



New South Wales

Motor Vehicles Taxation Amendment (Toll Relief Scheme) Regulation 2018

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*.

MELINDA PAVEY, MP
Minister for Roads, Maritime and Freight

Explanatory note

The object of this Regulation is to enable an individual to claim an exemption from paying motor vehicle tax in respect of the registration of a single light motor vehicle payable in a financial year if the individual has paid a certain amount in tolls during the previous financial year.

This Regulation is made under the *Motor Vehicles Taxation Act 1988*, including section 23 (the general regulation-making power) and, in particular, section 23 (2) (a).

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1 Name of Regulation

This Regulation is the *Motor Vehicles Taxation Amendment (Toll Relief Scheme) Regulation 2018*.

2 Commencement

This Regulation commences on 16 April 2018 and is required to be published on the NSW legislation website.

Schedule 1 **Amendment of Motor Vehicles Taxation Regulation 2016**

Clause 5

Insert after clause 4:

5 **Exemption for toll users**

- (1) An individual (an *applicant*) may apply to the Authority, in a form approved by the Authority, to claim an exemption from paying any motor vehicle tax in respect of the registration of a registrable light motor vehicle (except for its conditional registration) if:
 - (a) the commencement date for the registration period is in the 2018–2019 financial year or a subsequent financial year, and
 - (b) the registration period is not less than 12 months, and
 - (c) the applicant is entitled to the exemption for that financial year as provided by this clause.
 - (2) An application to claim such an exemption cannot be made before 1 July 2018 unless the applicant is an individual who has been invited or permitted to participate in a pilot program of a kind referred to in clause 127A of the *Road Transport (Vehicle Registration) Regulation 2017*.
 - (3) An applicant is entitled to an exemption from paying any motor vehicle tax payable in a financial year in respect of the registration of a light motor vehicle if:
 - (a) the vehicle is used or proposed to be used:
 - (i) solely or principally by the applicant, and
 - (ii) substantially for social or domestic purposes or for pleasure, and
 - (b) the applicant has paid at least the minimum expenditure amount in tolls for the previous financial year calculated as provided by a minimum expenditure calculation order.
- Note.** A light motor vehicle that is used or proposed to be used substantially for purposes other than those referred to in paragraph (a) (ii) (for example, business purposes) will not be covered by this subclause.
- (4) An applicant cannot rely on the same minimum expenditure amount in respect of the registration of more than one registrable light motor vehicle.
 - (5) The Authority may provide to an applicant an exemption by way of a refund of motor vehicle tax that has already been paid if:
 - (a) the applicant is entitled to an exemption from paying the tax as provided by this clause, and
 - (b) the Authority is satisfied that there was a sufficient reason why a claim for the exemption was not made at the time of payment.
 - (6) The Authority may require an applicant to provide the Authority with any information specified by the Authority for the purpose of assisting it to determine the applicant's entitlement to an exemption.

Note. Clause 89D of the *Roads Regulation 2008* also enables the Authority (and its delegates such as Service NSW) to require toll service providers to provide information to assist the Authority to determine an applicant's entitlement to an exemption under this clause. It also authorises toll service providers to disclose any required information.

- (7) Without limiting subclause (6), the Authority may require an applicant to provide evidence of the relevant payment of tolls in the previous financial year concerned.
- (8) Any words or expressions used in this clause that are defined for the purposes of clause 127A of the *Road Transport (Vehicle Registration) Regulation 2017* have the same meanings as in clause 127A.