



# Motor Vehicles Taxation Regulation 2003

under the

Motor Vehicles Taxation Act 1988

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Motor Vehicles Taxation Act 1988*.

CARL SCULLY, M.P.,  
Minister for Roads

## Explanatory note

The object of this Regulation is to remake, without substantial changes, the *Motor Vehicles Taxation Regulation 1998*. That Regulation will be repealed on 1 September 2003 by section 10 (2) of the *Subordinate Legislation Act 1989*.

This Regulation provides for the amount of taxes paid under the *Motor Vehicles Taxation Act 1988* that may be refunded on surrender of registration to be calculated on the basis of the number of whole days of registration that are unexpired when the registration is cancelled.

This Regulation is made under the *Motor Vehicles Taxation Act 1988*, including sections 13 (b) and 23 (the general regulation-making power).

This Regulation comprises or relates to matters set out in Schedule 3 to the *Subordinate Legislation Act 1989*—namely, matters of a machinery nature and matters that are not likely to impose an appreciable burden, cost or disadvantage on any sector of the public.

## 2003 No 610

Clause 1 Motor Vehicles Taxation Regulation 2003

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### Motor Vehicles Taxation Regulation 2003

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Motor Vehicles Taxation Act 1988

#### 1 Name of Regulation

This Regulation is the *Motor Vehicles Taxation Regulation 2003*.

#### 2 Commencement

This Regulation commences on 1 September 2003.

**Note.** This Regulation replaces the *Motor Vehicles Taxation Regulation 1998* which is repealed on 1 September 2003 by section 10 (2) of the *Subordinate Legislation Act 1989*.

#### 3 Definition

In this Regulation:

*the Act* means the *Motor Vehicles Taxation Act 1988*.

#### 4 Notes

Notes in this Regulation do not form part of this Regulation.

#### 5 Calculation of refund of taxes on surrender of registration

(1) For the purposes of section 13 (b) of the Act, a refund of a tax imposed in respect of a vehicle under the Act is to be calculated in accordance with this clause.

(2) A refund is to be calculated using the following formula:

$$\left( \frac{\text{number of days} \times \text{tax}}{365} \right) - \text{fee}$$

where:

*fee* means any unpaid fee payable under the *Road Transport (Vehicle Registration) Act 1997* or under any regulation made under that Act (including any unpaid fee for the cancellation of the registration).

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*number of days* means the number of whole unexpired days of the registration period of the vehicle concerned on the date on which the Authority cancels the registration of the vehicle.

*tax* means the tax imposed in respect of the vehicle under the Act.

- (3) If an amount of refund determined in accordance with subclause (2) would comprise an amount that is not a whole number of dollars, the amount of refund is to be adjusted downwards to the next whole number of dollars.