

MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1990
No. 91

NEW SOUTH WALES



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2. Commencement
3. Amendment of Motor Vehicles Taxation Act 1988 No. 111
4. Transitional provision

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MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1990
No. 91

NEW SOUTH WALES



Act No. 91, 1990

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of motor vehicle tax. [Assented to 7 December 1990]

Motor Vehicles Taxation (Amendment) 1990

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1990.

Commencement

2. This Act commences on 1 January 1991.

Amendment of Motor Vehicles Taxation Act 1988 No. 111

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

Transitional provision

4. Nothing in this Act affects any motor vehicle tax payable in accordance with the Motor Vehicles Taxation Act 1988, as in force immediately before 1 January 1991, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

(1) Section 5 (**Amount of tax**):

Omit section 5 (4), insert instead:

(4) If an amount of motor vehicle tax comprises, in addition to a number of dollars, a number of cents, that number of cents:

- (a) if it is less than 50 cents, is to be disregarded; and
- (b) if it is 50 cents or more than 50 cents, is to be taken to be another dollar.

(2) Schedule 1:

Omit the Schedule, insert instead:

Motor Vehicles Taxation (Amendment) 1990

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 \$32.

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 Weight of the vehicle		Column 2 Where the vehicle is used sub- stantially for private purposes	Column 3 Where the vehicle is not used substantially for private purposes
Exceedin g kg	Not exceeding kg	\$	\$
—	975	105	169
975	1 150	118	189
1 150	1 500	137	220
1 500	2 500	208	333

Motor Vehicles Taxation (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Motor vehicles exceeding 2 500 kg that are not buses or 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 Weight of the vehicle		Column 2 Where the vehicle is not used substantially for private purposes and is not a motor omnibus
Exceeding kg	Not exceeding kg	\$
2 500	2 790	567
2 790	3 050	644
3 050	3 300	706
3 300	3 560	767
3 560	3 810	825
3 810	4 060	887
4 060	4 320	945
4 320	4 570	1,006
4 570	4 830	1,064
4 830	5 080	1,125
5 080	5 330	1,188
5 330	5 590	1,245
5 590	5 840	1,307
5 840	6 100	1,365
6 100	6 350	1,426

Motor Vehicles Taxation (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Column 1		Column 2
Weight of the vehicle		Where the vehicle is not used substantially for private purposes and is not a motor omnibus
Exceeding kg	Not exceeding kg	\$
6 350	6 600	1,484
6 600	6 860	1,546
6 860	7 110	1,604
7 110	—	1,604 plus \$58 for each 254 kg or part thereof by which the weight exceeds 7110 kg

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.

Motor Vehicles Taxation (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

Tractors—special provisions

6. (1) If, but for this clause, the amount of tax payable in respect of a tractor that is not a primary producer's vehicle would exceed \$567, the amount so payable is reduced to \$567.

(2) If, but for this clause, the amount of tax payable in respect of a tractor that is a primary producer's vehicle would exceed \$312, the amount so payable is reduced to \$312.

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.

(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 \$131; and
- (b) in the case of a motor omnibus—by \$79.

[*Minister's second reading speech made in—
Legislative Assembly on 14 November 1990
Legislative Council on 27 November 1990*]

FIRST PRINT

MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1990

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 to increase the rates at which motor vehicle tax is payable. The Bill also makes further provision with respect to the rounding off of amounts payable as motor vehicle tax.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act commences on 1 January 1991.

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

Clause 4 is a transitional provision which states that the amendments made by the proposed Act do not affect the amount of motor vehicle tax payable for registration or renewal of registration of a vehicle during a period that commences before 1 January 1991.

