

# MOTOR VEHICLES TAXATION ACT 1988 No. 111

NEW SOUTH WALES



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### SCHEDULE 1—MOTOR VEHICLE TAX

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**MOTOR VEHICLES TAXATION ACT 1988 No. 111**

NEW SOUTH WALES



**Act No. 111, 1988**

An Act to provide for the imposition, assessment and collection of tax on the registration of motor vehicles; and to provide for related matters.  
[Assented to 21 December 1988]

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**The Legislature of New South Wales enacts:**

**PART 1—PRELIMINARY**

**Short title**

1. This Act may be cited as the Motor Vehicles Taxation Act 1988.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Definitions** (cf. Act No. 34, 1949, s. 3)

3. (1) In this Act—

“articulated vehicle” means any motor vehicle having at its rear a portion, on wheels, which is pivoted to, and a part of which (not being a pole, draw-bar or similar device or an accessory to a pole, draw-bar or similar device) is superimposed on, the forward portion of the vehicle;

“authorised officer” means any person authorised by the Authority for the purposes of this Act either generally or in any particular case;

“Authority” means the Roads and Traffic Authority constituted under the Transport Administration Act 1988;

“civil defence work” means the work of dealing with an emergency as defined in section 3 of the State Emergency Services and Civil Defence Act 1972;

“maintenance”, in relation to a road, includes cleaning, sweeping, watering or any similar process;

“motor car” means a motor vehicle constructed to be used principally for the carriage of persons, but does not include a motor omnibus or a motor cycle;

“motor cycle” means—

(a) any motor vehicle with 2 wheels (not being a trailer); or

(b) any motor vehicle with 3 wheels, one of which is designed to enable a side-car to be carried; or

(c) any motor vehicle which weighs not more than 250 kilograms when unladen and is specially constructed to be used, while on a public street, solely for the conveyance of an invalid,

and includes a motor tricycle;

“motor lorry” means a motor vehicle (not being a motor cycle or a tractor or a trailer) constructed to be used principally—

(a) for the carriage of goods; or

(b) for the conveyance of any kind of materials used in any trade, business or industry; or

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(c) for use in any work whatever other than the conveyance of persons;

“motor omnibus” means a motor vehicle (not being a taxi-cab)—

(a) plying in a public street for hire for the conveyance of passengers at separate fares; or

(b) fitted or equipped or constructed so as to seat more than 8 adult persons and used or let or intended to be used or let for the conveyance of passengers for hire or for any consideration or in the course of any trade or business;

“motor tricycle” means any motor vehicle with 3 wheels and having a manufacturer’s gross vehicle mass (within the meaning of the regulations under the Traffic Act 1909) of 1 tonne or less;

“motor vehicle” means any motor car, motor carriage, motor cycle or other vehicle propelled on any public street wholly or partly—

(a) by any volatile spirit, steam, gas, oil or electricity; or

(b) by any means other than human or animal power,

and includes a tractor or a trailer, but does not include a vehicle used on a railway or tramway;

“motor vehicle tax” or “tax” means the motor vehicle tax imposed under section 4;

“owner”, in relation to a motor vehicle, includes—

(a) every person who is the owner, joint owner or part owner of the vehicle; and

(b) any person who has the use of the vehicle under a hire-purchase or a hiring agreement,

but does not include the lessor of a motor vehicle under a hire-purchase agreement;

“pensioner” means a person—

(a) who is the holder of a Pensioner Health Benefits Card which is in force issued on behalf of the Commonwealth Department of Community Services and Health, by the Commonwealth Department of Social Security or the Commonwealth Department of Veterans’ Affairs; or

(b) who is in receipt of a pension or other amount paid by the Commonwealth Department of Veterans’ Affairs in respect of a war-caused disability seriously affecting the person’s powers of movement, being a pension or other amount (or a pension or other amount below a rate) approved by the Authority for the purposes of this paragraph,

and—

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- (c) who is the holder of a current licence to drive a motor vehicle, being a licence for which no fee was payable by virtue of the regulations under the Traffic Act 1909; or
- (d) who is not the holder of a licence referred to in paragraph (c) but—
  - (i) who has satisfied the Authority, by the production of a certificate from a medical practitioner, that the person is not medically fit to drive a motor vehicle; or
  - (ii) who has otherwise satisfied the Authority that the person should be treated as a pensioner for the purposes of this Act;

