

FIRST PRINT

MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1994

NEW SOUTH WALES



EXPLANATORY NOTE

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

This Bill is cognate with the Appropriation Bill 1994.

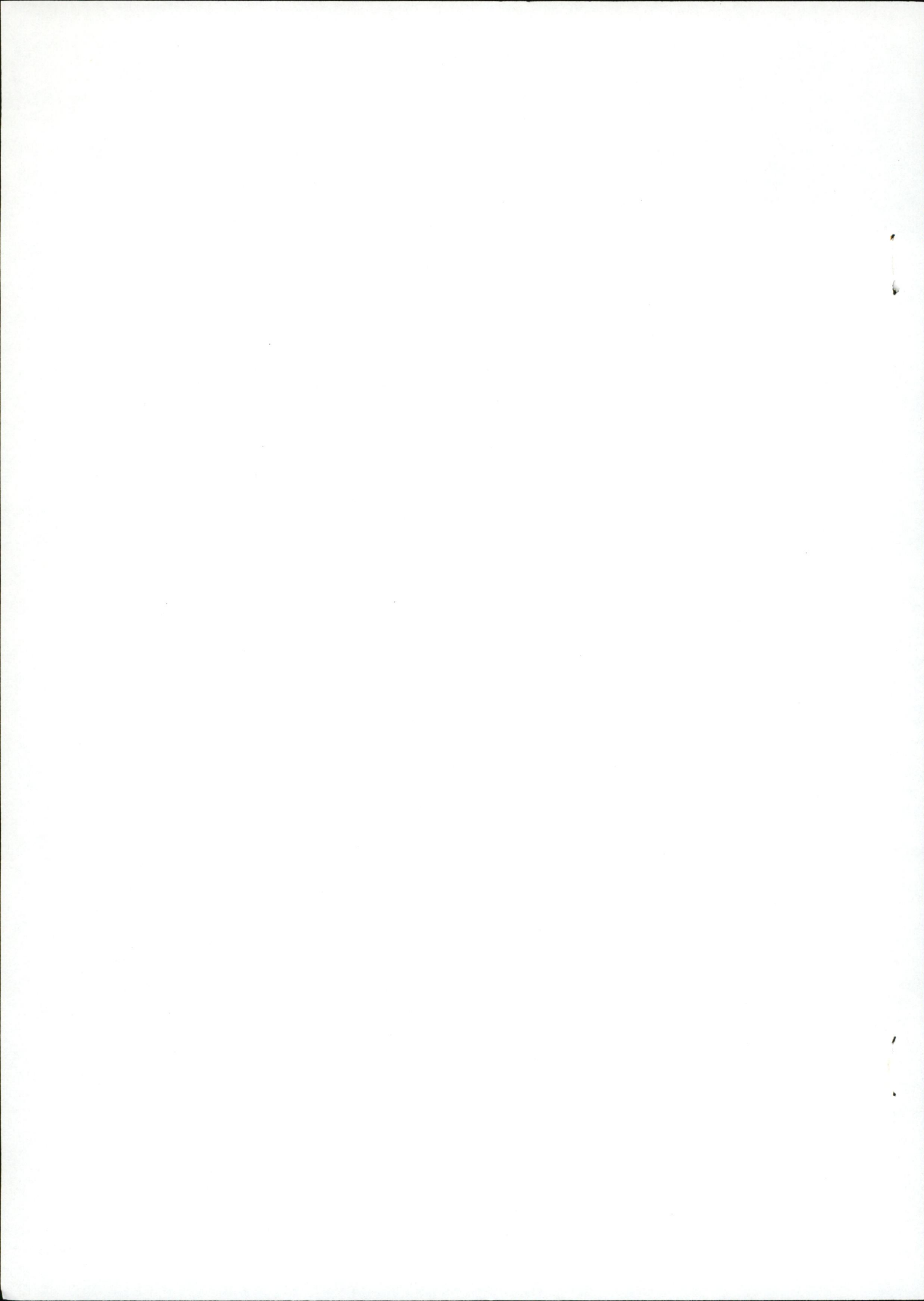
The object of this Bill is to amend the Motor Vehicles Taxation Act 1988 to increase the rates at which motor vehicle tax is payable.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on 1 January 1995.

