

# Motor Vehicles Taxation Regulation 2016

[2016-516]



New South Wales

## Status Information

### Currency of version

Historical version for 1 January 2023 to 31 December 2023 (accessed 16 August 2024 at 20:56)

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**  
[Motor Vehicle Legislation Amendment \(Tax and Registration Charges\) Regulation 2023 \(678\)](#) (not commenced — to commence on 1.1.2024)
- **Staged repeal status**  
This legislation is currently due to be automatically repealed under the [Subordinate Legislation Act 1989](#) on 1 September 2024

### 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 15 December 2023

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New South Wales

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# Motor Vehicles Taxation Regulation 2016



New South Wales

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This Regulation replaces the *Motor Vehicles Taxation Regulation 2008*, which is repealed on 1 September 2016 by section 10 (2) of the *Subordinate Legislation Act 1989*.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

## 5 Exemption for toll users

- (1) An individual (an **applicant**) may apply to the Authority, in a form approved by the Authority, for an exemption from, or a 50% reduction of, motor vehicle tax in respect of the registration of a registrable light motor vehicle (except for its conditional registration) if—
- (a) the commencement date for the registration period is in the 2018–2019 financial year or a subsequent financial year, and
  - (b) the registration period is not less than 12 months, and
  - (c) the applicant is entitled to the exemption or reduction for that financial year as provided by this clause.
- (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.
- (3) An applicant is entitled to an exemption from, or a 50% reduction of, motor vehicle tax payable in a financial year in respect of the registration of a light motor vehicle if—
- (a) the vehicle is used or proposed to be used—
    - (i) solely or principally by the applicant, and
    - (ii) substantially for social or domestic purposes or for pleasure, and
  - (b) the applicant has paid at least the minimum expenditure amount in tolls for the

previous financial year calculated as provided by a minimum expenditure calculation order.

**Note—**

A light motor vehicle that is used or proposed to be used substantially for purposes other than those referred to in paragraph (a) (ii) (for example, business purposes) will not be covered by this subclause.

(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).

- (4) An applicant cannot rely on the same minimum expenditure amount in respect of the registration of more than one registrable light motor vehicle.
- (5) The Authority may provide to an applicant an exemption or reduction by way of a refund of motor vehicle tax that has already been paid if—
  - (a) the applicant is entitled to the exemption from, or reduction of tax as provided by this clause, and
  - (b) the Authority is satisfied that there was a sufficient reason why an application for the exemption or reduction was not made at the time of payment.
- (6) The Authority may require an applicant to provide the Authority with any information specified by the Authority for the purpose of assisting it to determine the applicant's entitlement to an exemption or reduction.

**Note—**

Clause 78 of the [Roads Regulation 2018](#) also enables the Authority (and its delegates such as Service NSW) to require toll service providers to provide information to assist the Authority to determine an applicant's entitlement to an exemption or reduction under this clause. It also authorises toll service providers to

disclose any required information.

- (7) Without limiting subclause (6), the Authority may require an applicant to provide evidence of the relevant payment of tolls in the previous financial year concerned.
- (8) Any words or expressions used in this clause that are defined for the purposes of clause 127A of the *Road Transport (Vehicle Registration) Regulation 2017* have the same meanings as in clause 127A, unless otherwise defined in this clause.
- (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.

## **6 Reduction in tax for caravans used substantially for private purposes**

- (1) A reduced amount of motor vehicle tax is payable in respect of the registration or renewal of registration of a caravan, as provided for by this clause, if—
  - (a) registration or renewal of registration of the caravan is effected for a period commencing on or after 1 November 2018, and
  - (b) the caravan is used substantially for private purposes, and
  - (c) the caravan is identified by the vehicle shape code “CVT” on the NSW registrable vehicles register kept under the *Road Transport Act 2013*.
- (2) The amount of motor vehicle tax payable in respect of the caravan is to be reduced by 40% of the amount that would, but for this clause, be payable in respect of the caravan.
- (3) If the amount of motor vehicle tax calculated after a reduction under this clause comprises, in addition to a number of dollars, a number of cents, that number of cents—
  - (a) if it is less than 50 cents—is to be disregarded, and
  - (b) if it is 50 cents or more than 50 cents—is to be taken to be another dollar.
- (4) To avoid doubt—
  - (a) for the purposes of section 5 (2) and (3) of the Act, the relevant motor vehicle tax in respect of a caravan to which this clause applies is the motor vehicle tax payable after any reduction required by this clause is made, and
  - (b) in clause 4, the tax imposed in respect of a caravan to which this clause applies is the tax imposed after any reduction required by this clause is made.
- (5) This clause does not apply to a renewal of registration if, under the *Road Transport*