“plant” means a motor vehicle which wholly comprises—

- (a) a machine or implement that is not capable of carrying any load other than tools and accessories usually carried; or
- (b) a crane or a fork lift truck;

“primary producer” means a person—

- (a) who cultivates or uses the person’s own land or that of another for the person’s own benefit—
  - (i) for the production of fruit, grain, flowers, vegetables, tobacco or farm or agricultural produce of any description; or
  - (ii) for dairy farming, poultry or other bird farming, pig farming, bee keeping or oyster or fish culture; or
  - (iii) for a nursery; or
  - (iv) as a pastoralist for the rearing or grazing of horses, cattle or sheep; or
- (b) who gathers leaves from which eucalyptus or other oil is to be distilled;

“primary producer’s vehicle” means a motor vehicle (not being a motor vehicle which is used or let for hire)—

- (a) which is owned by a primary producer and while on a public street is used solely or principally—
  - (i) for carting primary products that the primary producer has produced; or
  - (ii) for carting leaves which the primary producer has gathered and from which eucalyptus or other oil is to be distilled; or
  - (iii) for carting goods of any kind for use in the primary producer’s business as such a producer or in the primary producer’s household; or
  - (iv) for purposes connected with the clearing of land that the primary producer proposes to use for primary production; or

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- (b) which is owned by a rural society registered under the Co-operation Act 1923 (being a society of which at least 75 per cent of the shares in the society are held by primary producers) and which while on a public street is used solely or principally—
- (i) for carting primary products that primary producers who are members of the society have produced; or
  - (ii) for carting primary products that the society has produced or has acquired from primary producers who are members of the society; or
  - (iii) for carting leaves which primary producers who are members of the society have gathered and from which eucalyptus or other oil is to be distilled; or
  - (iv) for carting leaves of that kind which the society has gathered or has acquired from primary producers who are members of the society; or
  - (v) for carting goods of any description for use in the businesses of primary producers who are members of the society or in their households; or
  - (vi) for purposes connected with the clearing of land to be cultivated or used by the society or members of the society for primary production;

“public street” means any street, road, lane, thoroughfare, footpath or place open to or used by the public, and includes any place for the time being open to or used by the public, whether on the payment of money or not;

“registered”, in relation to a motor vehicle, means registered under the Traffic Act 1909;

“semi-trailer” means a vehicle used or intended to be used as the rear portion of an articulated vehicle;

“side-car” means any car, box or other receptacle attached to the side of a motor cycle and for the carriage of which a third wheel is provided;

“station waggon” has the same meaning as it has in the regulations under the Traffic Act 1909;

“tractor” means any motor vehicle constructed principally for the purpose of supplying motive power for machinery or of hauling any vehicle, but which is not capable of carrying any load (other than tools, spare parts, fuel, water, oil or other accessories necessary for use in connection with the vehicle) or any part of the weight of a vehicle being drawn or its load;

“trailer” includes a semi-trailer.

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(2) For the purposes of this Act, a motor vehicle is not a motor vehicle used substantially for private purposes unless—

- (a) in the case of a motor vehicle used by a minister of religion—it is used for the purposes of the minister's calling or for social or domestic purposes or for pleasure; or
- (b) in the case of a motor car or a station waggon owned by a primary producer—it is used for purposes directly connected with the primary producer's business as a primary producer or for social or domestic purposes or for pleasure; or
- (c) in the case of a motor vehicle used by or on behalf of—
  - (i) a hospital that is an incorporated hospital, or a separate institution, under the Public Hospitals Act 1929; or
  - (ii) an area health service constituted under the Area Health Services Act 1986; or
  - (iii) an organisation or association registered, or exempted from registration, under the Charitable Collections Act 1934; or
  - (iv) a benevolent or religious organisation or institution, it is used for purposes directly connected with the management or business of the hospital, health service, organisation, association or institution or for social or domestic purposes or for pleasure; or
- (d) in the case of—
  - (i) a motor car; or
  - (ii) a station waggon; or
  - (iii) a trailer of the type ordinarily used for social or domestic purposes or for pleasure (including a caravan trailer), owned, and registered pursuant to an application (other than an application for the transfer of registration) made, by the holder of a licence under the Motor Dealers Act 1974—it is used or displayed for the purposes of resale or exchange or for social or domestic purposes or for pleasure; or
- (e) in the case of a motor vehicle owned by a person who is an officer or an employee of the Crown or of a public authority constituted by or under an Act (including the council of a city, municipality or shire or a county council)—it is used for the purposes of the person's employment or for social or domestic purposes or for pleasure; or
- (f) in any other case—it is used for social or domestic purposes or for pleasure,

and, in the opinion of the Authority, its use for any other purpose is minimal.

