

**MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1990**  
**No. 91**

NEW SOUTH WALES



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**MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1990**  
**No. 91**

NEW SOUTH WALES



**Act No. 91, 1990**

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of motor vehicle tax [Assented to 7 December 1990]

*Motor Vehicles Taxation (Amendment) 1990*

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

**Short title**

1. This Act may be cited as the Motor Vehicles Taxation (Amendment) Act 1990.

**Commencement**

2. This Act commences on 1 January 1991.

**Amendment of Motor Vehicles Taxation Act 1988 No. 111**

3. The Motor Vehicles Taxation Act 1988 is amended as set out in Schedule 1.

**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 1991, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

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**SCHEDULE 1—AMENDMENTS**

(Sec. 3)

(1) Section 5 (**Amount of tax**):

Omit section 5 (4), insert instead:

(4) If an amount of motor vehicle tax comprises, in addition to a number of dollars, a number of cents, that number of cents:

- (a) if it is less than 50 cents, is to be disregarded; and
- (b) if it is 50 cents or more than 50 cents, is to be taken to be another dollar.

(2) Schedule 1:

Omit the Schedule, insert instead:

*Motor Vehicles Taxation (Amendment) 1990*SCHEDULE 1—AMENDMENTS—*continued***SCHEDULE 1—MOTOR VEHICLE TAX**

(Sec. 5 (1))

**Motor cycles**

1. In respect of a motor cycle the amount of tax is \$32.

**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
Exceedin g kg	Not exceeding kg	\$	\$
-	975	105	169
975	1 150	118	189
1 150	1 500	137	220
1 500	2 500	208	333

*Motor Vehicles Taxation (Amendment) 1990*SCHEDULE 1—AMENDMENTS—*continued***Motor vehicles exceeding 2 500 kg that are not buses or private use vehicles**

3. In respect of a motor vehicle which:

- (a) is of a weight exceeding 2 500 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	567
2 790	3 050	644
3 050	3 300	706
3 300	3 560	767
3 560	3 810	825
3 810	4 060	887
4 060	4 320	945
4 320	4 570	1,006
4 570	4 830	1,064
4 830	5 080	1,125
5 080	5 330	1,188
5 330	5 590	1,245
5 590	5 840	1,307
5 840	6 100	1,365
6 100	6 350	1,426

*Motor Vehicles Taxation (Amendment) 1990*SCHEDULE 1—AMENDMENTS— *continued*

Column 1		Column 2
Weight of the vehicle		Where the vehicle is not used substantially for private purposes and is not a motor omnibus
Exceeding kg	Not exceeding kg	\$
6 350	6 600	1,484
6 600	6 860	1,546
6 860	7 110	1,604
7 110		1,604 plus \$58 for each 254 kg or part thereof by which the weight exceeds 7110 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
- (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.

*Motor Vehicles Taxation (Amendment) 1990*

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SCHEDULE 1—AMENDMENTS—*continued*

**Tractors—special provisions**

6. (1) If, but for this clause, the amount of tax payable in respect of a tractor that is not a primary producer's vehicle would exceed \$567, the amount so payable is reduced to \$567.

(2) If, but for this clause, the amount of tax payable in respect of a tractor that is a primary producer's vehicle would exceed \$312, the amount so payable is reduced to \$312.  
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 \$131; and
- (b) in the case of a motor omnibus—by \$79.

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*[Minister's second reading speech made in—  
Legislative Assembly on 14 November 1990  
Legislative Council on 27 November 1990]*