

**MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1989**  
**No. 205**

NEW SOUTH WALES

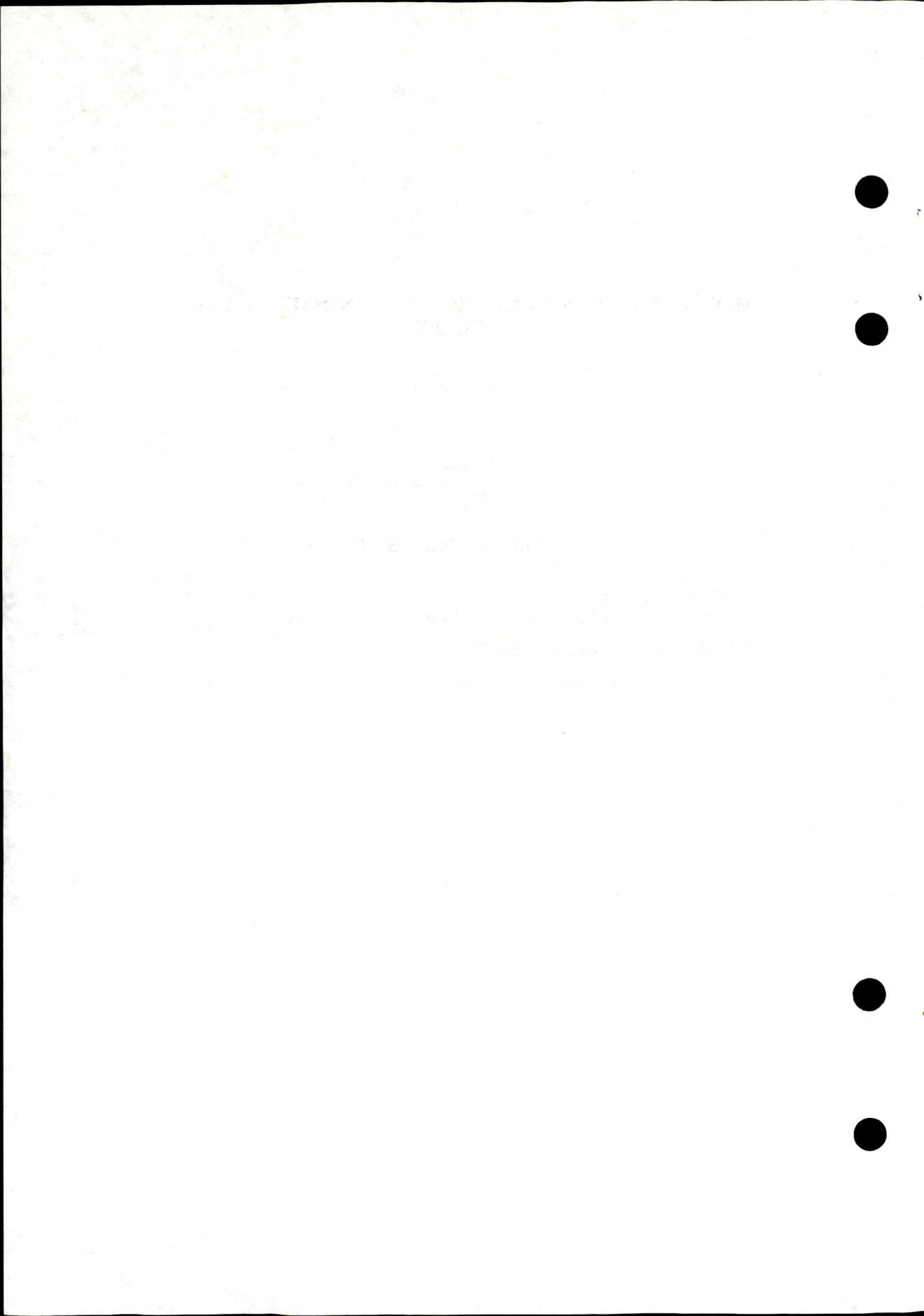


**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Motor Vehicles Taxation Act 1988 No. 111

SCHEDULE 1 - AMENDMENTS

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**MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1989**  
**No. 205**

**NEW SOUTH WALES**



**Act No. 205, 1989**

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of tax imposed on the registration of motor vehicles; and to require the tax to be paid into the Roads and Traffic Authority Fund.  
[Assented to 21 December 1989]

**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1989.

**Commencement**

2. This Act commences on 1 January 1990.

**Amendment of Motor Vehicles Taxation Act 1988 No. 111**

3. The Motor Vehicles Taxation Act 1988 is amended as set out in Schedule 1.

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**SCHEDULE 1 - AMENDMENTS**

(Sec. 3)

(1) Section 22A:

After section 22, insert:

**Tax to be paid into Roads and Traffic Authority Fund**

22A. (1) In this section:

"**Roads Fund**" means the Roads and Traffic Authority Fund established under the Transport Administration Act 1988.

