



New South Wales

Motor Vehicles Taxation Amendment (Caravans) 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 reduce the amount of motor vehicle tax payable on the registration or renewal of registration of a caravan used substantially for private purposes by 40%. The reduced rates will apply if registration or renewal of registration is effected for a period commencing on or after 1 November 2018.

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

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1 Name of Regulation

This Regulation is the *Motor Vehicles Taxation Amendment (Caravans) Regulation 2018*.

2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

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

Clause 6

Insert after clause 5:

6 Reduction in tax for caravans used substantially for private purposes

- (1) A reduced amount of motor vehicle tax is payable in respect of the registration or renewal of registration of a caravan, as provided for by this clause, if:
 - (a) registration or renewal of registration of the caravan is effected for a period commencing on or after 1 November 2018, and
 - (b) the caravan is used substantially for private purposes, and
 - (c) the caravan is identified by the vehicle shape code “CVT” on the NSW registrable vehicles register kept under the *Road Transport Act 2013*.
- (2) The amount of motor vehicle tax payable in respect of the caravan is to be reduced by 40% of the amount that would, but for this clause, be payable in respect of the caravan.
- (3) If the amount of motor vehicle tax calculated after a reduction under this clause comprises, in addition to a number of dollars, a number of cents, that number of cents:
 - (a) if it is less than 50 cents—is to be disregarded, and
 - (b) if it is 50 cents or more than 50 cents—is to be taken to be another dollar.
- (4) To avoid doubt:
 - (a) for the purposes of section 5 (2) and (3) of the Act, the relevant motor vehicle tax in respect of a caravan to which this clause applies is the motor vehicle tax payable after any reduction required by this clause is made, and
 - (b) in clause 4, the tax imposed in respect of a caravan to which this clause applies is the tax imposed after any reduction required by this clause is made.
- (5) This clause does not apply to a renewal of registration if, under the *Road Transport Act 2013*, the expiry date of the renewed period of registration is calculated as if renewal had commenced before 1 November 2018.

Note. See clause 36 of the *Road Transport (Vehicle Registration) Regulation 2017*. For example, if registration of a caravan that was due for renewal in October 2018 is not renewed until after 1 November 2018, the reduced tax rate does not apply to that renewal.
- (6) In this clause:

caravan means a trailer (within the meaning of the *Road Transport Act 2013*), including a camper trailer, that is permanently fitted for human habitation in connection with a journey.