Clause 3 repeals and substitutes Schedule 1 to the Principal Act. The new Schedule increases the amounts payable as motor vehicle tax by not more than 2.5 per cent.

Clause 4 is a transitional provision which states that the amendment made by the proposed Act does 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 1995.



FIRST PRINT

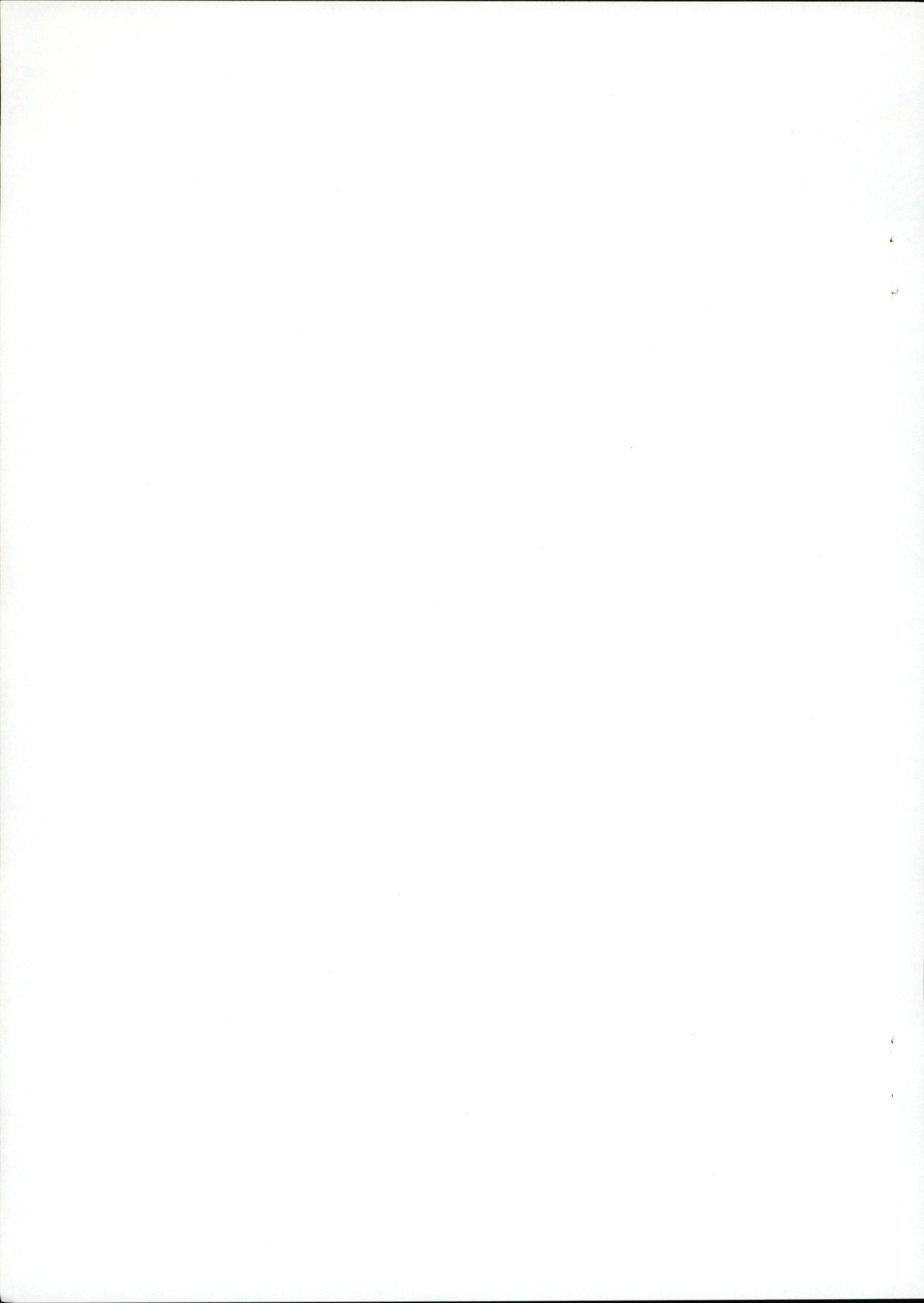
MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1994

