

New South Wales



ANNO VICESIMO QUINTO

ELIZABETHÆ II REGINÆ

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Act No. 45, 1976.

An Act to impose tax on registration of motor vehicles.
[Assented to, 25th October, 1976.]

BE

Motor Vehicles (Taxation).

BE 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:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Motor Vehicles Short title. (Taxation) Act, 1976".

2. (1) This Part shall commence on the date of assent Commencement. to this Act.

(2) Part II and Schedules 1 and 2 shall commence on 1st November, 1976.

(3) Part III and Schedules 3 and 4 shall commence on such day later than 1st November, 1976, as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

3. This Act is divided as follows:—

Division of Act.

PART I.—PRELIMINARY—ss. 1–6.

PART II.—TAX BASED ON IMPERIAL WEIGHTS—ss. 7–9.

PART III.—TAX BASED ON METRIC WEIGHTS—ss. 10–13.

SCHEDULES.

Motor Vehicles (Taxation).

Construction.

4. This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949.

Tax on
motor
vehicles.

5. Subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, where the registration or renewal of registration of a motor vehicle is effected on or after 1st November, 1976, there shall be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act motor vehicles tax levy and motor vehicles weight tax.

Tax rounded
off.

6. Where the amount of motor vehicles tax levy or motor vehicles weight tax applicable under this Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents—

- (a) shall be disregarded if it is less than 5; or
- (b) in any other case, shall be reckoned as the next lower number that is a multiple of 5.

PART II.

TAX BASED ON IMPERIAL WEIGHTS.

Substituted
tax.

7. The tax imposed by Part I and this Part is imposed instead of the tax imposed by the Motor Vehicles (Taxation) Act, 1971.

Amount of
tax.

8. (1) If registration or renewal of registration of a motor vehicle is effected for one year—

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1; and

(b)

Motor Vehicles (Taxation).

(b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

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

9. (1) For the purposes of subsection (2) where the weight of a motor vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—

- (a) shall be disregarded if it is one-quarter of a hundredweight or less;
- (b) 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

(c)

Motor Vehicles (Taxation).

(c) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

(2) For the purposes of Schedules 1 and 2—

- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than 5 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,

shall be deemed to be 5 tons.

PART III.

TAX BASED ON METRIC WEIGHTS.

Substituted tax. **10.** The tax imposed by Part I and this Part is imposed instead of the tax imposed by Parts I and II.

11.

Motor Vehicles (Taxation).

11. (1) If registration or renewal of registration of a motor vehicle is effected for one year—

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 3; and
- (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 4.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

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

12. (1) For the purposes of subsection (2)—

Determina-
tion of
weight.

- (a) where the weight of a motor vehicle expressed in kilograms is a number that—

(i) is not a multiple of 10; and

(ii)

Motor Vehicles (Taxation).

- (ii) exceeds by not more than 5 the highest multiple of 10 that is less than that number, that excess shall be disregarded; and
- (b) where the weight of a motor vehicle expressed in kilograms is a number that—
 - (i) is not a multiple of 10; and
 - (ii) exceeds by more than 5 the highest multiple of 10 that is less than that number, that excess shall be deemed to be 10.

(2) For the purposes of Schedules 3 and 4—

- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than 5 000 kilograms; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,
 shall be deemed to be 5 000 kilograms.

Motor Vehicles (Taxation).

13. Notwithstanding any other provision of this Act, Concession where—

for certain
motor
vehicles.

- (a) a motor vehicle was first registered before the day appointed and notified under section 2 (3); and
- (b) that motor vehicle was not unregistered on that day and has not been unregistered since that day,

the amount of motor vehicles tax levy and, except in the case of a motor car or motor omnibus, the amount of motor vehicles weight tax payable in respect of that vehicle shall not exceed the amount of tax levy or weight tax, as the case may be, that would have been payable in respect of that vehicle if this Act had not been enacted.

SCHEDULE 1.

Sec. 8
(1) (a).

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 8 (1) is—

- (a) in respect of a trailer that weighs 2 tons or less, a motor cycle, a tractor or plant—\$5.30;
- (b) in respect of a motor car or station waggon used substantially for private purposes that—
 - (i) weighs less than 15 hundredweight—\$8.65;
 - (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$10.65;
 - (iii) weighs 30 hundredweight or more—\$16.00;
- (c) in respect of any other motor vehicle—\$26.65.

