

FIRST PRINT

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

NEW SOUTH WALES



**EXPLANATORY NOTE**

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

This Bill is cognate with the Motor Vehicles Taxation (Amendment) Bill 1987.

The object of this Bill is to amend the Motor Vehicles Taxation Management Act 1949 so as—

- (a) to make amendments consequential on the enactment of the Motor Vehicles Taxation (Amendment) Act 1987;
- (b) to provide that a motor vehicle is not used substantially for private purposes if it is registered other than in the name of a natural person or natural persons;
- (c) to increase penalties for offences under that Act; and
- (d) to enable the Commissioner for Motor Transport to determine average weights for particular makes and descriptions of motor vehicles for the purposes of motor vehicles taxation.

---

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 Management (Amendment) 1987*

---

SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949

Schedule 1 (1) (a) effects a consequential amendment to the definition of "tax" in the Principal Act.

Schedule 1 (1) (b) provides that a motor vehicle is not used substantially for private purposes if it is registered other than in the name of a natural person or natural persons. The Commissioner may exempt a vehicle or class of vehicles from the provision.

Schedule 1 (2) increases from \$10 to \$500 the penalty for a failure to pay the full amount of motor vehicles tax.

Schedule 1 (3) increases from \$200 to \$500 the penalty for driving a vehicle on a public street if it is not registered or motor vehicles tax has not been paid.

Schedule 1 (4) is a consequential amendment.

Schedule 1 (5) increases from \$20 to \$500 the penalty for a failure to furnish information or present a vehicle for examination.

Schedule 1 (6) empowers the Commissioner for Motor Transport to fix the weights of vehicles for the purpose of motor vehicles taxation by reference to a determination of the average weight of vehicles of the same make and description.

Schedule 1 (7) (a) increases from \$10 to \$500 the penalty for a failure to pay varied or additional tax.

Schedule 1 (7) (b) and (c) are consequential amendments.

Schedule 1 (8) increases from \$200 to \$500 (and from \$40 to \$100 in the case of a continuing offence) the penalty for a failure to pay altered or additional tax in connection with an alteration to a vehicle.

Schedule 1 (9) is a consequential amendment.

Schedule 1 (10) increases from \$20 to \$500 the penalty for a failure to observe a condition imposed on an exemption, reduction or refund of tax.

Schedule 1 (11) (a) is a consequential amendment.

Schedule 1 (11) (b) increases from \$20 to \$500 the penalty which may be imposed for a breach of a regulation.

---

# MOTOR VEHICLES TAXATION MANAGEMENT (AMENDMENT) BILL 1987

NEW SOUTH WALES



## TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 34, 1949

SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949

---



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

NEW SOUTH WALES



No.           , 1987

---

---

**A BILL FOR**

An Act to amend the Motor Vehicles Taxation Management Act 1949 to make further provision with respect to the incidence of taxation under that Act; and for other purposes.

---

---

*Motor Vehicles Taxation Management (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 Management (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. 34, 1949**

**3.** The Motor Vehicles Taxation Management Act 1949 is amended in  
15 the manner set forth in Schedule 1.

---

**SCHEDULE 1**

(Sec. 3)

**AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949**

20 **(1) Section 3 (Definitions)—**

**(a) Section 3 (1), definition of "Tax"—**

Omit the definition, insert instead:

"Tax" means motor vehicles tax.



*Motor Vehicles Taxation Management (Amendment) 1987*

---

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949—*continued*

(b) Section 3 (3A)—

After section 3 (3), insert:

5 (3A) Unless the Commissioner otherwise determines in a particular case or class of cases, a motor vehicle is not a motor vehicle used substantially for private purposes if it is registered other than in the name of a natural person or natural persons.

(2) Section 4 (**Payment of taxes**)—

Section 4 (2)—

Omit “\$10”, insert instead “\$500”.

10 (3) Section 5 (**Unregistered vehicles and vehicles upon which tax has not been paid**)—

Omit “\$200”, insert instead “\$500”.

(4) Section 7 (**Exemptions**)—

Section 7 (3)—

15 Omit “exemption from tax, or partial exemption from motor vehicles weight tax imposed by section 7 (1) (b) of the Motor Vehicles (Taxation) Act, 1980,”, insert instead “exemption or partial exemption from motor vehicles tax imposed by section 7 (1) of the Motor Vehicles (Taxation) Act 1980”.

20 (5) Section 8 (**Determination of tax**)—

Section 8 (2)—

Omit “\$20”, insert instead “\$500”.

(6) Section 8A—

After section 8, insert:

25 **Determination of average vehicle weights**

8A. (1) The Commissioner may, by order, direct that the weight of a vehicle of a specified make and description is, for the purposes of this Act and the Motor Vehicles (Taxation) Act 1980, the weight specified in the order.