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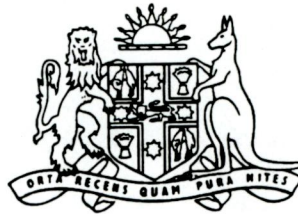
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 4. Transitional provision
-



MOTOR VEHICLES TAXATION (AMENDMENT) BILL 1994

NEW SOUTH WALES



No. , 1994

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) 1994

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1994.

5 Commencement

2. This Act commences on 1 January 1995.

Amendment of Motor Vehicles Taxation Act 1988 No. 111, Schedule 1

3. The Motor Vehicles Taxation Act 1988 is amended by omitting Schedule 1 and by inserting instead the following Schedule:

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SCHEDULE 1—MOTOR VEHICLE TAX

(Sec. 5 (1))

Motor cycles

1. In respect of a motor cycle the amount of tax is \$35.

Motor vehicles not exceeding 2 500 kg

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

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- (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.

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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	\$	\$
35	975	118	191
	975	1 150	133	214
	1 150	1 500	154	250
	1 500	2 500	235	377

Motor Vehicles Taxation (Amendment) 1994

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,

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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.

TABLE

Column 1		Column 2	
Weight of the Vehicle		Where the vehicle is used substantially for private purposes and is not a motor omnibus	
Exceeding kg	Not exceeding kg	\$	
2 500	2 790	642	
2 790	3 050	730	
3 050	3 300	800	
3 300	3 560	870	20
3 560	3 810	934	
3 810	4 060	1,005	
4 060	4 320	1,072	
4 320	4 570	1,140	
4 570	4 830	1,206	25
4 830	5 080	1,275	
5 080	5 330	1,346	
5 330	5 590	1,412	
5 590	5 840	1,482	
5 840	6 100	1,548	30
6 100	6 350	1,616	
6 350	6 600	1,683	
6 600	6 860	1,753	
6 860	7 110	1,819	
7 110	\$1,819 plus \$66.20 for each 254 kg or part thereof by which the weight exceeds 7 110 kg	35

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:

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- (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.

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Motor Vehicles Taxation (Amendment) 1994

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 payable in respect of:

- (a) a tractor that is not a primary producer's vehicle is not to exceed \$642; or
- (b) a tractor that is a primary producer's vehicle is not to exceed \$353.

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 \$148; and
- (b) in the case of a motor omnibus—by \$89.

20 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 1995, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