(3) Unless the Authority otherwise determines in a particular case or class of cases, a motor vehicle is not a motor vehicle used substantially for private purposes if it is registered otherwise than in the name of a natural person or natural persons.

**PART 2—IMPOSITION OF MOTOR VEHICLE TAX**

**Tax on motor vehicles** (cf. Act No. 119, 1980, s. 5)

4. (1) When the registration or renewal of registration of a motor vehicle is effected in respect of a period beginning after the commencement of this section, motor vehicle tax shall be levied and collected under this Act in respect of the vehicle for the use of the Crown.

(2) Subsection (1) is subject to the exemptions and reductions provided for by this Act.

**Amount of tax** (cf. Act No. 119, 1980, ss. 6 and 7)

5. (1) If registration or renewal of registration of a motor vehicle is effected for 1 year, the amount of motor vehicle tax applicable to the vehicle is the amount specified in respect of the vehicle in Schedule 1.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months, the amount of motor vehicle tax applicable to the vehicle is 27.5 per cent of the amount that would be applicable under subsection (1) if registration or renewal of registration had been effected for 1 year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than 1 year or 3 months, the amount of motor vehicle tax applicable to the vehicle is the amount ascertained in accordance with the following formula:

$$T = A \times \frac{D}{365}$$

where—

T 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 had been effected for 1 year;

D is the number of days in the period for which the registration or renewal of registration is effected.

(4) If an amount of motor vehicle tax comprises, in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents shall be rounded off to the next lower number that is a multiple of 5.

**Tax payable for STA and SRA vehicles**

6. (1) The Authority shall enter into an agreement with the State Transit Authority and with the State Rail Authority for the payment of motor vehicle tax in respect of motor vehicles registered under the Traffic Act 1909 in the name of each such Authority.

(2) Any such agreement may provide for the payment of a single periodic amount (assessed in accordance with the agreement) for all the motor vehicles concerned.



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(3) Motor vehicle tax paid in accordance with any such agreement shall be taken to have been paid in accordance with this Act.

(4) In the absence of any such agreement during any period, motor vehicle tax is payable in respect of the motor vehicles concerned in accordance with the other provisions of this Act.

**Determination of weight** (cf. Act No. 119, 1980, s. 8; Act No. 34, 1949 s. 8A)

7. (1) For the purposes of Schedule 1—

- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed to it) unladen and ready for attachment to another motor vehicle; and
- (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 are in or on it, but otherwise unladen; and
- (c) the weight of a motor vehicle (including any trailer drawn by it) that exceeds 5 000 kilograms shall, if it is used solely for mining purposes within the Western Division of the State, be taken to be 5 000 kilograms.

(2) For the purposes of this section, the weight of a motor vehicle shall be rounded off to the nearest multiple of 10 when the weight is expressed in kilograms.

(3) The Authority may, by order, direct that the weight of a vehicle of a specified make and description is, for the purposes of this Act, the weight specified in the order.

(4) The weight to be specified is the weight which the Authority has determined is the average weight of vehicles of the make and description concerned.

(5) Such a direction has effect for the purposes of determining the tax payable under this Act in respect of a vehicle of the make and description concerned, despite anything to the contrary in this section.

**PART 3—ASSESSMENT AND COLLECTION OF MOTOR VEHICLE TAX**

**Payment of tax** (cf. Act No. 34, 1949, s. 4)

8. (1) Subject to this Act, tax shall be paid to the Authority in respect of every motor vehicle—

- (a) at the time of application for registration of the motor vehicle; and
- (b) at the time of application for each renewal of the registration of that vehicle,

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and shall be so paid by the person in whose name the application is made.

(2) A person who fails to pay the full amount of tax as required by subsection (1) is guilty of an offence.

Maximum penalty: 5 penalty units.

