

**MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1992**  
**No. 74**

NEW SOUTH WALES



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**MOTOR VEHICLES TAXATION (AMENDMENT) ACT 1992**  
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**Act No. 74, 1992**

An Act to amend the Motor Vehicles Taxation Act 1988 to increase the rate of motor vehicle tax. [Assented to 23 November 1992]

*Motor Vehicles Taxation (Amendment) Act 1992 No. 74*

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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 1992.

**Commencement**

2. This Act commences on 1 January 1993.

**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 \$34.

**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	113	182
975	1150	127	204
1150	1500	147	238
1500	2 500	224	359

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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		Column 2
Weight of the vehicle		Where the vehicle is not used substantially for private purposes is not a motor omnibus
Exceeding kg	Not exceeding kg	\$
2 500	2 790	612
2 790	3 050	696
3 050	3 300	762
3 300	3 560	828
3 560	3 810	\$90
3 810	4 060	957
4 060	4 320	1,020
4 320	4 570	1,086
4 570	4 830	1,148
4 830	5 080	1,214
5 080	5 330	1,282
5 330	5 590	1,344
5 590	5 840	1,411
5 840	6 100	1,474
6 100	6 350	1,339
6 350	6 600	1,602
6 600	6 860	1,669
6 860	7 110	1,732
7 110		1,732 plus \$63 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
- (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.

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**Primary producers' vehicles—special provisions**

5. In respect of a motor vehicle which is a  
(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 \$612; or
- (b) a tractor that is a primary producer's vehicle is not to exceed \$337.

**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.

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 \$141; and
- (b) in the case of a motor omnibus—by \$85.

**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 1993, 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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*[Minister's second reading speech made in—  
Legislative Assembly on 15 September 1992  
Legislative Council on 17 November 1992]*