prescribed for the purposes of this  
subparagraph—in the group of amounts so prescribed; and
- 30 (e) “p(T)” is the annual percentage change in the price of transport  
equipment, being the percentage change determined by reference to  
the average of the amounts shown for each of the 12 months of the  
relevant year and to the average of the amounts shown for each of the  
12 months of the previous year—
- 35 (i) except as provided by subparagraph (ii)—in the group of  
amounts set out under the heading “Transport equipment”  
in the All Manufacturing Industry Index contained in the  
Price Indexes of Articles Produced by Manufacturing  
Industry, issued by the Australian Statistician; or
- 40 (ii) where some other group of amounts (being a group of  
amounts contained in a publication which relates to the price  
of transport equipment and which is issued by the Australian  
Statistician) is prescribed for the purposes of this subpara-  
graph—in the group of amounts so prescribed.



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*Motor Vehicles (Taxation) Further Amendment.*

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SCHEDULE 1—*continued.*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,  
RELATING TO THE CALCULATION OF TAX—*continued.*

2. In this Schedule, a reference to—

- 5 (a) the March quarter of a year is a reference to January, February and  
March of that year;
- (b) the June quarter of a year is a reference to April, May and June of  
that year;
- 10 (c) the September quarter of a year is a reference to July, August and  
September of that year; and
- (d) the December quarter of a year is a reference to October, November  
and December of that year.

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BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1982

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