

MOTOR VEHICLES TAXATION BILL 1988

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Transport Administration Bill 1988.

The object of this Bill is to consolidate the Motor Vehicles Taxation Management Act 1949 (which provides for the assessment and collection of taxes on motor vehicles) and the Motor Vehicles (Taxation) Act 1980 (which provides for the imposition of the tax).

The principal changes effected by the proposed consolidated Act are—

- (a) to change references in the 1949 Act and 1980 Act to the Commissioner for Motor Transport or Commissioner for Main Roads to references to the Roads and Traffic Authority to be constituted under the proposed Transport Administration Act 1988; and
- (b) to omit provisions (sections 9–14 of the 1980 Act) which provide for the automatic adjustment of rates of tax; and
- (c) to omit provisions (section 6 of the 1949 Act) which provide for the seizure of unregistered motor vehicles—the provisions are to be transferred to more appropriate legislation by the proposed Motor Traffic (Transport Administration) Amendment Act 1988; and
- (d) to formalise the existing arrangements for the payment of an assessed equivalent amount of motor vehicle tax for buses operated by the Urban Transit Authority and the State Rail Authority.

The Appendix to this Explanatory Note sets out the provisions of the 1949 Act and the 1980 Act and the corresponding provision (if any) of the proposed Act.

PART 1—PRELIMINARY

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on a day or days to be appointed by proclamation.

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Clause 3 defines expressions used in the proposed Act.

PART 2—IMPOSITION OF MOTOR VEHICLE TAX

Clauses 4-7 deal with the imposition of the tax and reproduce, in the main, the corresponding provisions of the 1980 Act.

PART 3—ASSESSMENT AND COLLECTION OF MOTOR VEHICLE TAX

Clauses 8-15 deal with the assessment and collection of the tax and reproduce, in the main, the corresponding provisions in the 1949 Act.

PART 4—EXEMPTIONS

Clauses 16 and 17 deal with exemptions from tax and reproduce the corresponding provisions of the 1949 Act.

PART 5—MISCELLANEOUS

Clauses 18-24 deal with miscellaneous matters which correspond to similar provisions in both the 1949 and 1980 Acts.

SCHEDULE 1—MOTOR VEHICLE TAX

Schedule 1 sets out the rates of motor vehicle tax.

APPENDIX

TABLE OF CORRESPONDING PROVISIONS

MOTOR VEHICLES (TAXATION) ACT 1980	MOTOR VEHICLES TAXATION BILL 1988
Sec. 1, Short title	Cl. 1, Short title
Sec. 2, Commencement	Cl. 2, Commencement
Sec. 3, Definition	Cl. 3, Definitions
Sec. 4, Construction	No corresponding provision
Sec. 5, Tax on motor vehicles	Cl. 4, Tax on motor vehicles
Sec. 6, Tax rounded off	Cl. 5, Amount of tax
Sec. 7, Amount of tax	Cl. 5, Amount of tax
Sec. 7A, Amendment of Schedule 1 by regulation	No corresponding provision
No corresponding provision	Cl. 6, Tax payable for STA and SRA vehicles
Sec. 8, Determination of weight	Cl. 7, Determination of weight
Sec. 9, Definitions (Part 3)	No corresponding provision
Sec. 10, Calculation of adjustment percentage	No corresponding provision
Sec. 11, Governor may specify a different percentage	No corresponding provision
Sec. 12, Adjustment of rates of tax	No corresponding provision
Sec. 13, Commissioner for Main Roads to publicise adjustments	No corresponding provision
Sec. 14, Savings	No corresponding provision

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<p>MOTOR VEHICLES (TAXATION) ACT 1980</p> <p>Sec. 15, Regulations Sch. 1, Motor Vehicles Tax Sch. 2, (repealed) Sch. 3, Formula for Automatic Adjustment</p> <p>MOTOR VEHICLES TAXATION MANAGEMENT ACT 1949</p> <p>Sec. 1, Short title and commencement</p> <p>Sec. 2, (repealed) Sec. 3, Definitions Sec. 4, Payment of taxes Sec. 5, Unregistered vehicles and vehicles upon which tax has not been paid Sec. 6, Power to seize unregistered vehicles</p> <p>Sec. 7, Exemptions Sec. 8, Determination of tax Sec. 8A, Determination of average vehicle weights Sec. 9, Adjustment of tax Sec. 10, Notice of alteration and additional tax Sec. 11, Refund of tax on surrender of registration Sec. 12, Time limit for refunds Sec. 13, Recovery of tax Sec. 14, Recovery of penalties Sec. 15, Particulars of conviction or order Sec. 16, Evidence Sec. 17, Power to waive exchange on cheques Sec. 18, Minister or Commissioner may impose, revoke or vary conditions etc. Sec. 19, Exemptions etc. may be revoked or varied Sec. 20, Regulations No corresponding provision</p>	<p>MOTOR VEHICLES TAXATION BILL 1988</p> <p>Cl. 23, Regulations Sch. 1, Motor Vehicle Tax No corresponding provision No corresponding provision</p> <p>MOTOR VEHICLES TAXATION BILL 1988</p> <p>Cl. 1, Short title Cl. 2, Commencement No corresponding provision Cl. 3, Definitions Cl. 8, Payment of tax Cl. 9, Unregistered vehicles and vehicles upon which tax has not been paid No corresponding provision (See Motor Traffic (Transport Administration) Amendment Bill 1988) Cl. 16, 17 Exemptions Cl. 10, Determination of tax Cl. 7, Determination of weight</p> <p>Cl. 11, Adjustment of tax Cl. 12, Notice of alteration and additional tax Cl. 13, Refund of tax on surrender of registration Cl. 14, Time limit for refunds Cl. 15, Recovery of tax Cl. 18, Proceedings for offences Cl. 19, Particulars of conviction or order Cl. 20, Evidence No corresponding provision</p> <p>Cl. 21, Minister or Authority may impose, revoke or vary conditions etc. Cl. 22, Exemptions etc. may be revoked or varied Cl. 23, Regulations Cl. 24, Transitional provision</p>
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