

# Motor Vehicles Taxation Regulation 2008

[2008-162]



New South Wales

## Status Information

### Currency of version

Historical version for 6 June 2008 to 30 June 2013 (accessed 18 July 2024 at 6:22)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

### Provisions in force

The provisions displayed in this version of the legislation have all commenced.

### Notes—

- **Does not include amendments by**  
[Road Transport Legislation \(Repeal and Amendment\) Act 2013 No 19](#) (not commenced)

### Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 3 April 2013

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# Motor Vehicles Taxation Regulation 2008



New South Wales

Her Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the [Motor Vehicles Taxation Act 1988](#).

ERIC ROOZENDAAL, M.L.C., Minister for Roads

## 1 Name of Regulation

This Regulation is the [Motor Vehicles Taxation Regulation 2008](#).

## 2 Commencement

This Regulation commences on 1 September 2008.

### Note—

This Regulation replaces the [Motor Vehicles Taxation Regulation 2003](#) which is repealed on 1 September 2008 by section 10 (2) of the [Subordinate Legislation Act 1989](#).

## 3 Interpretation

(1) In this Regulation:

**the Act** means the [Motor Vehicles Taxation Act 1988](#).

(2) Notes in this Regulation do not form part of this Regulation.

## 4 Calculation of refund of taxes on surrender of registration

(1) For the purposes of section 13 (b) of the Act, a refund of a tax imposed in respect of a vehicle under the Act is to be calculated in accordance with this clause.

(2) A refund is to be calculated using the following formula:

$$\left( \frac{\text{number of days} \times \text{tax}}{365} \right) - \text{fee}$$

where:

**fee** means any unpaid fee payable under the [Road Transport \(Vehicle Registration\) Act 1997](#) or under any regulation made under that Act (including any unpaid fee for

the cancellation of the registration of a vehicle).

**number of days** means:

- (a) in the case of a vehicle that has had its registration cancelled on the application of a person in whose name it is registered because the vehicle was stolen or sustained damage in an incident—the number of whole unexpired days of the registration period of the vehicle on the date on which the vehicle was stolen or involved in the incident (as the case may be), or
- (b) in any other case—the number of whole unexpired days of the registration period of the vehicle concerned on the date on which the Authority cancels the registration of the vehicle.

**tax** means the tax imposed in respect of the vehicle under the Act.

- (3) If an amount of refund determined in accordance with subclause (2) would comprise an amount that is not a whole number of dollars, the amount of refund is to be adjusted downwards to the next whole number of dollars.