

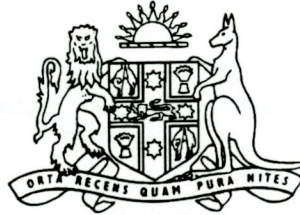


New South Wales

Motor Vehicles Taxation Amendment Act 1995 No 84

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New South Wales

Motor Vehicles Taxation Amendment Act 1995 No 84

Act No 84, 1995

An Act to amend the *Motor Vehicles Taxation Act 1988* to vary the rate of motor vehicle tax for certain vehicles. [Assented to 19 December 1995]

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Motor Vehicles Taxation Amendment Act 1995*.

2 Commencement

This Act commences on 1 January 1996.

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

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

4 Transitional provision

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 1996, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

Schedule 1 Amendment

(Section 3)

Schedule 1

Omit Schedule 1. Insert instead:

Schedule 1 Motor Vehicle Tax

(Section 5 (1))

1 Motor cycles

In respect of a motor cycle the amount of tax is \$37.

2 Motor vehicles not exceeding 2 500 kg

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 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	123	199
975	1 150	139	223
1 150	1 500	161	261
1 500	2 500	245	393

3 Motor vehicles exceeding 2 500 kg that are not buses, private use vehicles or light special purpose vehicles

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 or a light special purpose vehicle as defined in clause 5,

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 and is not a motor omnibus or a light special purpose vehicle
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
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
4 830	5 080	1,275
5 080	5 330	1,346
5 330	5 590	1,412
5 590	5 840	1,482

Table—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 or a light special purpose vehicle
Exceeding kg	Not exceeding kg	\$
5 840	6 100	1,548
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

4 Buses and private use vehicles exceeding 2 500 kg

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.

5 Light special purpose vehicles

- (1) In this clause, *light special purpose vehicle* means a vehicle:
 - (a) the weight of which exceeds 2 500 kilograms but does not exceed 4 500 kilograms, and
 - (b) that is not used substantially for private purposes, and

Schedule 1 Amendment

- (c) that does not carry passengers or goods or the primary purpose of which is not the carriage of passengers or goods.
- (2) In respect of a light special purpose vehicle, 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.

Table

Column 1		Column 2
Weight of the vehicle		Where the vehicle is a light special purpose vehicle
Exceeding kg	Not exceeding kg	\$
2 500	2 790	670
2 790	3 050	761
3 050	3 300	834
3 300	3 560	907
3 560	3 810	974
3 810	4 060	1,048
4 060	4 320	1,118
4 320	4 500	1,189

6 Primary producers' vehicles—special provisions

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.

7 Tractors—special provisions

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 \$670, or
- (b) a tractor that is a primary producer's vehicle is not to exceed \$368.

8 Additional amount of tax—vehicles over 3 560 kg

- (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 \$154, and
 - (b) in the case of a motor omnibus—by \$92.

[Minister's second reading speech made in—
Legislative Assembly on 10 October 1995
Legislative Council on 5 December 1995]

BY AUTHORITY

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New South Wales

Motor Vehicles Taxation Amendment Bill 1995

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

This Bill is cognate with the *Appropriation Bill 1995*.

Overview of Bill

The object of this Bill is to amend the *Motor Vehicles Taxation Act 1988* to vary, from 1 January 1996, in accordance with forecasted movements in the Consumer Price Index for 1995-96, the rates at which motor vehicle tax is payable for vehicles weighing no more than 2.5 tonnes and for light special purpose vehicles not subject to National Road Transport Commission charges.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on 1 January 1996.

Clause 3 repeals and substitutes Schedule 1 to the Principal Act to give effect to the object of the Bill. Where tax is varied, the amount of the variation is in accordance with forecasted movements in the Consumer Price Index for 1995-96.

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 1996.

