

# MOTOR VEHICLES (TAXATION) ACT.

New South Wales



ANNO VICESIMO

ELIZABETHÆ II REGINÆ

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Act No. 59, 1971.

An Act to impose taxation in respect of motor vehicles;  
and for purposes connected therewith. [Assented  
to, 14th December, 1971.]

**B**E 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:—

1. (1) This Act may be cited as the "Motor Vehicles  
(Taxation) Act, 1971".

Short title,  
construction  
and com-  
mencement.

(2)

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(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949.

(3) This Act commences on a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Tax on  
motor  
vehicles.

2. (1) Where the registration or renewal of registration of a motor vehicle is effected after the commencement of this Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,

shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.

(2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.

Determina-  
tion of  
weight of  
vehicle.

3. For the purposes of this Act—

- (a) the weight of a trailer is its gross weight (including any article affixed thereto) unladen and ready for attachment to a motor vehicle;
- (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

(c)

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- (c) where the weight of a vehicle expressed in hundred- No. 59, 1971  
weights exceeds a whole number of hundredweights  
by a fraction of a hundredweight, the fraction—
- (i) shall be disregarded if it is one-quarter of a hundredweight or less;
  - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed three-quarters of a hundredweight; and
  - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

4. Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

Sec. 2.

TAX LEVY.

PART I.

*The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.*

The amount applicable in respect of a motor vehicle is—

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used substantially for private purposes that—
  - (i) weighs less than 15 hundredweight—\$6.50;
  - (ii)

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(ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;

(iii) weighs 30 hundredweight or more—\$12;

(c) in the case of any other motor vehicle—\$20.

**PART II.***The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.*

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to  $27\frac{1}{2}$  per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

**PART III.***The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.*

The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{ab}{365}$$

where—

“x” represents the amount so applicable;

“a” represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

“b” represents the number of days in the period for which the registration or renewal of registration is effected.

**SECOND**

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## SECOND SCHEDULE.

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## WEIGHT TAX.

## PART I.

*The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.*

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

- (a) where the motor car is used substantially for private purposes—the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;
- (b) where the motor car is not used substantially for private purposes—the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

2. The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight of the motor omnibus.

3. The amount applicable in respect of a motor cycle is—

- (a) where the motor cycle does not have a side-car—\$4.10; or
- (b) where the motor cycle has a side-car—\$7.25.

4. The amount applicable in respect of a motor vehicle that has pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

- (a) where the motor vehicle is used substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or
- (b) where the motor vehicle is not used substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

TABLE.

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TABLE.

Weight of Vehicle		Amount	
Exceeding—	Not Exceeding—	Column A	Column B
cwts.	cwts.	\$	\$
....	5	5.35	7.00
5	10	8.40	11.00
10	15	13.80	18.00
15	20	19.15	25.00
20	25	26.05	34.00
25	30	32.95	43.00
30	35	42.15	55.00
35	40	52.10	68.00
40	45	65.15	85.00
45	50	80.50	105.00
50	55	97.35	127.00
55	60	112.70	147.00
60	65	124.95	163.00
65	70	137.20	179.00
70	75	148.70	194.00
75	80	161.00	210.00
80	85	172.50	225.00
85	90	184.75	241.00
90	95	196.25	256.00
95	100	208.50	272.00
100	105	220.80	288.00
105	110	232.30	303.00
110	115	244.55	319.00
115	120	256.05	334.00
120	125	268.30	350.00
125	130	279.80	365.00
130	135	292.10	381.00
135	140	303.60	396.00
140	....	\$303.60 plus \$11.50 for each 5 cwt. or part thereof by which the weight exceeds 140 cwt.	\$396.00 plus \$15.00 for each 5 cwt. or part thereof by which the weight exceeds 140 cwt.

5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

6.

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6. The amount applicable in respect of a primary producer's vehicle **No. 59, 1971** that is a motor lorry other than a station waggon, or is a tractor or trailer, is an amount equivalent to 66⅓ per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a motor vehicle that is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 66⅓ per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

8. Notwithstanding anything in clauses 1 to 6, both inclusive, of this Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$84.65;
- (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
  - (i) weighs more than five tons; and
  - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

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**PART II.**

*The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.*

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to  $27\frac{1}{2}$  per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

**PART III.**

*The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.*

The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{ab}{365}$$

where—

“x” represents the amount so applicable;

“a” represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

“b” represents the number of days in the period for which the registration or renewal of registration is effected.

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FACTORIES,