

FIRST PRINT

**MOTOR VEHICLES TAXATION (AMENDMENT) BILL
1987**

NEW SOUTH WALES



EXPLANATORY NOTE

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

The following Bills are cognate with this Bill:

Motor Vehicles Taxation Management (Amendment) Bill 1987;

State Roads (Motor Vehicles Taxation) Amendment Bill 1987;

Transport (Motor Vehicles Taxation) Amendment Bill 1987.

The object of this Bill is to amend the Motor Vehicles (Taxation) Act 1980 so as to replace the current tax under that Act on motor vehicles (comprising a motor vehicles tax levy and a motor vehicles weight tax) with a single motor vehicles tax. The proposed rates of tax are based on vehicle weight and whether use of the vehicle is substantially for private purposes or not. Concessions for certain classes of vehicles, including primary producers' vehicles, are continued.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that, with minor exceptions, the proposed Act will commence on 1 July 1987.

Clause 3 is a formal provision that gives effect to the Schedule of amendments to the Principal Act.

Motor Vehicles Taxation (Amendment) 1987

Clause 4 makes it clear that the proposed amendments do not affect a pre-existing liability to pay tax. The clause also makes it clear that the adjustment of tax rates under the Principal Act which takes place on 1 July each year (in line with increases in the cost of road building and maintenance) does not apply to the new rates of tax for 1 year. The appropriate adjustment has already been taken into account in the fixing of the proposed new rates.

SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980

Schedule 1 (1) omits the provision dealing with the arrangement of the Principal Act and inserts a consequential interpretation provision.

Schedule 1 (2) and (3) make consequential amendments.

Schedule 1 (4) provides for a motor vehicles tax to be payable in respect of motor vehicles rather than, as at present, a motor vehicles tax levy and a motor vehicles weight tax. The new rates of tax will be set out in Schedule 1 to the Principal Act.

Schedule 1 (5) empowers the Governor to amend Schedule 1 to the Principal Act by regulation by replacing the various vehicle weight ranges for particular levels of tax with different weight ranges.

Schedule 1 (6)–(10) are consequential amendments.

Schedule 1 (11) replaces Schedules 1 and 2 to the Principal Act with a new Schedule 1 which specifies the tax applicable to various vehicles. For motor cycles the tax is a fixed amount. For motor vehicles up to 2500 kilograms the tax varies according to weight with non-private use rates being 60 per cent higher than private use rates. For vehicles over 2500 kg the tax varies according to weight with buses and private use rates which are 60 per cent of non-private rates. Concessional rates for tractors and certain primary producer vehicles are continued. Provision is also made for the imposition (on and from a date to be appointed by the Governor-in-Council) of an additional amount of tax on vehicles weighing more than 3560 kilograms (except private use vehicles).

MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1987

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 119, 1980
4. Saving and transitional

SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980

**MOTOR VEHICLES TAXATION (AMENDMENT) BILL
1987**

NEW SOUTH WALES



No. , 1987

A BILL FOR

An Act to amend the Motor Vehicles (Taxation) Act 1980 to vary the rates of tax fixed by that Act; and for other purposes.

See also Motor Vehicles Taxation Management (Amendment) Bill 1987; State Roads (Motor Vehicles Taxation) Amendment Bill 1987; Transport (Motor Vehicles Taxation) Amendment Bill 1987.

Motor Vehicles Taxation (Amendment) 1987

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 1987".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this
10 Act.

(2) Except as provided by subsection (1), this Act shall commence on 1 July 1987.

Amendment of Act No. 119, 1980

3. The Motor Vehicles (Taxation) Act 1980 is amended in the manner
15 set forth in Schedule 1.

Saving and transitional

4. (1) This Act does not affect the liability of any person to pay tax in respect of a period commencing before this Act commences, in accordance with the Motor Vehicles (Taxation) Act 1980 and the Motor Vehicles
20 Taxation Management Act 1949, and that person is liable to pay any such tax in all respects as if this Act had not been enacted.