*Motor Vehicles Taxation Management (Amendment) 1987*

---

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949—*continued*

(2) The weight specified shall be the weight which the Commissioner determines is the average weight of vehicles of the make and description concerned.

5 (3) Such a direction has effect for the purposes of determining the tax payable under this Act in respect of a vehicle of the make and description concerned.

(7) Section 9 (**Adjustment of tax**)—

(a) Section 9 (2)—

Omit “\$10”, insert instead “\$500”.

10 (b) Section 9 (3)—

Omit the subsection, insert instead:

(3) For the purposes of this section, a repealed or amended Motor Vehicles (Taxation) Act shall be deemed to continue in force, as in force before its repeal or amendment.

15 (c) Section 9 (5)—

After section 9 (4), insert:

(5) In this section, a reference to tax includes a reference to motor vehicles taxation, motor vehicles weight tax and motor vehicles tax levy under any Act referred to in subsection (4).

20 (8) Section 10 (**Notice of alteration and additional tax**)—

Section 10 (3)—

Omit “\$200 and to a further penalty of \$40”, insert instead “\$500 and to a further penalty of \$100”.

(9) Section 11 (**Refund of tax on surrender of registration**)—

25 Omit “motor vehicles weight tax imposed by section 7 (1) (b)”, insert instead “tax imposed by section 7 (1)”.



*Motor Vehicles Taxation Management (Amendment) 1987*

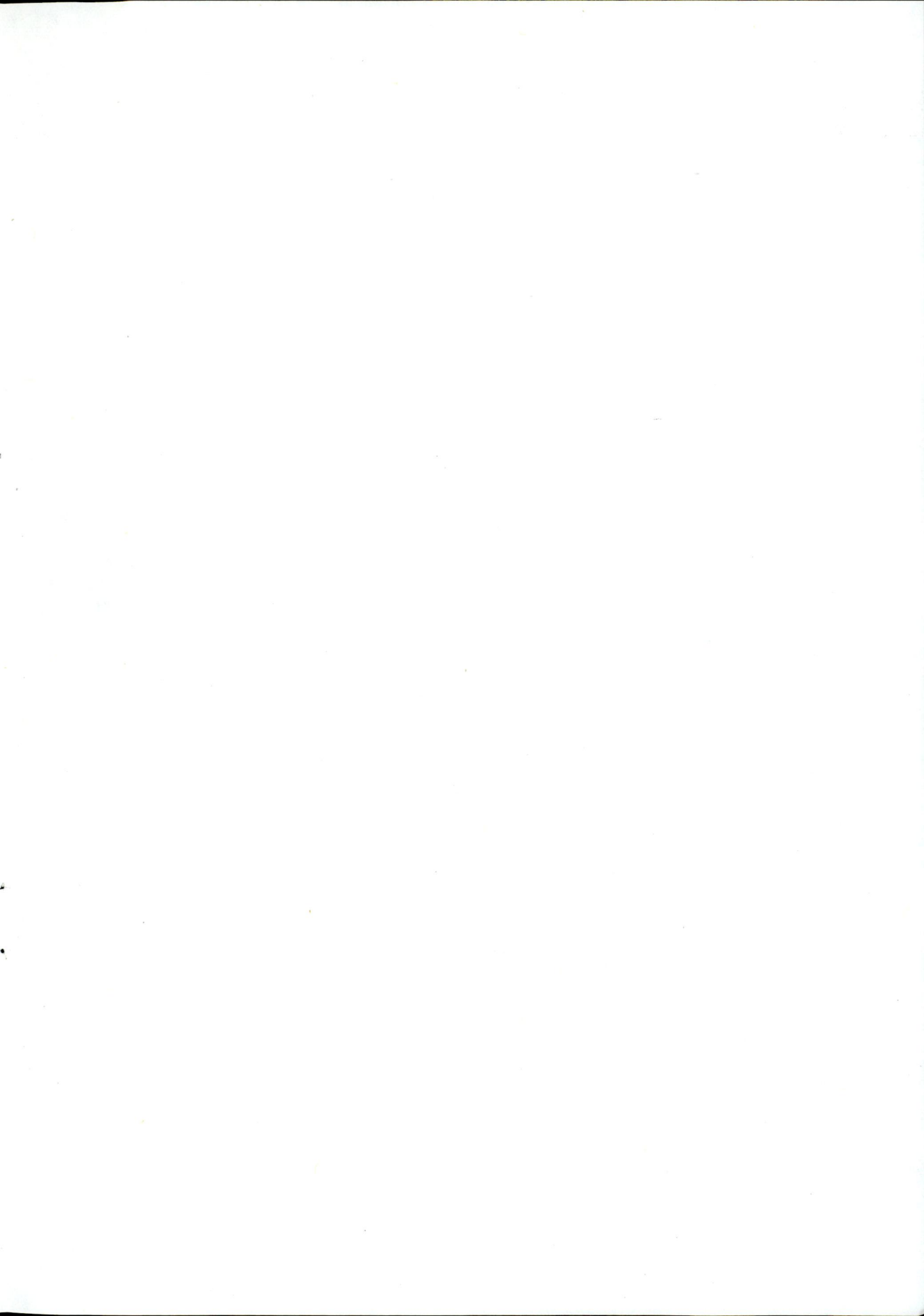
---

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949—*continued*

- (10) Section 18 (**Minister or Commissioner may impose, revoke or vary conditions etc.**)—  
Section 18 (2)—  
Omit "\$20", insert instead "\$500".
- 5 (11) Section 20 (**Regulations**)—  
(a) Section 20 (1) (a)—  
Omit the paragraph, insert instead:  
(a) regulate matters relating to exemptions and partial  
exemptions from, or reductions of, tax imposed by section  
10 7 (1) of the Motor Vehicles (Taxation) Act 1980;
- (b) Section 20 (1) (e)—  
Omit "\$20", insert instead "\$500".







**MOTOR VEHICLES TAXATION MANAGEMENT  
(AMENDMENT) ACT 1987 No. 98**

NEW SOUTH WALES



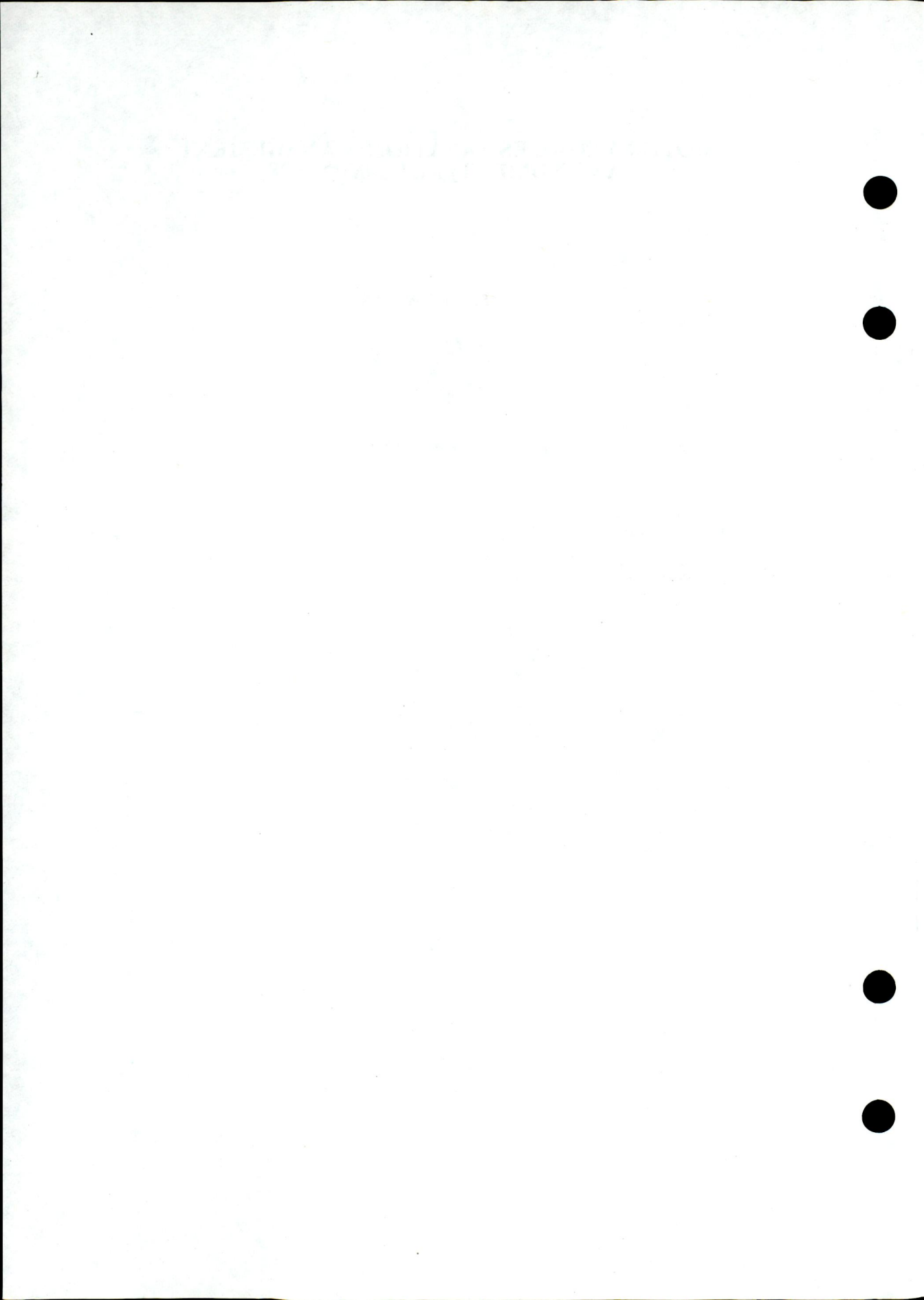
**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Act No. 34, 1949

**SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949**

---





**MOTOR VEHICLES TAXATION MANAGEMENT (AMENDMENT)  
ACT 1987 No. 98**

NEW SOUTH WALES



**Act No. 98, 1987**

An Act to amend the Motor Vehicles Taxation Management Act 1949 to make further provision with respect to the incidence of taxation under that Act; and for other purposes. [Assented to 12 June 1987]

*Motor Vehicles Taxation Management (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 Management (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. 34, 1949**

3. The Motor Vehicles Taxation Management Act 1949 is amended in the manner set forth in Schedule 1.

---

SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949

(1) Section 3 (**Definitions**)—

(a) Section 3 (1), definition of "Tax"—

Omit the definition, insert instead:

"Tax" means motor vehicles tax.

*Motor Vehicles Taxation Management (Amendment) 1987*

---

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949—*continued*

(b) Section 3 (3A)—

After section 3 (3), insert:

(3A) Unless the Commissioner otherwise determines in a particular case or class of cases, a motor vehicle is not a motor vehicle used substantially for private purposes if it is registered other than in the name of a natural person or natural persons.

(2) Section 4 (**Payment of taxes**)—

Section 4 (2)—

Omit "\$10", insert instead "\$500".

(3) Section 5 (**Unregistered vehicles and vehicles upon which tax has not been paid**)—

Omit "\$200", insert instead "\$500".

(4) Section 7 (**Exemptions**)—

Section 7 (3)—

Omit "exemption from tax, or partial exemption from motor vehicles weight tax imposed by section 7 (1) (b) of the Motor Vehicles (Taxation) Act, 1980," insert instead "exemption or partial exemption from motor vehicles tax imposed by section 7 (1) of the Motor Vehicles (Taxation) Act 1980".

(5) Section 8 (**Determination of tax**)—

Section 8 (2)—

Omit "\$20", insert instead "\$500".

(6) Section 8A—

After section 8, insert:

**Determination of average vehicle weights**

8A. (1) The Commissioner may, by order, direct that the weight of a vehicle of a specified make and description is, for the purposes of this Act and the Motor Vehicles (Taxation) Act 1980, the weight specified in the order.

*Motor Vehicles Taxation Management (Amendment) 1987*

---

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949—*continued*

(2) The weight specified shall be the weight which the Commissioner determines is the average weight of vehicles of the make and description concerned.

(3) Such a direction has effect for the purposes of determining the tax payable under this Act in respect of a vehicle of the make and description concerned.

(7) Section 9 (**Adjustment of tax**)—

(a) Section 9 (2)—

Omit “\$10”, insert instead “\$500”.

(b) Section 9 (3)—

Omit the subsection, insert instead:

(3) For the purposes of this section, a repealed or amended Motor Vehicles (Taxation) Act shall be deemed to continue in force, as in force before its repeal or amendment.

(c) Section 9 (5)—

After section 9 (4), insert:

(5) In this section, a reference to tax includes a reference to motor vehicles taxation, motor vehicles weight tax and motor vehicles tax levy under any Act referred to in subsection (4).

(8) Section 10 (**Notice of alteration and additional tax**)—

Section 10 (3)—

Omit “\$200 and to a further penalty of \$40”, insert instead “\$500 and to a further penalty of \$100”.

(9) Section 11 (**Refund of tax on surrender of registration**)—

Omit “motor vehicles weight tax imposed by section 7 (1) (b)”, insert instead “tax imposed by section 7 (1)”.



*Motor Vehicles Taxation Management (Amendment) 1987*

---

SCHEDULE 1—*continued*

AMENDMENTS TO THE MOTOR VEHICLES TAXATION  
MANAGEMENT ACT 1949—*continued*

- (10) Section 18 (**Minister or Commissioner may impose, revoke or vary conditions etc.**)—

Section 18 (2)—

Omit "\$20", insert instead "\$500".

- (11) Section 20 (**Regulations**)—

- (a) Section 20 (1) (a)—

Omit the paragraph, insert instead:

- (a) regulate matters relating to exemptions and partial exemptions from, or reductions of, tax imposed by section 7 (1) of the Motor Vehicles (Taxation) Act 1980;

- (b) Section 20 (1) (e)—

Omit "\$20", insert instead "\$500".