(3) Despite the conviction of a person for an offence under this section, the person remains liable to pay the unpaid amount of the tax.

**Unregistered vehicles and vehicles upon which tax has not been paid** (cf. Act No. 34, 1949, s. 5)

9. (1) The owner of a motor vehicle which (not being a motor vehicle exempted from registration) is not registered, or which being registered is liable to tax but on which tax though due and payable has not been paid, who—

(a) uses or drives the vehicle on a public street; or

(b) causes or permits it to be used or driven on a public street,

is guilty of an offence.

Maximum penalty: 5 penalty units.

(2) In addition to imposing a penalty for an offence under subsection (1), the court concerned may order the owner to pay to the Authority within a time to be specified in the order—

(a) if the vehicle is not registered, the tax which would be due on the application for the registration or renewal of registration of the vehicle for a period of 1 year or for such greater or lesser period as the court in all the circumstances thinks just; or

(b) if the vehicle is registered, the tax so due and payable.

**Determination of tax** (cf. Act No. 34, 1949, s. 8)

10. (1) For the purpose of determining whether any tax or additional tax is payable on a motor vehicle and, if so, the amount of the tax, the Authority or an authorised officer may—

(a) require the owner or person in charge of the vehicle to produce the vehicle within a specified period and at a specified place and provide all reasonable facilities to enable an authorised officer to examine it; or

(b) require the owner of the vehicle or the person in whose name an application for the registration or renewal of registration of the vehicle is made to provide such information in writing by statutory declaration or otherwise as the Authority or the authorised officer considers appropriate.

(2) If—

(a) the owner or person in charge of a motor vehicle fails to comply with a requirement made in accordance with subsection (1) (a); or

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- (b) the owner or person in whose name an application for the registration or renewal of registration of a motor vehicle is made—
- (i) fails to comply with a requirement made in accordance with subsection (1) (b); or
  - (ii) otherwise than by statutory declaration wilfully provides information which he or she knows is false or misleading in respect of any matter necessary or convenient to enable the appropriate amount of tax or additional tax payable on a motor vehicle to be determined,

that owner or person is guilty of an offence.

Maximum penalty: 5 penalty units.

(3) The Authority shall determine whether any tax or additional tax is payable on any motor vehicle and, if there is, the amount of the tax.

**Adjustment of tax** (cf. Act No. 34, 1949, s. 9)

11. (1) For the purpose of ensuring that the provisions of this Act are complied with, the Authority may, at any time, alter, vary or rescind any determination in regard to tax or additional tax on a motor vehicle or may refund the whole or any portion of any tax paid.

(2) If—

- (a) the Authority has altered, varied or rescinded a determination under subsection (1); and
- (b) tax or additional tax is payable as a result of the alteration, variation or rescission,

the Authority may require the person in whose name the vehicle was registered at the time when the determination was made to pay such tax or additional tax, as the case may be, within a time stipulated by the Authority.

(3) If the person fails to comply with the requirement within the time so stipulated, the person is guilty of an offence.

Maximum penalty: 5 penalty units.

(4) In addition to imposing a penalty for any such offence, the court may order the person to pay to the Authority within a period to be specified in the order the amount of the tax or additional tax.

(5) A person is not liable to pay tax or additional tax as a result of any alteration, variation or rescission of a determination referred to in subsection (1) if—

- (a) the determination was made more than 3 years before the date of the alteration, variation or rescission; and
- (b) the person satisfies the Authority that there was no intent to avoid payment of tax.

*Motor Vehicles Taxation 1988***Notice of alteration and additional tax** (cf. Act No. 34, 1949, s. 10)

**12. (1)** If, during the currency of the registration of a motor vehicle, there is an alteration, whether temporary or otherwise, in the construction, equipment, use or ownership of the vehicle of such a nature that tax or additional tax would be payable if the registration were renewed when the alteration was effected—

- (a) the person in whose name the vehicle is registered shall forthwith notify the Authority of the alteration; and
- (b) if the alteration—
  - (i) is in the construction, equipment or use of the vehicle, the person in whose name it is registered; or
  - (ii) is in the ownership of the vehicle, the new owner,
 shall pay to the Authority the appropriate amount of tax or additional tax either forthwith or within such period as the Authority may allow.

