



New South Wales

Motor Vehicles Taxation Regulation 2016

under the

Motor Vehicles Taxation Act 1988

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

DUNCAN GAY, MLC
Minister for Roads, Maritime and Freight

Explanatory note

The object of this Regulation is to remake, with no significant amendments, the *Motor Vehicles Taxation Regulation 2008*, which is repealed on 1 September 2016 by section 10 (2) of the *Subordinate Legislation Act 1989*.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, or the number of whole days of registration that are unexpired when a vehicle is stolen or damaged in an incident, if the registration is cancelled for one of those reasons.

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.

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1 Name of Regulation

This Regulation is the *Motor Vehicles Taxation Regulation 2016*.

2 Commencement

This Regulation commences on 1 September 2016 and is required to be published on the NSW legislation website.

Note. This Regulation replaces the *Motor Vehicles Taxation Regulation 2008*, which is repealed on 1 September 2016 by section 10 (2) of the *Subordinate Legislation Act 1989*.

3 Definition

- (1) In this Regulation:

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

Note. The Act and the *Interpretation Act 1987* contain definitions and other provisions that affect the interpretation and application of this Regulation.

- (2) Notes included in this Regulation do not form part of this Regulation.

4 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:

number of days means:

- (a) in the case of a vehicle that has had its registration cancelled on the application of a person in whose name it is registered because the vehicle was stolen or sustained damage in an incident—the number of whole unexpired days of the registration period of the vehicle on the date on which the vehicle was stolen or involved in the incident (as the case may be), or
- (b) in any other case—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.

fee means any unpaid fee payable under the *Road Transport Act 2013* or under any regulation made under that Act (including any unpaid fee for the cancellation of the registration of a vehicle).

- (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.