

**MOTOR VEHICLES (TAXATION) ACT, 1980, No. 119**

**New South Wales**



ANNO VICESIMO NONO

**ELIZABETHÆ II REGINÆ**

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**Act No. 119, 1980.**

An Act to impose tax on registration of motor vehicles. [Assented to, 4th November, 1980.]

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See also Miscellaneous Acts (Motor Vehicles Taxation) Repeal and Amendment Act, 1980.

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**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.

- Short title.**     **1.** This Act may be cited as the "Motor Vehicles (Taxation) Act, 1980".
- Commence-  
ment.**         **2.** (1) This section and section 1 shall commence on the date of assent to this Act.
- (2) Except as provided in subsection (1), this Act shall commence on 21st November, 1980.
- Arrange-  
ment.**         **3.** This Act is divided as follows :—
- PART I.—PRELIMINARY—*ss.* 1–4.
- PART II.—RATES OF TAX—*ss.* 5–8.
- PART III.—ADJUSTMENT OF RATES OF TAX—*ss.* 9–15.
- SCHEDULE 1.—MOTOR VEHICLES TAX LEVY.
- SCHEDULE 2.—MOTOR VEHICLES WEIGHT TAX.
- SCHEDULE 3.—FORMULA FOR AUTOMATIC ADJUSTMENT.
- Construc-  
tion.**         **4.** This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949.
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PART II.

RATES OF TAX.

**5.** (1) 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 in respect of a period commencing on or after 21st November, 1980, 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. <sup>Tax on motor vehicles.</sup>

(2) The tax imposed by this Act is imposed instead of the tax imposed by Parts I and III of the Motor Vehicles (Taxation) Act, 1976.

**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— <sup>Tax rounded off.</sup>

- (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.

**7.** (1) If registration or renewal of registration of a motor vehicle is effected for 1 year— <sup>Amount of tax.</sup>

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1, as adjusted from time to time under Part III; and
- (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2, as adjusted from time to time under Part III.

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(2) If registration or renewal of registration of a motor vehicle is effected for 3 months, the amount of tax applicable is 27.5 per cent of the amount that would be applicable under subsection (1) if registration or renewal of registration were 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 tax applicable is the amount ascertained in accordance with the following 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 1 year; and
- b is the number of days in the period for which the registration or renewal of registration is effected.

Determina-  
tion of  
weight.

8. (1) For the purposes of subsection (2)—
- (a) 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 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.

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- (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) exceeds 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.

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PART III.

ADJUSTMENT OF RATES OF TAX.

9. (1) In this Part and in Schedule 3—
- “adjustment percentage”, in relation to a year, means (subject to sections 10 (2) and 11 (1) (b)) the percentage for that year, calculated in accordance with section 10 or as specified pursuant to section 11 (1) (a);
- “regulation” means a regulation under this Part;
- “year” means—
- (a) the period commencing on and including 1st January, 1980, and ending on and including 31st December, 1980; or
- Interpre-  
tation:  
Pt. III.

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- (b) a subsequent period commencing on and including 1st January and ending on and including the next following 31st December.

(2) Where an amount is to be adjusted under this Part by reference to the adjustment percentage for a year, a reference (however expressed) in this Part to adjusting the amount is a reference to increasing or reducing the amount, as the case may require, according to whether the adjustment percentage represents an overall increase or reduction.

Calcula-  
tion of  
adjustment  
percentage.

**10.** (1) For the purposes of the definition of "adjustment percentage" in section 9 (1), the percentage for a year shall be calculated in accordance with the formula set out in Schedule 3.

(2) Where the percentage calculated for a year in accordance with this section is smaller than 1.0 per cent, or is nil, there shall be deemed to be no adjustment percentage for that year.

(3) Where pursuant to subsection (2) there is deemed to be no adjustment percentage for a year, then, for the purposes of calculating the adjustment percentage for the next year—

- (a) the amounts referred to in Schedule 3 and shown for the firstmentioned year shall be deemed not to have been published in the documents so referred to; and
- (b) the amounts shown for the last year for which there was an adjustment percentage and published in the documents so referred to shall be deemed also to be the amounts so published for the firstmentioned year.

(4) If at any time, whether before or after the commencement of this section, the Australian Statistician has published for a particular year an amount in substitution for an amount previously published by him in respect thereof—

- (a) except as provided in paragraph (b) —the publication of the later amount shall be disregarded; or

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- (b) if the Minister so directs—regard shall, after the direction is given, be had to the later and not to the earlier amount so published,

for the purposes of this Act.

(5) Notwithstanding subsection (4), if at any time after the commencement of this section the Australian Statistician changes the reference base in connection with any amounts included in any document published by him and referred to in Schedule 3, then, for the purposes of the application of this section after the change takes place, regard shall be had to amounts published in terms of the new reference base instead of the former reference base.

(6) Where a percentage that is to be calculated in accordance with this section is or includes a fraction of one-tenth of 1 per cent—

- (a) if that fraction is less than one-half of one-tenth of 1 per cent—that fraction shall be disregarded; and
- (b) if that fraction is not less than one-half of one-tenth of 1 per cent—that fraction shall be treated as one-tenth.

(7) The Governor may, by regulation, amend Schedule 3 by omitting any figures in the formula and by inserting instead other figures, but so that the figures in the formula, as amended, add up to 1.

(8) Where any annual percentage referred to in Schedule 3 cannot, for the purpose of calculating an adjustment percentage for a year, be ascertained before 1st April in the following year because any information referred to in that Schedule is not available by that date, the Governor may, by order published in the Gazette, specify a percentage, which shall be deemed to be the annual percentage change ascertained in accordance with this Act.