(2) An amount specified in Schedule 1 to the Motor Vehicles (Taxation) Act 1980 shall not be adjusted under section 12 of that Act by an adjustment percentage for the year of 1986.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980

- 5 (1) Section 3—
Omit the section, insert instead:
Interpretation
3. In this Act—
“regulation” means a regulation made under this Act.
- 10 (2) Section 5 (**Tax on motor vehicles**)—
Section 5 (1)—
Omit “motor vehicles tax levy and motor vehicles weight tax”,
insert instead “motor vehicles tax”.
- (3) Section 6 (**Tax rounded off**)—
- 15 Omit “motor vehicles tax levy or motor vehicles weight tax”,
insert instead “motor vehicles tax”.
- (4) Section 7 (**Amount of tax**)—
Section 7 (1)—
Omit the subsection, insert instead:
- 20 (1) If registration or renewal of registration of a motor vehicle
is effected for 1 year, the amount of motor vehicles tax applicable
is the amount specified in respect of the motor vehicle in Schedule
1, as adjusted from time to time under Part III.
- (5) Section 7A—
- 25 After section 7, insert:
Amendment of Schedule 1 by regulation
7A. (1) The Governor may, by regulation, amend a Table in
Schedule 1 by omitting a range of vehicle weights and by inserting
instead a different range of vehicle weights.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

5 (2) Any such amendment does not affect the liability of any person to pay tax in respect of a period commencing before the amendment takes effect, in accordance with this Act and the Motor Vehicles Taxation Management Act 1949, and that person is liable to pay any such tax in all respects as if the amendment had not been made.

(6) Section 8 (**Determination of weight**)—

Section 8 (2)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

10 (7) Section 12 (**Adjustment of rates of tax**)—

(a) Section 12 (1)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

(b) Section 12 (2)—

15 Omit “Except as provided in subsection (3), where”, insert instead “If”.

(c) Section 12 (3)—

Omit the subsection.

(8) Section 13 (**Commissioner for Main Roads to publicise adjustments**)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

20 (9) Part IV, heading—

After section 14, insert:

PART IV

MISCELLANEOUS

(10) Section 15 (**Regulations**)—

25 Omit “this Part or Schedule 3” wherever occurring, insert instead “this Act”.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(11) Schedule 1—

Omit Schedules 1 and 2, insert instead:

SCHEDULE 1

(Sec. 7 (1))

5

MOTOR VEHICLES TAX

The amount of motor vehicles tax applicable in respect of a motor vehicle is as set out in this Schedule.

Motor cycles

1. In respect of a motor cycle the amount of tax is \$26.90.

10

Motor vehicles not exceeding 2500 kg

2. In respect of a motor vehicle (other than a motor cycle) the weight of which does not exceed 2500 kilograms—

15

- (a) if the vehicle is used substantially for private purposes—the amount of tax is the amount specified in Column 2 of the Table to this clause shown opposite the appropriate range of weights for the vehicle in Column 1 of that Table; or

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

- (b) if the vehicle is not used substantially for private purposes—the amount of tax is the amount specified in Column 3 of that Table shown opposite the appropriate range of weights for the vehicle in Column 1 of that Table.

5 TABLE 1

10	Column 1	Column 2	Column 3
	WEIGHT OF VEHICLE	USED SUBSTANTIALLY FOR PRIVATE PURPOSES	NOT USED SUBSTANTIALLY FOR PRIVATE PURPOSES
15	Exceeding kg	Not Exceeding kg	\$
	–	975	88.15
	975	1150	158.25
	1150	1500	184.10
20	1500	2500	278.65

Motor vehicles exceeding 2500 kg except buses and private use vehicles

3. In respect of a motor vehicle which—

- 25 (a) is of a weight exceeding 2500 kilograms;
- (b) is not used substantially for private purposes; and

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(c) is not a motor omnibus,

the amount of tax is the amount specified in, or calculated in the manner specified in, Column 2 of the Table to this clause shown opposite the appropriate range of weights for the vehicle in Column 1 of that Table.

