



New South Wales

# Motor Vehicles Taxation Amendment Act 1995 No 84

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New South Wales

## **Motor Vehicles Taxation Amendment Act 1995 No 84**

Act No 84, 1995

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An Act to amend the *Motor Vehicles Taxation Act 1988* to vary the rate of motor vehicle tax for certain vehicles. [Assented to 19 December 1995]

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

**1 Name of Act**

This Act is the *Motor Vehicles Taxation Amendment Act 1995*.

**2 Commencement**

This Act commences on 1 January 1996.

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

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

**4 Transitional provision**

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 1996, for the registration or renewal of registration of a motor vehicle effected in respect of a period beginning before that date.

## Schedule 1 Amendment

(Section 3)

### Schedule 1

Omit Schedule 1. Insert instead:

### Schedule 1 Motor Vehicle Tax

(Section 5 (1))

#### 1 Motor cycles

In respect of a motor cycle the amount of tax is \$37.

#### 2 Motor vehicles not exceeding 2 500 kg

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 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	123	199
975	1150	139	223
1150	1500	161	261
1500	2500	245	393

**3 Motor vehicles exceeding 2500 kg that are not buses, private use vehicles or light special purpose vehicles**

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 or a light special purpose vehicle as defined in clause 5,

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 and is not a motor omnibus or a light special purpose vehicle
Exceeding kg	Not exceeding kg	\$
2500	2790	642
2790	3050	730
3050	3300	800
3300	3540	870
3540	3810	934
3810	4060	1,005
4060	4320	1,072
4320	4570	1,140
4570	4830	1,204
4830	5080	1,275
5 080	5330	1,346
5 330	5590	1,412
5 590	5840	1,482

Table—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 or a light special purpose vehicle
Exceeding kg	Not exceeding kg	\$
5 840	6 100	1,548
6 100	6 350	1,616
6 350	6 600	1,683
6 600	6 860	1,753
6 860	7 110	1,819
7 110	....	\$1,819 plus \$66.20 for each 254 kg or part thereof by which the weight exceeds 7 110 kg

#### 4 Buses and private use vehicles exceeding 2 500 kg

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.

#### 5 Light special purpose vehicles

- (1) In this clause, *light special purpose vehicle* means a vehicle:
  - (a) the weight of which exceeds 2500 kilograms but does not exceed 4500 kilograms, and
  - (b) that is not used substantially for private purposes, and

(c) that does not carry passengers or goods or the primary purpose of which is not the carriage of passengers or goods.

(2) In respect of a light special purpose vehicle, 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.

**Table**

Column 1		Column 2
Weight of the vehicle		Where the vehicle is a light special purpose vehicle
Exceeding kg	Not exceeding kg	\$
2500	2790	670
2790	3050	761
3050	3300	834
3300	3560	907
3560	3810	974
3810	4060	1,048
4060	4320	1,118
4320	4500	1,189

**6 Primary producers' vehicles—special provisions**

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.

### **7 Tractors—special provisions**

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 \$670, or
- (b) a tractor that is a primary producer's vehicle is not to exceed \$368.

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

- (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 \$154, and
  - (b) in the case of a motor omnibus—by \$92.

[Minister's second reading speech made in—  
Legislative Assembly on 10 October 1995  
Legislative Council on 5 December 1995]