(9) An order may be made for the purposes of subsection (8) only if the Minister certifies to the Governor—

- (a) that the information was not available as referred to in that subsection; and

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- (b) that the percentage to be specified in the order was calculated in accordance with estimates made having regard to, and by reference to, such relevant information as was reasonably available.

Governor  
may  
specify a  
different  
percentage.

**11.** (1) Subject to this section, the Governor may, by regulation—

- (a) specify a percentage for a year, by way of increase or reduction as specified therein, which shall for the purposes of this Act be deemed to be the adjustment percentage for that year, by way of increase or reduction as so specified, instead of any adjustment percentage calculated for that year in accordance with section 10; or
- (b) declare that there shall be no adjustment percentage for a year, in which case there shall for the purposes of this Act (except section 10 (3) (b)) be deemed to be no such percentage.

(2) A regulation made for the purposes of subsection (1) (a) shall not have effect in respect of the adjustment percentage for a year if the application of the percentage specified in the regulation would result in the rates of tax being greater than the rates that would be applicable from the following 1st July had this section never been in force.

(3) A regulation made for the purposes of subsection (1) shall not have effect in respect of the adjustment percentage for a year unless it is published in the Gazette before the following 1st May.

Adjustment  
of rates  
of tax.

**12.** (1) Where there is an adjustment percentage for a year, the amounts specified in Schedules 1 and 2 are hereby adjusted, on and from 1st July in the following year, by that percentage.



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(2) Except as provided in subsection (3), where an amount adjusted under subsection (1) 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 reckoned as the next higher number that is a multiple of 5.

(3) Where an amount referred to in clause 1 (a) or (b) of Schedule 2, adjusted under subsection (1), comprises, in addition to a number of cents, a fraction of a cent, that fraction shall be reckoned as 1 cent.

**13.** Where there is an adjustment percentage for a year, the Commissioner for Main Roads shall, before 1st June in the following year, publish in the Gazette a copy of Schedules 1 and 2, containing such alterations as may be necessary as a consequence of the adjustments made by the operation of section 12 on and from 1st July in that following year. Commissioner for Main Roads to publicise adjustments.

**14.** An adjustment of an amount pursuant to this Part does not affect the liability of any person to pay tax in respect of a period commencing before the adjustment 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 that adjustment had not been made. Savings.

**15.** The Governor may make regulations, not inconsistent with this Act, for or with respect to any matter that by this Part is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Part. Regulations.

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Sec. 7 (1)  
(a).

SCHEDULE 1.

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 7 (1) is—

- (a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$6.90;
  - (b) in respect of a motor car or station waggon used substantially for private purposes that—
    - (i) weighs less than 760 kilograms—\$11.25;
    - (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$13.85;
    - (iii) weighs 1 520 kilograms or more—\$20.80;
  - (c) in respect of any other motor vehicle—\$34.65.
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Sec. 7 (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 7 (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 35 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 46 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 53 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—\$7.10;
  - (ii) that has a side-car—\$12.55;
- (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 vehicles;

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

- (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	9.25	12.10
250	510	14.60	19.05
510	760	23.95	31.20
760	1 020	33.15	43.30
1 020	1 270	45.15	58.90
1 270	1 520	57.10	74.50
1 520	1 780	73.10	95.30
1 780	2 030	90.30	117.85
2 030	2 290	112.95	147.30
2 290	2 540	139.50	182.00
2 540	2 790	168.75	220.10
2 790	3 050	195.35	254.80
3 050	3 300	216.60	282.50
3 300	3 560	237.80	310.25
3 560	3 810	257.75	336.25
3 810	4 060	279.05	364.00
4 060	4 320	299.00	390.00
4 320	4 570	320.20	417.70
4 570	4 830	340.15	443.70
4 830	5 080	361.40	471.45
5 080	5 330	382.75	499.20
5 330	5 590	402.65	525.20
5 590	5 840	423.90	552.90
5 840	6 100	443.85	578.90
6 100	6 350	465.05	606.65
6 350	6 600	485.00	632.65
6 600	6 860	506.30	660.40
6 860	7 110	526.25	686.40
7 110	..	\$526.25 plus \$19.90 for each 254 kg or part thereof by which the weight exceeds 7 110 kg	\$686.40 plus \$26.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg

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SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

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 7 (1) is 125 per cent 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 7 (1) is 50 per cent 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 7 (1) in respect of a tractor that is not a primary producer's vehicle is \$220.10;
- (b) the maximum amount of motor vehicles weight tax applicable under section 7 (1) in respect of a tractor that is a primary producer's vehicle is \$110.05.

## Sec. 10.

## SCHEDULE 3.

## FORMULA FOR AUTOMATIC ADJUSTMENT.

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—

- P is the percentage to be obtained;
- p(L) is the annual percentage change in the average weekly earnings per employed male unit for New South Wales, being the percentage change determined by reference to the average of the

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SCHEDULE 3—*continued.*FORMULA FOR AUTOMATIC ADJUSTMENT—*continued.*

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 under the heading "Original Series", for New South Wales, in the series of Average Weekly Earnings, issued by the Australian Statistician;

- 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 under the heading "Chemical, petroleum and coal products" in the All Manufacturing Industry Index contained in the Price Indexes of Articles Produced by Manufacturing Industry, issued by the Australian Statistician;
- p(M2) is the annual percentage change in the price of 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 under the heading "Concrete mix, cement, sand, etc." in the Price Index of Materials Used in Building other than House Building — Group Index Numbers, for Sydney, issued by the Australian Statistician; and
- 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 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.

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;

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SCHEDULE 3—*continued.*FORMULA FOR AUTOMATIC ADJUSTMENT—*continued.*

- (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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