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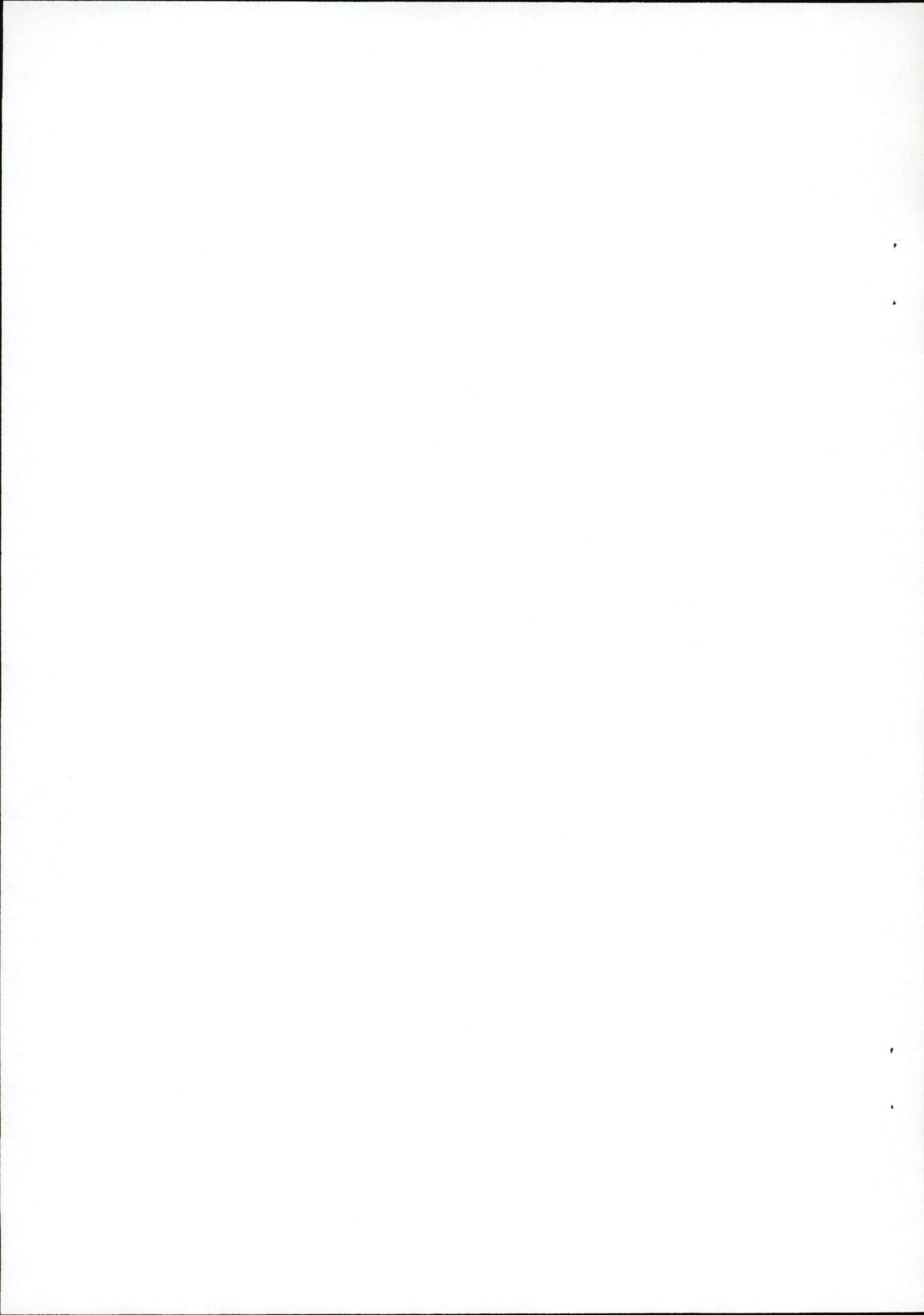


New South Wales

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New South Wales

Motor Vehicles Taxation Amendment Bill 1995

No. , 1995

A Bill for

An Act to amend the *Motor Vehicles Taxation Act 1988* to vary the rate of motor vehicle tax for certain vehicles.

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Motor Vehicles Taxation Amendment Act 1995*.

2 Commencement

This Act commences on 1 January 1996. 5

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

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

4 Transitional provision 10

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 1996, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date. 15

Schedule 1 Amendment

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Omit Schedule 1. Insert instead:

Schedule 1 Motor Vehicle Tax

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1 Motor cycles

In respect of a motor cycle the amount of tax is \$37.

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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

15

(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.

20

Table

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3 Motor vehicles exceeding 2 500 kg that are not buses, private use vehicles or light special purpose vehicles

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 5
- (c) is not a motor omnibus or a light special purpose vehicle as defined in clause 5,

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. 10

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(1) In this clause, *light special purpose vehicle* means a vehicle:

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Motor Vehicles Taxation Amendment Bill 1995

Schedule 1 Amendment

(c) that does not carry passengers or goods or the primary purpose of which is not the carriage of passengers or goods.

(2) In respect of a light special purpose vehicle, 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. 5

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