(2) There is appropriated by this section for payment out of the Consolidated Fund into the Roads Fund all amounts received on or after 1 January 1990 in payment of tax under this Act.

(3) It does not matter that any amount appropriated under subsection (2) became payable before 1 January 1990.

(4) There is payable out of the Roads Fund such amounts as may become payable under this Act by way of refunds of tax (being tax paid on or after 1 January 1990).

(2) Schedule 1:

Omit the Schedule, insert instead:

SCHEDULE 1 - AMENDMENTS - *continued*

**SCHEDULE 1 - MOTOR VEHICLE TAX**

(Sec. 5 (1))

**Motor cycles**

1. In respect of a motor cycle the amount of tax is \$30.05.

**Motor vehicles not exceeding 2 500 kg**

2. In respect of a motor vehicle (other than a motor cycle) the weight of which does not exceed 2 500 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
- (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

Column 1		Column 2	Column 3
Weight of the vehicle		Where the vehicle is used substantially for private purposes	Where the vehicle is not used substantially for private purposes
Exceeding kg	Not Exceeding kg	\$	\$
-	975	98.45	157.50
975	1 150	110.40	176.65
1 150	1 500	128.45	205.55
1 500	2 500	194.40	311.05

SCHEDULE 1 - AMENDMENTS - *continued*

**Motor vehicles exceeding 2 500 kg except buses and private use vehicles**

3. In respect of a motor vehicle which:
- (a) is of a weight exceeding 2 500 kilograms; and
  - (b) is not used substantially for private purposes; and
  - (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.

TABLE

Column 1		Column 2
Weight of the vehicle		Where the vehicle is not used substantially for private purposes (except motor omnibuses)
Exceeding kg	Not Exceeding kg	\$
2 500	2 790	529.60
2 790	3 050	601.80
3 050	3 300	659.45
3 300	3 560	717.00
3 560	3 810	771.10
3 810	4 060	828.60
4 060	4 320	882.80
4 320	4 570	940.25
4 570	4 830	994.30
4 830	5 080	1,051.85
5 080	5 330	1,109.55
5 330	5 590	1,163.65
5 590	5 840	1,221.20
5 840	6 100	1,275.25
6 100	6 350	1,332.85
6 350	6 600	1,386.85
6 600	6 860	1,444.65
6 860	7 110	1,498.65
7 110	-	1,498.65 plus \$54.25 for each 254 kg or part thereof by which the weight exceeds 7 110 kg



SCHEDULE 1 - AMENDMENTS - *continued*

**Buses and private use vehicles exceeding 2 500 kg**

4. In respect of a motor vehicle the weight of which exceeds 2 500 kilograms and which:

- (a) is used substantially for private purposes; or
- (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 waggon); or
- (b) a tractor; or
- (c) a trailer,

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. Despite any other provision of this Schedule, the amount of tax in respect of:

- (a) a tractor that is not a primary producer's vehicle must not exceed \$529.60; or
- (b) a tractor that is a primary producer's vehicle must not exceed \$291.25.

**Additional amount of tax - vehicles over 3 560 kg**

7. (1) This clause applies to a motor vehicle the weight of which exceeds 3 560 kilograms and which is not used substantially for private purposes.

SCHEDULE 1 - AMENDMENTS - *continued*

- (2) 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 \$122.80;  
and
  - (b) in the case of a motor omnibus - by \$73.70.
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[*Minister's second reading speech made in -  
Legislative Assembly on 15 November 1989  
Legislative Council on 28 November 1989*]



FIRST PRINT

**MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1989**

NEW SOUTH WALES



**EXPLANATORY NOTE**

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

The object of this Bill is to amend the Motor Vehicles Taxation Act 1988 so as:

- (a) to increase the tax payable on the registration of motor vehicles by 6 per cent from 1 January 1990; and
- (b) to provide that the tax is to be paid into the Roads and Traffic Authority Fund established under the Transport Administration Act 1988.

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Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the proposed Act to commence on 1 January 1990.