**(2)** The tax or additional tax payable under this section—

- (a) shall be for the unexpired period for which the vehicle is registered at the date of the alteration or for such shorter period as the Authority, having regard to the temporary nature of any alteration referred to in subsection (1), determines should be applicable; and
- (b) shall be calculated at the rate of—
  - (i) if the registration current at the date of the alteration was effected for a period exceeding 3 months—one-twelfth of the tax applicable after the alteration in respect of a yearly registration of the vehicle where the vehicle was exempt from or not liable to tax before the alteration or, as the case may be, one-twelfth of the difference between the tax applicable before the alteration and the tax applicable after the alteration in respect of a yearly registration of the vehicle; or
  - (ii) if the registration current at the date of the alteration was effected for a period not exceeding 3 months—one-third of the tax applicable after the alteration in respect of a quarterly registration of the vehicle where the vehicle was exempt from or not liable to tax before the alteration or, as the case may be, one-third of the difference between the tax applicable before the alteration and the tax applicable after the alteration in respect of a quarterly registration of the vehicle,

for each month or part of a month in the unexpired period or the shorter period, as the case may be.

**(3)** Any person who fails to comply with subsection (1) is guilty of an offence.

Maximum penalty: 5 penalty units and, in addition, 1 penalty unit for each month during any part of which the offence continues.

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(4) In addition to imposing a penalty for an offence under subsection (3), the court concerned may order the offender to pay to the Authority within a period to be specified in the order any amount which, from the evidence given during the proceedings, the court is satisfied the offender should have paid to the Authority as tax or additional tax.

**Refund of tax on surrender of registration** (cf. Act No. 34, 1949, s. 11)

13. If, before the expiration of the registration of a motor vehicle, the Authority cancels the registration on the application of the person in whose name the vehicle is registered, the Authority may, in its discretion, grant to the person a refund of the tax imposed in respect of the vehicle, calculated at the rate of one-twelfth of that tax applicable in respect of a yearly registration of the motor vehicle for each complete month in the portion of the period for which the vehicle was registered unexpired at the date on which the registration was cancelled, less any cancellation fee determined by the Authority.

**Time limit for refunds** (cf. Act No. 34, 1949, s. 12)

14. A person is not entitled to a refund of tax where application for the refund is made more than 3 years from the date of payment of the tax.

**Recovery of tax** (cf. Act No. 34, 1949, s. 13)

15. The amount of tax imposed in respect of a motor vehicle is a debt due to the Crown and, except as provided by section 19 (2), is recoverable in a court of competent jurisdiction by the Authority from the person liable to pay the tax.

**PART 4—EXEMPTIONS****Vehicles totally exempt from tax** (cf. Act No. 34, 1949, s. 7)

16. (1) The following kinds of vehicle are exempt from tax:
- (a) any motor vehicle specially constructed for the work of conveying sick or injured persons or for mine rescue work in accordance with the Mines Rescue Act 1925, if the vehicle while on a public street is used solely for or in connection with that work;
  - (b) any motor vehicle on which a trader's plate is being used in accordance with the Traffic Act 1909 or the regulations under that Act;
  - (c) any motor vehicle which is owned by the council of a city, municipality or shire or by a county council and which—
    - (i) not being a vehicle provided for in subparagraph (ii) or (iii), is not used or let for hire and is used solely for or in connection with road construction, road maintenance, road repair, removal of garbage or night soil, the work of fighting bush fires or civil defence work or any 2 or more of those purposes; or

- (ii) comprises a plough, bulldozer, mechanical scoop or shovel, road grader, road roller or similar machinery or apparatus and is used solely or principally for or in connection with road construction, road maintenance, road repair, the work of fighting bush fires or civil defence work or any 2 or more of those purposes; or
  - (iii) comprises a roller, lawn mower or similar machinery or apparatus and is used solely or principally for or in connection with the rolling or maintenance of tennis courts, cricket pitches, lawns or pathways or improving the surface of the ground or similar work;
- (d) subject to subsection (2), any motor vehicle which—
- (i) is solely owned by a pensioner or jointly owned by 2 or more pensioners only; and
  - (ii) is not used in the course of any trade, business or profession or let out for hire; and
  - (iii) is used solely or principally by the pensioner or those pensioners; and
  - (iv) is used substantially for social or domestic purposes or for pleasure; and
  - (v) does not weigh more than 2 tonnes or is a motor vehicle, or a motor vehicle of a class or description of motor vehicles, approved for the time being by the Authority;
- (e) any motor vehicle which while on a public street is used solely for or in connection with the work of fighting bush fires or civil defence work and is registered in the name of a bush fire brigade or other body controlling that work;
- (f) any motor vehicle owned by the Board of Fire Commissioners of New South Wales;
- (g) any motor vehicle which is exempted from registration.
- (2) A pensioner—**
- (a) except as provided by paragraph (b), is entitled to an exemption from tax under subsection (1) (d) in respect of one motor vehicle only; or
  - (b) is entitled to such an exemption from tax in respect of 2 motor vehicles where—
    - (i) the pensioner and another pensioner are the joint registered owners of the motor vehicles; and
    - (ii) the pensioners referred to in subparagraph (i) are married to each other or reside in the same household.