*Act 2013*, the expiry date of the renewed period of registration is calculated as if renewal had commenced before 1 November 2018.

**Note—**

See clause 36 of the *Road Transport (Vehicle Registration) Regulation 2017*. For example, if registration of a caravan that was due for renewal in October 2018 is not renewed until after 1 November 2018, the reduced tax rate does not apply to that renewal.

(6) In this clause—

**caravan** means a trailer (within the meaning of the *Road Transport Act 2013*), including a camper trailer, that is permanently fitted for human habitation in connection with a journey.

## **7 Motor vehicle tax**

For the purposes of the Act, section 4, the amounts of motor vehicle tax specified in Schedule 1 are prescribed.

## **8 Determination of weight** (cf Act No 119, 1980, s 8; Act No 34, 1949, s 8A)

(1) For the purposes of Schedule 1—

- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed to it) unladen and ready for attachment to another motor vehicle, and
- (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as are in or on it, but otherwise unladen, and
- (c) the weight of a motor vehicle (including any trailer drawn by it) that exceeds 5 000 kilograms shall, if it is used solely for mining purposes within the Western Division of the State, be taken to be 5 000 kilograms.

- (2) For the purposes of this section, the weight of a motor vehicle shall be rounded off to the nearest multiple of 10 when the weight is expressed in kilograms.
- (3) Transport for NSW may, by order, direct that the weight of a vehicle of a specified make and description is, for the purposes of this Act, the weight specified in the order.
- (4) The weight to be specified is the weight which Transport for NSW has determined is the average weight of vehicles of the make and description concerned.
- (5) Such a direction has effect for the purposes of determining the tax payable under this Act in respect of a vehicle of the make and description concerned, despite anything to the contrary in this section.

## Schedule 1 Motor vehicle tax

clause 7

### 1 Amount of tax for 2023

If registration or renewal of registration of a motor vehicle is effected for 1 year commencing on a date during the calendar year 2023, the amount of motor vehicle tax applicable to the vehicle is the amount specified for the vehicle in the table to this Schedule.

### 2 Tractors—special arrangements

Despite any other provision in this Schedule, the maximum amount of tax payable for a tractor is as follows—

- (a) if the tractor is both a primary producer's vehicle and a lower taxed motor vehicle—\$700,
- (b) if the tractor is a primary producer's vehicle but is not a lower taxed motor vehicle—\$722,
- (c) if the tractor is not a primary producer's vehicle but is a lower taxed motor vehicle—\$1,273,
- (d) if the tractor is neither a primary producer's vehicle nor lower taxed motor vehicle—\$1,311.

### 3 Additional tax—motor vehicle over 3,560kg

- (1) This clause applies to a motor vehicle—
  - (a) weighing more than 3,560kg, and
  - (b) not used substantially for private purposes.
- (2) The tax payable for a motor vehicle to which this clause applies is increased by—
  - (a) if the vehicle is a bus—\$176, or
  - (b) if the vehicle is not a bus—\$293.

### 4 Tax to increase by CPI for years after 2023

- (1) If registration or renewal of registration of a motor vehicle of a class described in the table to this Schedule is effected for 1 year commencing on a date (the **registration date**) after the calendar year 2023, the amount of motor vehicle tax applicable to the vehicle on registration or renewal of registration is—
  - (a) if the registration date occurs in the calendar year 2024—the amount of the tax specified in Schedule 1 for a motor vehicle of that class, adjusted by the



prescribed proportion, or

(b) if the registration date occurs in a subsequent calendar year—the amount of the tax for which a motor vehicle of that class was liable during the previous year, adjusted by the prescribed proportion.

