

**MOTOR VEHICLES (TAXATION) FURTHER AMENDMENT
ACT, 1982, No. 129**

New South Wales



ANNO TRICESIMO PRIMO

ELIZABETHÆ II REGINÆ

Act No. 129, 1982.

An Act to amend the Motor Vehicles (Taxation) Act, 1980, with respect to
the manner of calculating tax payable under that Act. [Assented to,
15th December, 1982.]

Motor Vehicles (Taxation) Further Amendment.

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:—

Short title.

1. This Act may be cited as the "Motor Vehicles (Taxation) Further Amendment Act, 1982".

Amendment of Act No. 119, 1980.

2. The Motor Vehicles (Taxation) Act, 1980, is amended in the manner set forth in Schedule 1.

SCHEDULE 1.

(Sec. 2.)

**AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,
RELATING TO THE CALCULATION OF TAX.**

(1) (a) Section 10 (5)—

After "shall", insert ", unless the Minister otherwise directs,".

(b) Section 10 (8)—

Omit "by that date".

(2) Section 15—

After "Part" wherever occurring, insert "or Schedule 3".

Motor Vehicles (Taxation) Further Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,
RELATING TO THE CALCULATION OF TAX—*continued.*

(3) Schedule 3—

Omit the Schedule, insert instead:—

SCHEDULE 3.

(Sec. 10.)

FORMULA FOR AUTOMATIC ADJUSTMENT.

1. The formula referred to in section 10, for determining the percentage for a year (referred to in this Schedule as "the relevant year"), is as follows:—

$$P = 0.67p(L) + 0.06p(M1) + 0.14p(M2) + 0.13p(T)$$

where—

- (a) "P" is the percentage to be obtained;
- (b) "p(L)" is the annual percentage change in the average weekly earnings for employees or a class of employees, for New South Wales, being the percentage change determined by reference to the average of the amounts shown respectively for the March, June, September and December quarters of the relevant year and to the average of the amounts shown respectively for the March, June, September and December quarters of the previous year—
 - (i) except as provided by subparagraph (ii)—in the group of amounts set out under the heading "*All males*", for New South Wales, in the series of Average Weekly Earnings, issued by the Australian Statistician; or
 - (ii) where some other group of amounts (being a group of amounts contained in a publication which relates to the average weekly earnings for employees or a class of employees, for New South Wales, and which is issued by the Australian Statistician) is prescribed for the purposes of this subparagraph—in the group of amounts so prescribed;
- (c) "p(M1)" is the annual percentage change in the price of bituminous materials, being the percentage change determined by reference to the average of the amounts shown for each of the 12 months of the relevant year and to the average of the amounts shown for each of the 12 months of the previous year—
 - (i) except as provided by subparagraph (ii)—in the group of amounts set out under the heading "Chemical, petroleum and coal products" in the All Manufacturing Industry Index

Motor Vehicles (Taxation) Further Amendment.

SCHEDULE 1—continued.

**AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,
RELATING TO THE CALCULATION OF TAX—continued.**

contained in the Price Indexes of Articles Produced by Manufacturing Industry, issued by the Australian Statistician; or

- (ii) where some other group of amounts (being a group of amounts contained in a publication which relates to the price of bituminous materials and which is issued by the Australian Statistician) is prescribed for the purposes of this subparagraph—in the group of amounts so prescribed;
- (d) “p(M2)” is the annual percentage change in the price of construction materials, being the percentage change determined by reference to the average of the amounts shown for each of the 12 months of the relevant year and to the average of the amounts shown for each of the 12 months of the previous year—
- (i) except as provided by subparagraph (ii)—in the group of amounts set out as index numbers for Sydney in the All-Groups Index contained in the Price Index of Materials Used in Building other than House Building, issued by the Australian Statistician; or
 - (ii) where some other group of amounts (being a group of amounts contained in a publication which relates to the price of construction materials and which is issued by the Australian Statistician) is prescribed for the purposes of this subparagraph—in the group of amounts so prescribed; and
- (e) “p(T)” is the annual percentage change in the price of transport equipment, being the percentage change determined by reference to the average of the amounts shown for each of the 12 months of the relevant year and to the average of the amounts shown for each of the 12 months of the previous year—
- (i) except as provided by subparagraph (ii)—in the group of amounts set out under the heading “Transport equipment” in the All Manufacturing Industry Index contained in the Price Indexes of Articles Produced by Manufacturing Industry, issued by the Australian Statistician; or
 - (ii) where some other group of amounts (being a group of amounts contained in a publication which relates to the price of transport equipment and which is issued by the Australian Statistician) is prescribed for the purposes of this subparagraph—in the group of amounts so prescribed.

Motor Vehicles (Taxation) Further Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT, 1980,
RELATING TO THE CALCULATION OF TAX—*continued.*

2. In this Schedule, a reference to—

- (a) the March quarter of a year is a reference to January, February and March of that year;
 - (b) the June quarter of a year is a reference to April, May and June of that year;
 - (c) the September quarter of a year is a reference to July, August and September of that year; and
 - (d) the December quarter of a year is a reference to October, November and December of that year.
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