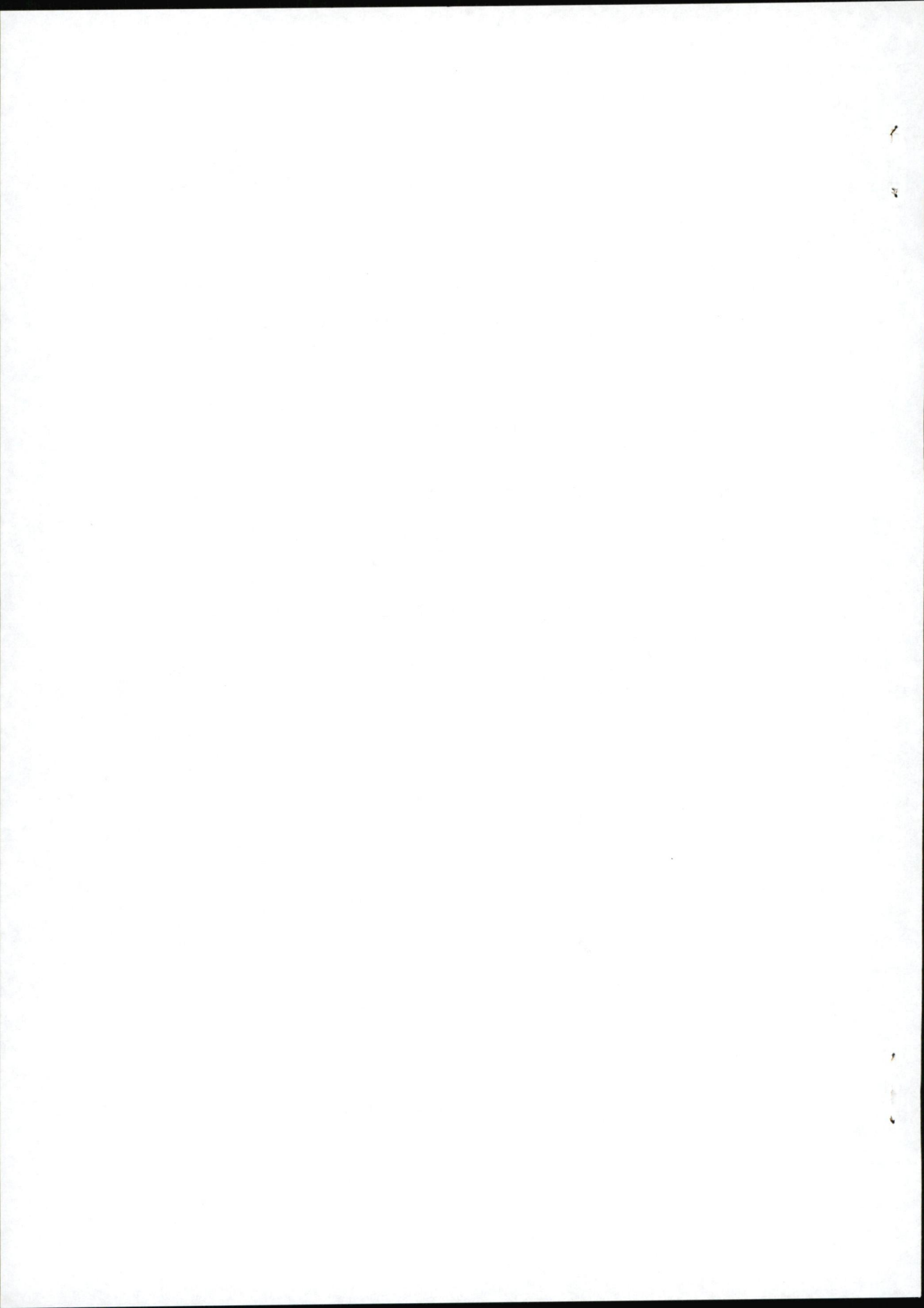
MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1994
No. 69

NEW SOUTH WALES



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MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1994
No. 69

NEW SOUTH WALES



Act No. 69, 1994

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of motor vehicle tax. [Assented to 23 November 1994]

Motor Vehicles Taxation (Amendment) Act 1994 No. 69

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1994.

Commencement

2. This Act commences on 1 January 1995.

Amendment of Motor Vehicles Taxation Act 1988 No. 111, Schedule 1

3. The Motor Vehicles Taxation Act 1988 is amended by omitting Schedule 1 and by inserting instead the following Schedule:

SCHEDULE 1—MOTOR VEHICLE TAX

(Sec. 5 (1))

Motor cycles

1. In respect of a motor cycle the amount of tax is \$35.

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 substantially for private purposes	Column 3 Where the vehicle is not used substantially for private purposes
Exceeding kg	Not exceeding kg	\$	\$
....	975	118	191
975	1 150	133	214
1 150	1 500	154	250
1 500	2 500	235	377

Motor Vehicles Taxation (Amendment) Act 1994 No. 69

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		Column 2
Weight of the Vehicle		Where the vehicle is used substantially for private purposes and is not a motor omnibus
Exceeding kg	Not exceeding kg	\$
2 500	2 790	642
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7 110	\$1,819 plus \$66.20 for each 254 kg or part thereof by which the weight exceeds 7 110 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.

Motor Vehicles Taxation (Amendment) Act 1994 No. 69

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
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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.

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

- (a) a tractor that is not a primary producer's vehicle is not to exceed \$642; or
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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 1995, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

[*Minister's second reading speech made in—
Legislative Assembly on 14 September 1994
Legislative Council on 17 November 1994*]