(2) The **prescribed proportion** is calculated by subtracting the CPI number for the first previous financial year from the CPI number for the second previous financial year, and expressing the difference obtained as a percentage of the CPI number for the first previous financial year, rounded down to 2 decimal places.

(3) In this clause—

**CPI number** means the Consumer Price Index (All Groups Index) for Sydney issued by the Australian Bureau of Statistics.

**first previous financial year** means the financial year immediately preceding the second previous financial year.

**second previous financial year** means the financial year immediately preceding the financial year that ends on 30 June of the calendar year that includes the registration date.

**Table—Motor vehicle tax for 2023**

Vehicle type	Vehicle characteristics	Vehicle weight		Tax
		Exceeding kg	Not exceeding kg	\$
Motor cycle	—	N/A	N/A	70
Motor vehicle not exceeding 2,500kg weight	Not a lower taxed motor vehicle and used substantially for private purposes	0	975	233
		975	1,150	271
		1,150	1,500	330
		1,500	2,500	505
Motor vehicle not exceeding 2,500kg weight	Not a lower taxed motor vehicle and not used substantially for private purposes	0	975	379
		975	1,150	431
		1,150	1,500	522
		1,500	2,500	786
Motor vehicle not exceeding 2,500kg weight	Lower taxed motor vehicle used substantially for private purposes	0	975	233
		975	1,150	264
		1,150	1,500	305
		1,500	2,500	465

		0	975	379
Motor vehicle not exceeding 2,500kg weight	Lower taxed motor vehicle not used substantially for private purposes	975	1,150	424
		1,150	1,500	497
		1,500	2,500	746
		2,500	2,790	1,221
		2,790	3,050	1,388
Motor vehicle exceeding 2,500kg weight	Not used substantially for private purposes and not a bus, a motor lorry or self-propelled plant	3,050	3,300	1,521
		3,300	3,560	1,655
		3,560	3,810	1,776
		3,810	4,060	1,910
		4,060	4,320	2,038
		4,320	4,500	2,169
		2,500	2,790	733
		2,790	3,050	833
Motor vehicle exceeding 2,500kg weight	Used substantially for private purposes, or a bus	3,050	3,300	913
		3,300	3,560	993
		3,560	3,810	1,066
		3,810	4,060	1,146
		4,060	4,320	1,223
Motor lorry	—	4,320	4,500	1,301
		2,500	4,500	746
		2,500	2,790	1,273
		2,790	3,050	1,447
Light self-propelled plant	—	3,050	3,300	1,585
		3,300	3,560	1,724
		3,560	3,810	1,851
		3,810	4,060	1,992
		4,060	4,320	2,124
		4,320	4,500	2,259

		0	975	208		
		975	1,150	237		
Primary producer's vehicle that is a tractor or a motor lorry, other than a station wagon	Not a lower taxed motor vehicle	1,150	1,500	287		
		1,500	2,500	432		
		2,500	2,790	672		
		2,790	3,050	763		
		3,050	4,500	786		
		0	975	208		
Primary producer's vehicle that is a tractor, a trailer or a motor lorry, other than a station wagon	Lower taxed motor vehicle	975	1,150	233		
		1,150	1,500	273		
		1,500	2,500	410		
		2,500	2,790	672		
Primary producer's vehicle that is a trailer	Exceeding 2,500kg in weight	2,790	3,050	763		
		3,050	4,500	786		
		0	975	233		
		975	1,150	271		
		1,150	1,500	330		
		1,500	2,500	505		
		2,500	2,790	733		
Primary producer's vehicle that is a motor car or a station wagon	Not a lower taxed motor vehicle	2,790	3,050	833		
		3,050	3,300	913		
		3,300	3,560	993		
		3,560	3,810	1,066		
		3,810	4,060	1,146		
		4,060	4,320	1,223		
		4,320	4,500	1,301		
		0	975	233		
		Primary producer's vehicle that is a motor car or a station wagon	Lower taxed motor vehicle	975	1,150	264
				1,150	1,500	305
1,500	2,500			465		