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(3) The regulations may exempt from tax any motor vehicle owned by and used by or on behalf of a consul or consulate or another person or body duly appointed to represent any country or overseas territory or any State or Territory other than New South Wales.

**Exemptions granted by Minister** (cf. Act No. 34, 1949, s. 7)

17. (1) The Minister may grant exemption or partial exemption from motor vehicle tax in respect of—

- (a) any motor vehicle if the Minister is satisfied that it does not travel on a public street except for purposes connected with the operation of a plough, hoe, chaff-cutter, thresher or other farming or agricultural implement, or well-boring or dam-sinking plant; or
- (b) any trailer (not being a semi-trailer which is comprised in the registration of an articulated vehicle)—
  - (i) if it is owned by a primary producer and the Minister is satisfied that it does not travel on a public street except for purposes connected with the operation of any implement or plant referred to in paragraph (a) of this subsection or for purposes mentioned in paragraph (a) (i) or (ii) of the definition of “primary producer’s vehicle” in section 3; or
  - (ii) if it is owned by a rural society registered under the Co-operation Act 1923 and at least 75 per cent of the shares in the society are held by primary producers and the Minister is satisfied that the trailer does not travel on a public street except for purposes connected with the operation of any implement or plant referred to in paragraph (a) of this subsection or for purposes mentioned in paragraph (b) (ii) of the definition of “primary producer’s vehicle” in section 3; or
- (c) any motor vehicle (not being a vehicle constructed principally for the conveyance of persons, goods or materials or a vehicle provided for in section 16 (1) (c)) which while on a public street is used solely or principally for or in connection with road construction, maintenance or repair; or
- (d) any motor vehicle, for which exemption or power to exempt in whole or in part from tax is not provided elsewhere in this Act, which comprises a crane, concrete mixer, welding plant, air compressor or other similar machinery or apparatus and does not, while on a public street, carry any loading other than accessories used in connection with the operation of the machinery or apparatus; or
- (e) any motor vehicle which is used mainly on private property or on a wharf, railway station, airport or similar place and travels on public streets only when proceeding to or from that property or place, if the Minister is satisfied that—
  - (i) because of the nature and construction of the vehicle, it is not suitable to be used to any material degree on a public street; and

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- (ii) the vehicle does not, while on the public street, carry or haul any trailer which carries loading other than accessories used in connection with the operation of the vehicle; or
- (f) any trailer weighing not more than 250 kilograms when unladen, which while on a public street is used principally or solely for the carriage of camping equipment or a boat or other materials or goods used in connection with tours made for recreation purposes and which is not used or let for hire or for any consideration or is not used in the course of trade or business; or
- (g) any motor vehicle which is not driven on a public street except while being driven across the street; or
- (h) any motor vehicle which weighs not more than 250 kilograms when unladen and is specially constructed to be used, and while on a public street is used, solely for the conveyance of an invalid; or
- (i) any motor vehicle, for which exemption or power to exempt in whole or in part from tax is not provided elsewhere in this Act, which is used solely or principally as an ambulance; or
- (j) any motor lorry, tractor or trailer which is owned by a pastures protection board constituted or continued by or under the Pastures Protection Act 1934 and which, while on a public street, is used solely for carrying out the statutory functions of any such board; or
- (k) any—
  - (i) tractor or trailer; or
  - (ii) motor vehicle which comprises a chaff-cutter, thresher, plough, air compressor, welding plant or bulldozer or apparatus for well-boring or the excavation or shovelling of earth or a concrete agitator, crane, fork-lift truck or similar machinery or apparatus, for which exemption or power to exempt in whole or in part from tax is not provided elsewhere in this Act, if the Minister is satisfied that, because of the construction, use or ownership of such tractor or trailer or motor vehicle, it will travel on public streets to a limited degree only; or
- (l) any motor vehicle which is used for or in connection with civil defence work and which, while on a public street, is used solely for or in connection with that work; or
- (m) any motor vehicle which is used solely or principally by a State school or registered school (within the meaning of the Education and Public Instruction Act 1987) for the purposes of driver education for school children; or
- (n) any motor vehicle which is registered on behalf of a Police-Citizens Youth Club and which is used solely or principally for the purposes of such a Club.



