



New South Wales

# Motor Vehicles Taxation Amendment (Toll Relief Scheme) Regulation 2019

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*.

ANDREW CONSTANCE, MP

Minister administering the *Motor Vehicles Taxation Act 1988*

## Explanatory note

The object of this Regulation is to enable an individual to apply for a 50% reduction of the motor vehicle tax in respect of the registration of a single light motor vehicle payable in a financial year if the individual has paid \$780 (including GST) in tolls during the previous financial year.

Current exemptions from paying any motor vehicle tax will continue to be available to individuals who pay \$1,300 (including GST) or more in tolls.

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).

## **Motor Vehicles Taxation Amendment (Toll Relief Scheme) Regulation 2019**

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### **1 Name of Regulation**

This Regulation is the *Motor Vehicles Taxation Amendment (Toll Relief Scheme) Regulation 2019*.

### **2 Commencement**

This Regulation commences on 20 May 2019 and is required to be published on the NSW legislation website.

## Schedule 1 Amendment of Motor Vehicles Taxation Regulation 2016

**[1] Clause 5 Exemption for toll users**

Omit “to claim an exemption from paying any” from clause 5 (1).

Insert instead “for an exemption from, or a 50% reduction of,”.

**[2] Clause 5 (1) (c)**

Insert “or reduction” after “exemption”.

**[3] Clause 5 (2)**

Omit the subclause. Insert instead:

- (2) An application for a 50% reduction of motor vehicle tax cannot be made before 1 July 2019 unless the applicant is an individual who has been invited or permitted by the Authority to apply for the reduction in relation to tolls paid in the 2018–2019 financial year.

**[4] Clause 5 (3)**

Omit “paying any”. Insert instead “, or a 50% reduction of,”.

**[5] Clause 5 (3A) and (3B)**

Insert after clause 5 (3):

- (3A) The *minimum expenditure amount* in tolls for a previous financial year is:
- (a) if the previous financial year is the 2017–2018 financial year and the application relates to an exemption from motor vehicle tax—\$1,300 (inclusive of GST), or
  - (b) if the previous financial year is the 2018–2019 financial year:
    - (i) for an application relating to an exemption from motor vehicle tax—\$1,300 (inclusive of GST), or
    - (ii) for an application relating to a 50% reduction of motor vehicle tax—\$780 (inclusive of GST), or
  - (c) if the previous financial year is the 2019–2020 financial year or a subsequent financial year—the amount (inclusive of GST) calculated in accordance with the formula specified by subclause (3B) for the financial year concerned.
- (3B) For the purposes of subclause (3A) (c), the minimum expenditure amount in tolls for a previous financial year is to be calculated by adding 4% to the minimum expenditure amount for the financial year immediately before it rounded up or down to the nearest whole dollar amount (rounding an amount of 50 cents upwards).

**[6] Clause 5 (5)**

Insert “or reduction” after “an exemption” where firstly occurring.

**[7] Clause 5 (5) (a)**

Omit “an exemption from paying the”. Insert instead “the exemption from, or reduction of”.

**[8] Clause 5 (5) (b)**

Omit “a claim for the exemption”.

Insert instead “an application for the exemption or reduction”.

**[9] Clause 5 (6) and note**

Insert “or reduction” after “an exemption” wherever occurring.

**[10] Clause 5 (6), note**

Omit “Clause 89D of the *Roads Regulation 2008*”.

Insert instead “Clause 78 of the *Roads Regulation 2018*”.

**[11] Clause 5 (8)**

Insert “, unless otherwise defined in this clause” after “in clause 127A”.

**[12] Clause 5 (9)**

Insert after clause 5 (8):

- (9) An amendment made to this clause by the *Motor Vehicles Taxation Amendment (Toll Relief Scheme) Regulation 2019* does not affect any entitlement to claim an exemption, or any exemption granted, under this clause as in force immediately before the commencement of that Regulation.