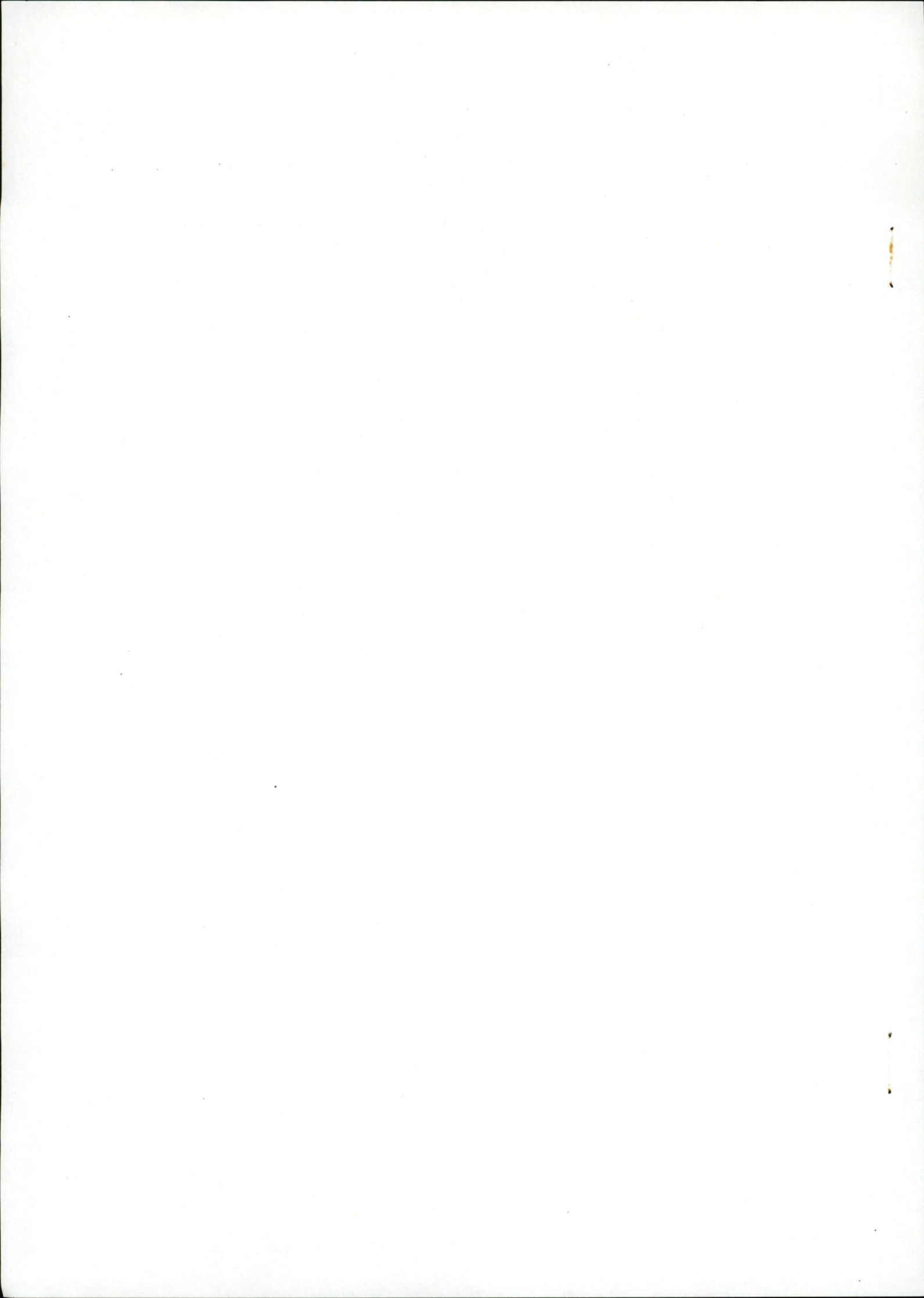
Clause 3 is a formal provision that gives effect to the Schedule of amendments to the Principal Act.

**SCHEDULE 1 - AMENDMENTS**

Schedule 1 (1) inserts a new section into the Principal Act requiring tax paid under that Act to be paid into the Roads and Traffic Authority Fund.

Schedule 1 (2) substitutes Schedule 1 to the Principal Act to insert a new Schedule under which the rates of motor vehicle tax imposed under that Act are increased by 6 per cent.

