



New South Wales

Motor Vehicles Taxation Amendment (Refunds) Regulation 2008

under the

Motor Vehicles Taxation Act 1988

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

Explanatory note

The object of this Regulation is to amend the *Motor Vehicles Taxation Regulation 2003* to recognise that the amount of taxes paid under the *Motor Vehicles Taxation Act 1988* that may be refunded on surrender of registration may be calculated on the basis of the number of whole days of registration that are unexpired when a vehicle was stolen or involved in an incident that caused it to be damaged.

This Regulation is made under the *Motor Vehicles Taxation Act 1988*, including sections 13 (b) and 23 (the general regulation-making power).

2008 No 90

Clause 1 Motor Vehicles Taxation Amendment (Refunds) Regulation 2008

Motor Vehicles Taxation Amendment (Refunds) Regulation 2008

under the

Motor Vehicles Taxation Act 1988

1 Name of Regulation

This Regulation is the *Motor Vehicles Taxation Amendment (Refunds) Regulation 2008*.

2 Amendment of Motor Vehicles Taxation Regulation 2003

The *Motor Vehicles Taxation Regulation 2003* is amended as set out in Schedule 1.

Schedule 1 Amendment

(Clause 2)

Clause 5 Calculation of refund of taxes on surrender of registration

Omit the definition of *number of days* from clause 5 (2).

Insert instead:

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.