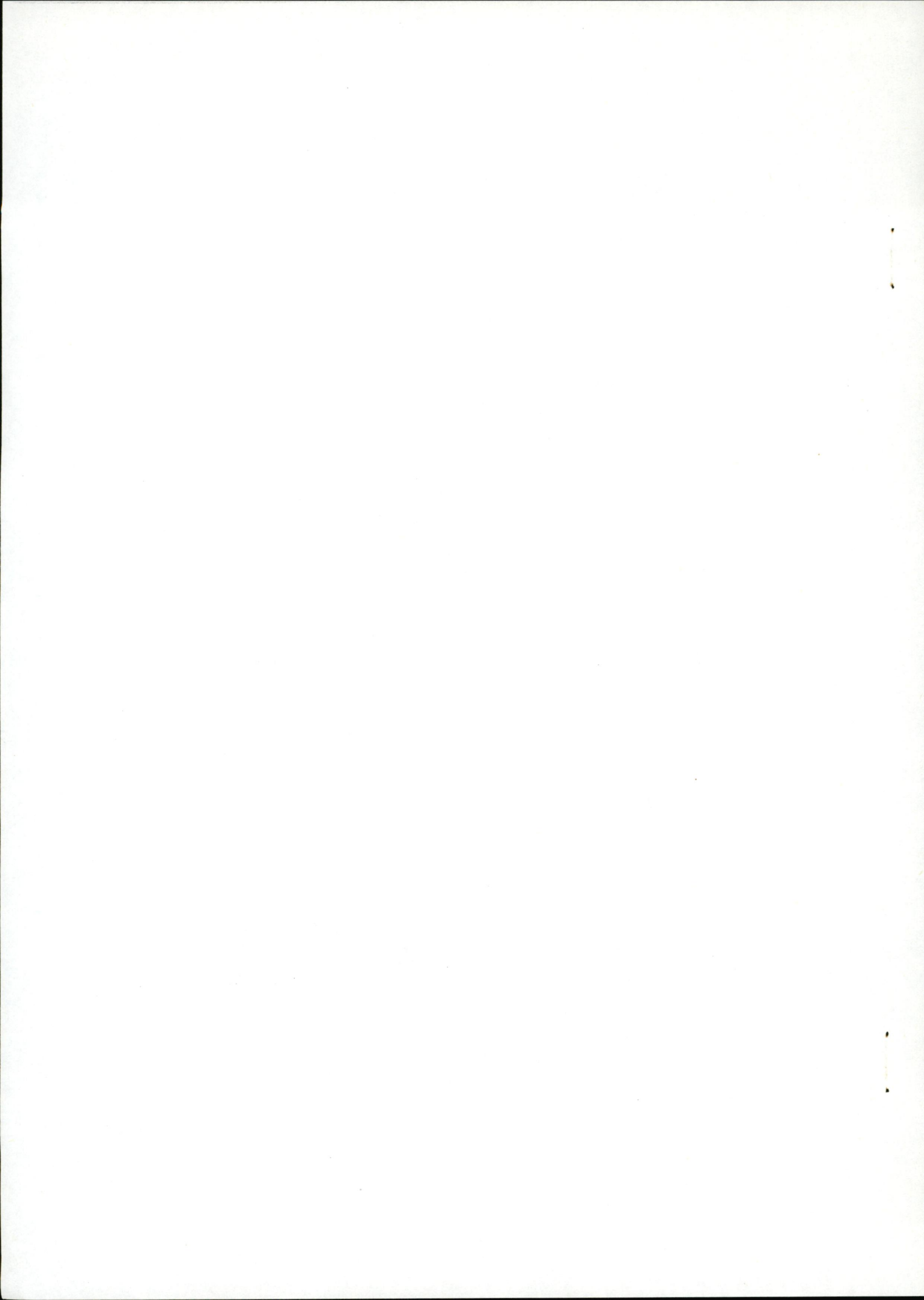
SCHEDULE 1—AMENDMENTS

Rounding off of tax dollars

Schedule 1 (1) repeals and substitutes section 5 (4). That provision, as now in force, provides for amounts of tax payable to be rounded off to the nearest amount that is a multiple of 5 cents and less than the calculated amount payable. The new subsection provides for rounding off to the nearest whole dollar greater than the calculated amount if the calculated amount of cents is 50 cents or more. Otherwise the amount is to be rounded off to the nearest dollar less than the calculated amount.

General increase in taxes

Schedule 1 (2) repeals and substitutes Schedule 1 to the Principal Act. The new Schedule increases the amounts payable as motor vehicle tax by about 7 per cent.



