

MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1987
No. 97

NEW SOUTH WALES



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1980**

MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1987 No. 97

NEW SOUTH WALES



Act No. 97, 1987

An Act to amend the Motor Vehicles (Taxation) Act 1980 to vary the rates of tax fixed by that Act; and for other purposes. [Assented to 12 June 1987]

See also Motor Vehicles Taxation Management (Amendment) Act 1987; State Roads (Motor Vehicles Taxation) Amendment Act 1987; Transport (Motor Vehicles Taxation) Amendment Act 1987.

Motor Vehicles Taxation (Amendment) 1987

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 (Amendment) Act 1987".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence on 1 July 1987.

Amendment of Act No. 119, 1980

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

Saving and transitional

4. (1) This Act does not affect the liability of any person to pay tax in respect of a period commencing before this Act commences, in accordance with the Motor Vehicles (Taxation) Act 1980 and the Motor Vehicles Taxation Management Act 1949, and that person is liable to pay any such tax in all respects as if this Act had not been enacted.

(2) An amount specified in Schedule 1 to the Motor Vehicles (Taxation) Act 1980 shall not be adjusted under section 12 of that Act by an adjustment percentage for the year of 1986.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980

(1) Section 3—

Omit the section, insert instead:

Interpretation

3. In this Act—

“regulation” means a regulation made under this Act.

(2) Section 5 (Tax on motor vehicles)—

Section 5 (1)—

Omit “motor vehicles tax levy and motor vehicles weight tax”, insert instead “motor vehicles tax”.

(3) Section 6 (Tax rounded off)—

Omit “motor vehicles tax levy or motor vehicles weight tax”, insert instead “motor vehicles tax”.

(4) Section 7 (Amount of tax)—

Section 7 (1)—

Omit the subsection, insert instead:

(1) If registration or renewal of registration of a motor vehicle is effected for 1 year, the amount of motor vehicles tax applicable is the amount specified in respect of the motor vehicle in Schedule 1, as adjusted from time to time under Part III.

(5) Section 7A—

After section 7, insert:

Amendment of Schedule 1 by regulation

7A. (1) The Governor may, by regulation, amend a Table in Schedule 1 by omitting a range of vehicle weights and by inserting instead a different range of vehicle weights.

Motor Vehicles Taxation (Amendment) 1987

SCHEDULE 1—*continued*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(2) Any such amendment does not affect the liability of any person to pay tax in respect of a period commencing before the amendment takes effect, in accordance with this Act and the Motor Vehicles Taxation Management Act 1949, and that person is liable to pay any such tax in all respects as if the amendment had not been made.

(6) Section 8 (**Determination of weight**)—

Section 8 (2)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

(7) Section 12 (**Adjustment of rates of tax**)—

(a) Section 12 (1)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

(b) Section 12 (2)—

Omit “Except as provided in subsection (3), where”, insert instead “If”.

(c) Section 12 (3)—

Omit the subsection.

(8) Section 13 (**Commissioner for Main Roads to publicise adjustments**)—

Omit “Schedules 1 and 2”, insert instead “Schedule 1”.

(9) Part IV, heading—

After section 14, insert:

PART IV
MISCELLANEOUS(10) Section 15 (**Regulations**)—

Omit “this Part or Schedule 3” wherever occurring, insert instead “this Act”.

SCHEDULE 1—*continued***AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*****(11) Schedule 1—**

Omit Schedules 1 and 2, insert instead:

SCHEDULE 1

(Sec. 7 (1))

MOTOR VEHICLES TAX

The amount of motor vehicles tax applicable in respect of a motor vehicle is as set out in this Schedule.

Motor cycles

1. In respect of a motor cycle the amount of tax is \$26.90.

Motor vehicles not exceeding 2500 kg

2. In respect of a motor vehicle (other than a motor cycle) the weight of which does not exceed 2500 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

*Motor Vehicles Taxation (Amendment) 1987*SCHEDULE 1—*continued*AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—*continued*

(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 1

Column 1	Column 2	Column 3
WEIGHT OF VEHICLE	USED SUBSTANTIALLY FOR PRIVATE PURPOSES	NOT USED SUBSTANTIALLY FOR PRIVATE PURPOSES
Exceeding kg	Not Exceeding kg	\$
—	975	88.15
975	1150	98.90
1150	1500	115.05
1500	2500	174.15

Motor vehicles exceeding 2500 kg except buses and private use vehicles

3. In respect of a motor vehicle which—

- (a) is of a weight exceeding 2500 kilograms;
- (b) is not used substantially for private purposes; and

*Motor Vehicles Taxation (Amendment) 1987***SCHEDULE 1—continued****AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—continued**

(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.

Column 1	Column 2
WEIGHT OF VEHICLE	NOT USED SUBSTANTIALLY FOR PRIVATE PURPOSES (EXCEPT MOTOR OMNIBUSES)
Exceeding kg	Not Exceeding kg
2500	2790
2790	3050
3050	3300
3300	3560
3560	3810
3810	4060
4060	4320
4320	4570
4570	4830
4830	5080
5080	5330
5330	5590
5590	5840
5840	6100
6100	6350
6350	6600
6600	6860
6860	7110
7110	—
	1,342.60 plus \$48.55 for each 254 kg or part thereof by which the weight exceeds 7110 kg.

Buses and private use vehicles exceeding 2500 kg

4. In respect of a motor vehicle the weight of which exceeds 2500 kilograms and which—

(a) is used substantially for private purposes; or

*Motor Vehicles Taxation (Amendment) 1987***SCHEDULE 1—continued****AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
1980—continued**

(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.

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 wagon);
- (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. Notwithstanding any other provision of this Schedule, the amount of tax in respect of—

- (a) a tractor that is not a primary producer's vehicle shall not exceed \$474.45; or
- (b) a tractor that is a primary producer's vehicle shall not exceed \$284.65.

Additional amount of tax—vehicles over 3560 kg

7. (1) This clause applies to a motor vehicle the weight of which exceeds 3560 kilograms and which is not used substantially for private purposes.

(2) On and from a day to be appointed by the Governor and notified by proclamation published in the Gazette, 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 \$110; and
- (b) in the case of a motor omnibus—by \$66.

SCHEDULE 1—*continued***AMENDMENTS TO THE MOTOR VEHICLES (TAXATION) ACT
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(3) For the purpose of the removal of doubt, even if a day has not been appointed under subclause (2), any adjustment of the amounts in this Schedule under section 12 also applies to the amounts in subclause (2).