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(2) The Minister may grant such reduction of tax in respect of an interchangeable trailer as the Minister thinks fit, but so that any such reduction does not exceed 75 per cent of the amount which would, but for the reduction, be payable as tax.

**PART 5—MISCELLANEOUS****Proceedings for offences** (cf. Act No. 34, 1949, s. 14)

18. Proceedings for an offence against this Act or the regulations shall be dealt with summarily before a Local Court constituted by a Magistrate sitting alone.

**Particulars of conviction or order** (cf. Act No. 34, 1949, s. 15)

19. (1) The Local Court before which a person is convicted of an offence under this Act or the regulations or which makes any order under this Act or the regulations shall cause particulars of each such conviction or order to be forwarded to the Authority.

(2) Whenever a person is by an order made under section 9, 11 or 12 adjudged to pay tax or additional tax, the provisions of section 87 of the Justices Act 1902 do not apply to or in respect of the order, but instead the order—

- (a) operates as an order for the payment of money under the Local Courts (Civil Claims) Act 1970; and
- (b) is enforceable as such an order under the provisions of that Act.

(3) For the purposes of subsection (2), an order referred to in that subsection may be entered in the records of the Local Court where the order was made in such manner as may be prescribed by rules made under the Local Courts (Civil Claims) Act 1970.

(4) An amount paid to the registrar of the Local Court under an order referred to in subsection (2) shall be paid by that registrar to the Authority.

**Evidence** (cf. Act No. 34, 1949, s. 16)

20. In any proceedings under this Act, the production by the Authority or on its behalf of a certificate purporting to be signed by an authorised officer certifying—

- (a) that the amount specified in the certificate as being the amount of tax payable in respect of a motor vehicle is due and unpaid, or was due or paid on a specified date, or was not paid before a specified date; and
- (b) that an adjustment of tax or a requirement to pay tax or additional tax in respect of a motor vehicle was made in accordance with section 11,

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is admissible in those proceedings and is evidence of the particulars contained in the certificate.

**Minister or Authority may impose, revoke or vary conditions etc.** (cf. Act No. 34, 1949, s. 18)

**21. (1)** In this section—

“the relevant person” means—

- (a) in the case of an exemption or partial exemption from tax—the Minister; or
- (b) in any other case—the Authority.

**(2)** In respect of any exemption or partial exemption from, or reduction or refund of, tax or any approval granted by or under this Act or the regulations—

- (a) the relevant person may impose such conditions as the person thinks fit; and
- (b) may revoke or vary any such condition or may add any condition at any time during the period in respect of which the exemption, partial exemption, reduction or refund or approval operates.

**(3)** Any person who fails to comply with a condition in force under this section is guilty of an offence.

Maximum penalty: 5 penalty units.

**Exemptions etc. may be revoked or varied** (cf. Act No. 34, 1949, s. 19)

**22.** When this Act or the regulations confer power on the Minister, the Authority or an authorised officer—

- (a) to grant an exemption or partial exemption from, or reduction of, tax; or
- (b) to grant an approval; or
- (c) to give a direction; or
- (d) to make a request; or
- (e) to do any act, matter or thing,

the Minister, Authority or officer, as the case may be, is also empowered to revoke or vary the exemption, partial exemption, approval, direction, request, act, matter or thing.

**Regulations** (cf. Act No. 34, 1949, s. 20; Act No. 119, 1980, s. 15)

**23. (1)** The Governor may make regulations, not inconsistent with this Act, prescribing all matters which by this Act are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this Act.

