

Motor Vehicles Taxation Regulation 1998

[1998-333]



New South Wales

Status Information

Currency of version

Repealed version for 26 June 1998 to 31 August 2003 (accessed 17 August 2024 at 15:18)

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—

- **Repeal**

The Regulation was repealed by the [Subordinate Legislation Act 1989 No 146](#), sec 10 (2) with effect from 1.9.2003.

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 2003

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New South Wales

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Motor Vehicles Taxation Act 1988*.

CARL SCULLY, M.P. Minister for Roads

Part 1 Preliminary

1 Name of Regulation

This Regulation is the *Motor Vehicles Taxation Regulation 1998*.

2 Commencement

This Regulation commences on 29 June 1998.

3 Definitions

In this Regulation:

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

Part 2 Refunds

4 Calculation of refund of taxes on cancellation 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 formula:

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

where:

fee means any unpaid fees payable under the *Road Transport (Vehicle Registration) Act 1997* or the *Road Transport (Vehicle Registration) Regulation 1998* (including any unpaid fee for the cancellation of the registration).

number of days means the number of unexpired days of the registration period of the vehicle concerned, from 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 which is not a whole number of dollars, the amount of refund is to be adjusted downwards to the next whole number of dollars.