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**FIRST PRINT**

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**NEW SOUTH WALES**

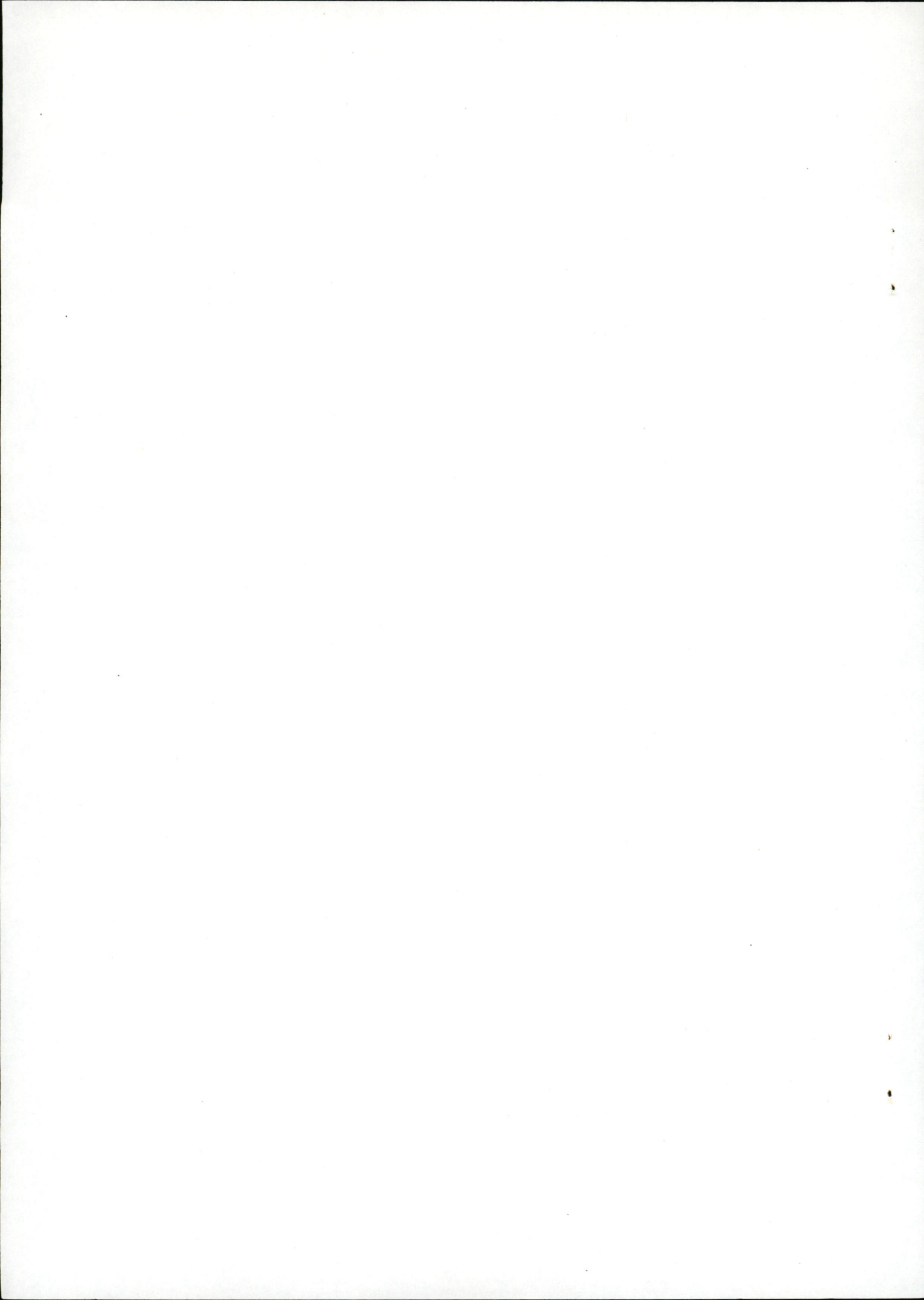


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3. Amendment of Motor Vehicles Taxation Act 1988 No. 111

**SCHEDULE 1 - AMENDMENTS**

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**MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1989**

NEW SOUTH WALES



No. , 1989

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**A BILL FOR**

**An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of tax imposed on the registration of motor vehicles; and to require the tax to be paid into the Roads and Traffic Authority Fund.**

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*Motor Vehicles Taxation (Amendment) 1989*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1989.

**Commencement**

2. This Act commences on 1 January 1990.

**Amendment of Motor Vehicles Taxation Act 1988 No. 111**

3. The Motor Vehicles Taxation Act 1988 is amended as set out in Schedule 1.

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**SCHEDULE 1 - AMENDMENTS**

(Sec. 3)

(1) Section 22A:

After section 22, insert:

**Tax to be paid into Roads and Traffic Authority Fund**

22A. (1) In this section:

"Roads Fund" means the Roads and Traffic Authority Fund established under the Transport Administration Act 1988.

(2) There is appropriated by this section for payment out of the Consolidated Fund into the Roads Fund all amounts received on or after 1 January 1990 in payment of tax under this Act.

(3) It does not matter that any amount appropriated under subsection (2) became payable before 1 January 1990.

(4) There is payable out of the Roads Fund such amounts as may become payable under this Act by way of refunds of tax (being tax paid on or after 1 January 1990).

(2) Schedule 1:

Omit the Schedule, insert instead:

*Motor Vehicles Taxation (Amendment) 1989*

**SCHEDULE 1 - AMENDMENTS - *continued***

**SCHEDULE 1 - MOTOR VEHICLE TAX**

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*Motor Vehicles Taxation (Amendment) 1989*

**SCHEDULE 1 - AMENDMENTS - *continued***

**Motor vehicles exceeding 2 500 kg except buses and private use vehicles**

3. In respect of a motor vehicle which:
- (a) is of a weight exceeding 2 500 kilograms; and
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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.

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**SCHEDULE 1 - AMENDMENTS - *continued***

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