FIRST PRINT

MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1990

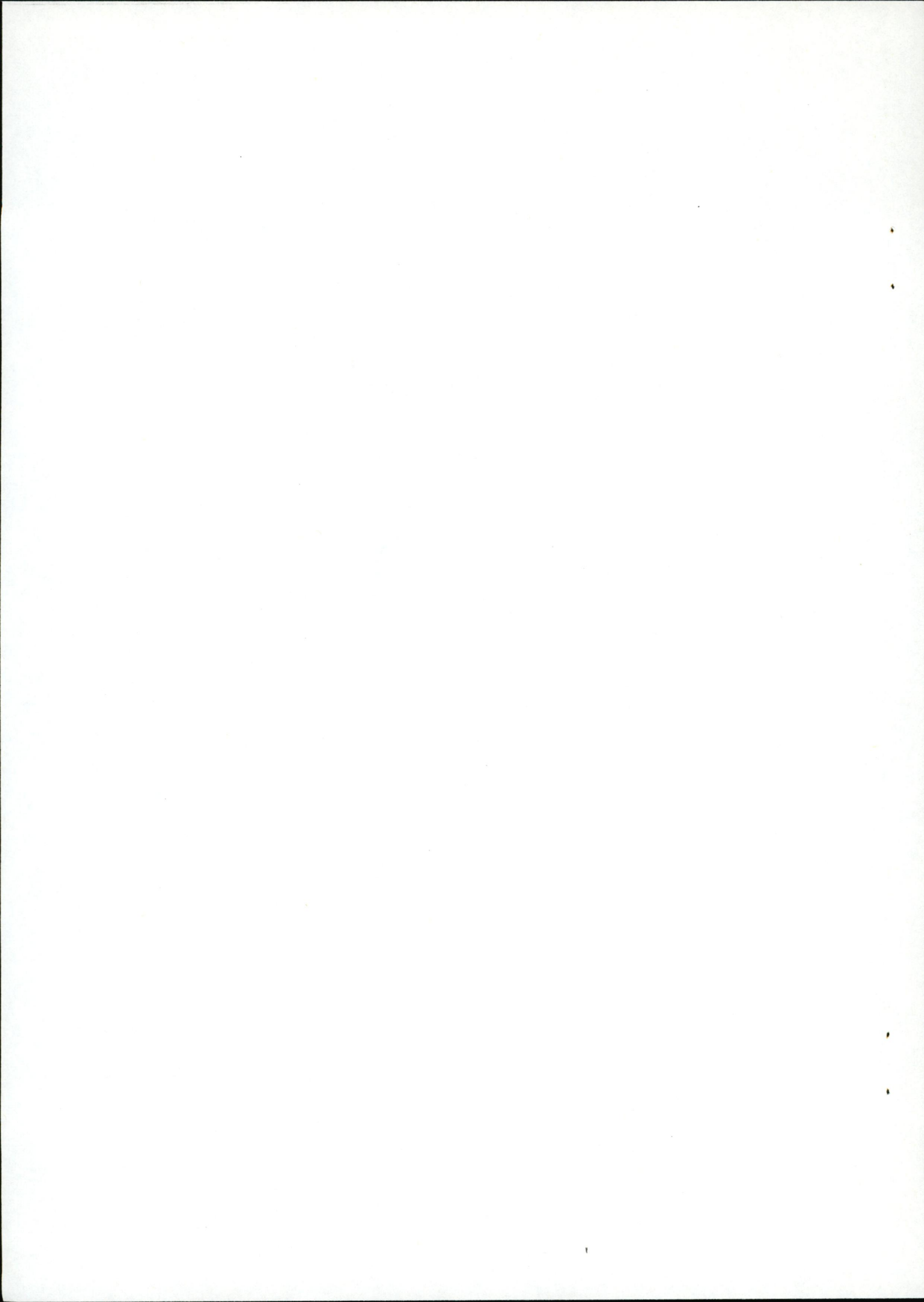
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MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1990

NEW SOUTH WALES



No. , 1990

A BILL FOR

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of motor vehicle tax.

Motor Vehicles Taxation (Amendment) 1990

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(Sec. 3)

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Motor Vehicles Taxation (Amendment) 1990

SCHEDULE 1—AMENDMENTS—*continued*

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- (a) is of a weight exceeding 2 500 kilograms; and
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Motor Vehicles Taxation (Amendment) 1990

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