

Act No. 98

**MOTOR VEHICLES TAXATION MANAGEMENT
(AMENDMENT) BILL 1987**

NEW SOUTH WALES



EXPLANATORY NOTE

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

This Bill is cognate with the Motor Vehicles Taxation (Amendment) Bill 1987.

The object of this Bill is to amend the Motor Vehicles Taxation Management Act 1949 so as—

- (a) to make amendments consequential on the enactment of the Motor Vehicles Taxation (Amendment) Act 1987;
- (b) to provide that a motor vehicle is not used substantially for private purposes if it is registered other than in the name of a natural person or natural persons;
- (c) to increase penalties for offences under that Act; and
- (d) to enable the Commissioner for Motor Transport to determine average weights for particular makes and descriptions of motor vehicles for the purposes of motor vehicles taxation.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that, with minor exceptions, the proposed Act will commence on 1 July 1987.

Clause 3 is a formal provision that gives effect to the Schedule of amendments to the Principal Act.

Motor Vehicles Taxation Management (Amendment) 1987

SCHEDULE 1—AMENDMENTS TO THE MOTOR VEHICLES TAXATION
MANAGEMENT ACT 1949

Schedule 1 (1) (a) effects a consequential amendment to the definition of “tax” in the Principal Act.

Schedule 1 (1) (b) provides that a motor vehicle is not used substantially for private purposes if it is registered other than in the name of a natural person or natural persons. The Commissioner may exempt a vehicle or class of vehicles from the provision.

Schedule 1 (2) increases from \$10 to \$500 the penalty for a failure to pay the full amount of motor vehicles tax.

Schedule 1 (3) increases from \$200 to \$500 the penalty for driving a vehicle on a public street if it is not registered or motor vehicles tax has not been paid.

Schedule 1 (4) is a consequential amendment.

Schedule 1 (5) increases from \$20 to \$500 the penalty for a failure to furnish information or present a vehicle for examination.

Schedule 1 (6) empowers the Commissioner for Motor Transport to fix the weights of vehicles for the purpose of motor vehicles taxation by reference to a determination of the average weight of vehicles of the same make and description.

Schedule 1 (7) (a) increases from \$10 to \$500 the penalty for a failure to pay varied or additional tax.

Schedule 1 (7) (b) and (c) are consequential amendments.

Schedule 1 (8) increases from \$200 to \$500 (and from \$40 to \$100 in the case of a continuing offence) the penalty for a failure to pay altered or additional tax in connection with an alteration to a vehicle.

Schedule 1 (9) is a consequential amendment.

Schedule 1 (10) increases from \$20 to \$500 the penalty for a failure to observe a condition imposed on an exemption, reduction or refund of tax.

Schedule 1 (11) (a) is a consequential amendment.

Schedule 1 (11) (b) increases from \$20 to \$500 the penalty which may be imposed for a breach of a regulation.
