Motor Vehicles Taxation Regulation 2016

[2016-516]

New South Wales

Status Information

Currency of version

Historical version for 19 August 2016 to 15 April 2018 (accessed 26 May 2024 at 8:53)

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.

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 1 September 2016

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1   Name of Regulation

This Regulation is the *Motor Vehicles Taxation Regulation 2016*.

2   Commencement

This Regulation commences on 1 September 2016 and is required to be published on the NSW legislation website.

Note—

This Regulation replaces the *Motor Vehicles Taxation Regulation 2008*, which is repealed on 1 September 2016 by section 10 (2) of the *Subordinate Legislation Act 1989*.

3   Definition

(1) In this Regulation:

the Act means the *Motor Vehicles Taxation Act 1988*.

Note—

The Act and the *Interpretation Act 1987* contain definitions and other provisions that affect the interpretation and application of this Regulation.

(2) Notes included 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:

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.

fee means any unpaid fee payable under the *Road Transport Act 2013* or under any regulation made under that Act (including any unpaid fee for the cancellation of the registration of a vehicle).

(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.