SCHEDULE

*Motor Vehicles (Taxation).*Sec. 8
(1) (b).

SCHEDULE 2.

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 8 (1) is—

(a) in respect of a motor car—

- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 68 cents for every one-half hundredweight of the weight of the motor car;
- (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 88 cents for every one-half hundredweight of the weight of the motor car;

(b) in respect of a motor omnibus—the amount ascertained by applying a rate of \$1.03 for every one-half hundredweight of the weight of the motor omnibus;

(c) in respect of a motor cycle—

- (i) that has no side-car—\$5.45;
- (ii) that has a side-car—\$9.65;

(d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—

- (i) 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;
- (ii) 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.

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

TABLE.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
cwt	cwt	\$	\$
5	5	7.10	9.30
10	10	11.20	14.65
15	15	18.40	24.00
20	20	25.50	33.30
25	25	34.70	45.30
30	30	43.90	57.30
35	35	56.20	73.30
40	40	69.45	90.65
45	45	86.85	113.30
50	50	107.30	140.00
55	55	129.80	169.30
60	60	150.25	196.00
65	65	166.60	217.30
70	70	182.90	238.65
75	75	198.25	258.65
80	80	214.65	280.00
85	85	230.00	300.00
90	90	246.30	321.30
95	95	261.65	341.30
100	100	278.00	362.65
105	105	294.40	384.00
110	110	309.70	404.00
115	115	326.05	425.30
120	120	341.40	445.30
125	125	357.70	466.65
130	130	373.05	486.65
135	135	389.45	508.00
140	140	404.80	528.00
	..	\$404.80 plus \$15.30 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.	\$528.00 plus \$20.00 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 8 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 8 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 8 (1) is 66½ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

3. Notwithstanding anything in this Schedule—

- (a) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

Sec. 11
(1)(a).

SCHEDULE 3.

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 11 (1) is—

- (a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$5.30;

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 3—*continued.*

MOTOR VEHICLES TAX LEVY—*continued.*

(b) in respect of a motor car or station waggon used substantially for private purposes that—

- (i) weighs less than 760 kilograms—\$8.65;
- (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$10.65;
- (iii) weighs 1 520 kilograms or more—\$16;

(c) in respect of any other motor vehicle—\$26.65.

SCHEDULE 4.

Sec. 11
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 11 (1) is—

(a) in respect of a motor car—

- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 26.770 cents for every 10 kilograms of the weight of the motor car;
- (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 34.644 cents for every 10 kilograms of the weight of the motor car;

(b) in respect of a motor omnibus—the amount ascertained by applying a rate of 40.549 cents for every 10 kilograms of the weight of the motor omnibus;

(c) in respect of a motor cycle—

- (i) that has no side-car—\$5.45;
- (ii) that has a side-car—\$9.65;

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—

- (i) 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;
- (ii) 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.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
..	250	7.10	9.30
250	510	11.20	14.65
510	760	18.40	24.00
760	1 020	25.50	33.30
1 020	1 270	34.70	45.30
1 270	1 520	43.90	57.30
1 520	1 780	56.20	73.30
1 780	2 030	69.45	90.65
2 030	2 290	86.85	113.30
2 290	2 540	107.30	140.00
2 540	2 790	129.80	169.30
2 790	3 050	150.25	196.00
3 050	3 300	166.60	217.30
3 300	3 560	182.90	238.65
3 560	3 810	198.25	258.65
3 810	4 060	214.65	280.00
4 060	4 320	230.00	300.00
4 320	4 570	246.30	321.30
4 570	4 830	261.65	341.30
4 830	5 080	278.00	362.65
5 080	5 330	294.40	384.00

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*TABLE—*continued.*

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
5 330	5 590	309.70	404.00
5 590	5 840	326.05	425.30
5 840	6 100	341.40	445.30
6 100	6 350	357.70	466.65
6 350	6 600	373.05	486.65
6 600	6 860	389.45	508.00
6 860	7 110	404.80	528.00
7 110	..	\$404.80 plus \$15.30 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.	\$528.00 plus \$20.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 11 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 11 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 11 (1) is 66 $\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

3. Notwithstanding anything in this Schedule—

- (a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.