Column 1		Column 2
WEIGHT OF VEHICLE		NOT USED SUBSTANTIALLY FOR PRIVATE PURPOSES (EXCEPT MOTOR OMNIBUSES)
Exceeding kg	Not Exceeding kg	\$
15	2500	474.45
	2790	539.10
	3050	590.75
	3300	642.35
	3560	690.80
	3810	742.35
20	4060	790.85
	4320	842.35
	4570	890.75
	4830	942.35
	5080	994.05
25	5330	1,042.50
	5590	1,094.05
	5840	1,142.50
	6100	1,194.10
	6350	1,242.50
30	6600	1,294.25
	6860	1,342.60
	7110	1,342.60 plus \$48.55 for each 254 kg or part thereof by which the weight exceeds 7110 kg.

35 **Buses and private use vehicles exceeding 2500 kg**

4. In respect of a motor vehicle the weight of which exceeds 2500 kilograms and which—

(a) is used substantially for private purposes; or

*Motor Vehicles Taxation (Amendment) 1987*SCHEDULE 1—*continued*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(b) is a motor omnibus,

the amount of tax is 60 per cent of the amount applicable to a vehicle of the same weight under clause 3.

Primary producers' vehicles—special provisions

5 5. In respect of a motor vehicle which is a primary producer's vehicle, being—

(a) a motor lorry (other than a station wagon);

(b) a tractor; or

(c) a trailer,

10 the amount of tax is 55 per cent of the amount which would, but for this clause, be applicable to the vehicle under clause 2 or 3.

Tractors—special provisions

6. Notwithstanding any other provision of this Schedule, the amount of tax in respect of—

15 (a) a tractor that is not a primary producer's vehicle shall not exceed \$474.45; or

(b) a tractor that is a primary producer's vehicle shall not exceed \$284.65.

Additional amount of tax—vehicles over 3560 kg

20 7. (1) This clause applies to a motor vehicle the weight of which exceeds 3560 kilograms and which is not used substantially for private purposes.

(2) On and from a day to be appointed by the Governor and notified by proclamation published in the Gazette, the amount of tax applicable under clause 3 or 4 to a vehicle to which this clause applies is increased—

(a) except in the case of a motor omnibus—by \$110; and

25 (b) in the case of a motor omnibus—by \$66.

(3) For the purpose of the removal of doubt, even if a day has not been appointed under subclause (2), any adjustment of the amounts in this Schedule under section 12 also applies to the amounts in subclause (2).

MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1987
No. 97

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 119, 1980
4. Saving and transitional

**SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980**

THE UNIVERSITY OF CHICAGO



MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1987 No. 97

NEW SOUTH WALES



Act No. 97, 1987

An Act to amend the Motor Vehicles (Taxation) Act 1980 to vary the rates of tax fixed by that Act; and for other purposes. [Assented to 12 June 1987]

See also Motor Vehicles Taxation Management (Amendment) Act 1987; State Roads (Motor Vehicles Taxation) Amendment Act 1987; Transport (Motor Vehicles Taxation) Amendment Act 1987.

Motor Vehicles Taxation (Amendment) 1987

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 1987".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on 1 July 1987.

Amendment of Act No. 119, 1980

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

Saving and transitional

4. (1) This Act does not affect the liability of any person to pay tax in respect of a period commencing before this Act commences, in accordance with the Motor Vehicles (Taxation) Act 1980 and the Motor Vehicles Taxation Management Act 1949, and that person is liable to pay any such tax in all respects as if this Act had not been enacted.

(2) An amount specified in Schedule 1 to the Motor Vehicles (Taxation) Act 1980 shall not be adjusted under section 12 of that Act by an adjustment percentage for the year of 1986.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980

(1) Section 3—

Omit the section, insert instead:

Interpretation

3. In this Act—

“regulation” means a regulation made under this Act.

(2) Section 5 (**Tax on motor vehicles**)—

Section 5 (1)—

Omit “motor vehicles tax levy and motor vehicles weight tax”,
insert instead “motor vehicles tax”.(3) Section 6 (**Tax rounded off**)—Omit “motor vehicles tax levy or motor vehicles weight tax”,
insert instead “motor vehicles tax”.(4) Section 7 (**Amount of tax**)—

Section 7 (1)—

Omit the subsection, insert instead:

(1) If registration or renewal of registration of a motor vehicle is effected for 1 year, the amount of motor vehicles tax applicable is the amount specified in respect of the motor vehicle in Schedule 1, as adjusted from time to time under Part III.