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(2) In particular, the regulations may make provision for or with respect to—

- (a) regulating matters relating to exemptions and partial exemptions from, or reductions of, tax; and
- (b) providing that specified motor omnibuses or specified classes of motor omnibuses shall be subject to tax at the rates applicable to motor cars; and
- (c) providing for and regulating the granting to a prescribed person of a refund of a portion of the tax paid in respect of the registration of a motor vehicle where, during the currency of the registration of the vehicle, an alteration is made in the construction, equipment, use or ownership of the vehicle of such a nature that no tax or a reduced amount of tax would be payable in respect of the vehicle on the renewal of its registration; and
- (d) providing for the amount of any such refund to be calculated in accordance with a formula to be prescribed; and
- (e) providing for—
  - (i) the production, at the time of application for registration or renewal of registration of a motor vehicle or at any time during the currency of the registration, of weighbridge tickets showing the weight of the vehicle; or
  - (ii) the determination of that weight at a weight approximating the average weight of motor vehicles of the same make and description.

(3) A regulation may create an offence punishable by a penalty not exceeding 5 penalty units.

**Transitional provision**

**24. (1)** The repeal of the Motor Vehicles (Taxation) Act 1980 and the Motor Vehicles Taxation Management Act 1949 does not affect any motor vehicle tax payable under those Acts for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before the commencement of section 4, and those Acts continue to apply to and in respect of any such motor vehicle tax.

(2) Any exemption, approval, direction, request, certificate or other matter or thing made, given or done under the Motor Vehicles Taxation Management Act 1949 and in force or having effect immediately before the repeal of that Act—

- (a) shall, in connection with any motor vehicle tax referred to in subsection (1), continue in force; and
- (b) shall, in connection with motor vehicle tax imposed under this Act, be taken to have been made, given or done under the corresponding provision of this Act.

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(3) All motor vehicle tax paid before 1 July 1989 under this Act (including any tax referred to in subsection (1)) shall be paid into the Roads and Traffic Authority Fund.

**SCHEDULE 1—MOTOR VEHICLE TAX**

(Sec. 5 (1))

**Motor cycles**

1. In respect of a motor cycle the amount of tax is \$28.35.

**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.

TABLE

Column 1		Column 2	Column 3
Weight of the vehicle		Where the vehicle is used substantially for private purposes	Where the vehicle is not used substantially for private purposes
Exceeding kg	Not Exceeding kg	\$	\$
—	975	92.85	148.55
975	1 150	104.15	166.65
1 150	1 500	121.15	193.90
1 500	2 500	183.40	293.45

**Motor vehicles exceeding 2 500 kg except buses and private use vehicles**

3. In respect of a motor vehicle which—
  - (a) is of a weight exceeding 2 500 kilograms; and

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(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		Column 2
Weight of the vehicle		Where the vehicle is not used substantially for private purposes (except motor omnibuses)
Exceeding kg	Not Exceeding kg	\$
2 500	2 790	499.60
2 790	3 050	567.70
3 050	3 300	622.10
3 300	3 560	676.40
3 560	3 810	727.45
3 810	4 060	781.70
4 060	4 320	832.80
4 320	4 570	887.00
4 570	4 830	938.00
4 830	5 080	992.30
5 080	5 330	1,046.75
5 330	5 590	1,097.75
5 590	5 840	1,152.05
5 840	6 100	1,203.05
6 100	6 350	1,257.40
6 350	6 600	1,308.35
6 600	6 860	1,362.85
6 860	7 110	1,413.80
7 110	—	1,413.80 plus \$51.15 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.

**Buses and private use vehicles exceeding 2 500 kg**

4. In respect of a motor vehicle the weight of which exceeds 2 500 kilograms and which—

(a) is used substantially for private purposes; or

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 SCHEDULE 1—MOTOR VEHICLE TAX—*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 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 in respect of—

- (a) a tractor that is not a primary producer's vehicle shall not exceed \$499.60; or
- (b) a tractor that is a primary producer's vehicle shall not exceed \$284.65.

**Additional amount of tax—vehicles over 3 560 kg**

7. (1) This clause applies to a motor vehicle the weight of which exceeds 3 560 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 \$115.85; and
- (b) in the case of a motor omnibus—by \$69.50.

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[Minister's second reading speech made in—  
*Legislative Assembly on 17 November 1988*  
*Legislative Council on 1 December 1988*]

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