

**MOTOR VEHICLES TAXATION (AMENDMENT)
ACT 1993 No. 62**

NEW SOUTH WALES



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**MOTOR VEHICLES TAXATION (AMENDMENT)
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NEW SOUTH WALES



Act No. 62, 1993

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of motor vehicle tax. [Assented to 9 November 1993]

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1993.

Commencement

2. This Act commences on 1 January 1994.

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

3. The Motor Vehicles Taxation Act 1988 is amended by omitting Schedule 1 and by inserting instead the following Schedule:

SCHEDULE 1—MOTOR VEHICLE TAX

(Sec. 5 (1))

Motor cycles

1. In respect of a motor cycle the amount of tax is \$35.

Motor vehicles not exceeding 2 500 kg

2. 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.

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TABLE

Column 1 Weight of the vehicle		Column 2 Where the vehicle is used substantially for private purposes	Column 3 Where the vehicle is not used substantially for private purposes
Exceeding kg	Not exceeding kg	\$	\$
	975	116	187
975	1 150	130	209
1 150	1 500	151	244
1 500	2 500	230	368

Motor vehicles exceeding 2500 kg that are not buses or private use vehicles

3. In respect of a motor vehicle which:

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

TABLE

Column 1 Weight of the vehicle		Column 2 Where the vehicle is not used substantially for private purposes and is not a motor omnibus
Exceeding kg	Not exceeding kg	\$
2 500	2 790	627
2 790	3 050	713
3 050	3 300	781
3 300	3 560	849
3 560	3 810	912

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	Column 1	Column 2
	3 810	4 060
	4 060	4 320
	4 320	4 570
	4 570	4 830
	4 830	5 080
	5 080	5 330
	5 330	5 590
	5 590	5 840
	5 840	6 100
	6 100	6 350
	6 350	6 600
	6 600	6 860
	6 860	7 100
	7 110	1,775 plus \$64.60 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
- (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 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.

Tractors—special provisions

6. 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 \$627; or
- (b) a tractor that is a primary producer's vehicle is not to exceed \$345.

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) 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 \$145; and
- (b) in the case of a motor omnibus—by \$87.

Transitional provision

4. 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 1994, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

*[Minister's second reading speech made in—
Legislative Assembly on 7 September 1993
Legislative Council on 27 October 1993]*