(5) Section 7A—

After section 7, insert:

Amendment of Schedule 1 by regulation

7A. (1) The Governor may, by regulation, amend a Table in Schedule 1 by omitting a range of vehicle weights and by inserting instead a different range of vehicle weights.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(2) Any such amendment does not affect the liability of any person to pay tax in respect of a period commencing before the amendment takes effect, in accordance with this Act and the Motor Vehicles Taxation Management Act 1949, and that person is liable to pay any such tax in all respects as if the amendment had not been made.

(6) Section 8 (**Determination of weight**)—

Section 8 (2)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

(7) Section 12 (**Adjustment of rates of tax**)—

(a) Section 12 (1)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

(b) Section 12 (2)—

Omit “Except as provided in subsection (3), where”, insert instead “If”.

(c) Section 12 (3)—

Omit the subsection.

(8) Section 13 (**Commissioner for Main Roads to publicise adjustments**)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

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After section 14, insert:

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Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

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Omit Schedules 1 and 2, insert instead:

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1. In respect of a motor cycle the amount of tax is \$26.90.

Motor vehicles not exceeding 2500 kg

2. In respect of a motor vehicle (other than a motor cycle) the weight of which does not exceed 2500 kilograms—

- (a) if the vehicle is used substantially for private purposes—the amount of tax is the amount specified in Column 2 of the Table to this clause shown opposite the appropriate range of weights for the vehicle in Column 1 of that Table; or

*Motor Vehicles Taxation (Amendment) 1987*SCHEDULE 1—*continued*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

- (b) if the vehicle is not used substantially for private purposes—the amount of tax is the amount specified in Column 3 of that Table shown opposite the appropriate range of weights for the vehicle in Column 1 of that Table.

TABLE 1

Column 1		Column 2	Column 3
WEIGHT OF VEHICLE		USED SUBSTANTIALLY FOR PRIVATE PURPOSES	NOT USED SUBSTANTIALLY FOR PRIVATE PURPOSES
Exceeding	Not	\$	\$
kg	Exceeding		
—	kg		
975	975	88.15	141.05
1150	1150	98.90	158.25
1500	1500	115.05	184.10
2500	2500	174.15	278.65

Motor vehicles exceeding 2500 kg except buses and private use vehicles

3. In respect of a motor vehicle which—
- (a) is of a weight exceeding 2500 kilograms;
 - (b) is not used substantially for private purposes; and

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(c) is not a motor omnibus,

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Column 1		Column 2
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6100	6350	1,194.10
6350	6600	1,242.50
6600	6860	1,294.25
6860	7110	1,342.60
7110	—	1,342.60 plus \$48.55 for each 254 kg or part thereof by which the weight exceeds 7110 kg.

Buses and private use vehicles exceeding 2500 kg

4. In respect of a motor vehicle the weight of which exceeds 2500 kilograms and which—

(a) is used substantially for private purposes; or

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(b) is a motor omnibus,

the amount of tax is 60 per cent of the amount applicable to a vehicle of the same weight under clause 3.

Primary producers' vehicles—special provisions

5. In respect of a motor vehicle which is a primary producer's vehicle, being—

(a) a motor lorry (other than a station wagon);

(b) a tractor; or

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the amount of tax is 55 per cent of the amount which would, but for this clause, be applicable to the vehicle under clause 2 or 3.

Tractors—special provisions

6. Notwithstanding any other provision of this Schedule, the amount of tax in respect of—

(a) a tractor that is not a primary producer's vehicle shall not exceed \$474.45; or

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Additional amount of tax—vehicles over 3560 kg

7. (1) This clause applies to a motor vehicle the weight of which exceeds 3560 kilograms and which is not used substantially for private purposes.

(2) On and from a day to be appointed by the Governor and notified by proclamation published in the Gazette, the amount of tax applicable under clause 3 or 4 to a vehicle to which this clause applies is increased—

(a) except in the case of a motor omnibus—by \$110; and

(b) in the case of a motor omnibus—by \$66.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(3) For the purpose of the removal of doubt, even if a day has not been appointed under subclause (2), any adjustment of the amounts in this Schedule under section 12 also applies to the amounts in subclause (2).

