

# ROAD USER CHARGES AMENDMENT BILL

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## EXPLANATORY NOTE

This Bill amends the Road User Charges Act 1977 and associated Acts.

*Clause 1* relates to the Short Title and the commencement, which is to be—

- (a) In respect of clauses 1, 3, and 4, the day on which this Bill receives the Governor-General's assent:
- (b) In respect of the remainder of the Bill, 1 April 1982 or such earlier date as may be appointed by the Governor-General.

## PART I

### AMENDMENTS TO PRINCIPAL ACT

*Clause 2: Subclause (1)* amends the definition of the term "petrol" in the interpretation section to include compressed natural gas. The effect of this is to exclude from the operation of the principal Act vehicles which are powered by compressed natural gas and which have a gross laden weight of 3.5 tonnes or less.

*Subclause (2)* makes a technical drafting amendment to the definition of the expression "gross laden weight".

*Clause 3* confirms the Road User Charges (Rates) Order 1981, as required by section 20 of the principal Act.

*Clause 4* transfers to the principal Act the road user charges set out in the Road User Charges (Rates) Order 1981, and revokes that order.

## PART II

### AMENDMENTS TO OTHER ENACTMENTS

*Clause 5* imposes sales tax on natural gas at the rate of \$1.74 per gigajoule. It is intended to exempt all natural gas (other than that used for compressed natural gas) from sales tax by Order in Council.

*Clause 6* provides that all money received from sales tax on compressed natural gas is to be paid to the National Roads Fund.

*Clause 7* amends the provisions relating to the refund of motor spirits duty.

*Subclause (1)* amends the definition of the term "licensed vehicle" so that it applies to a motor vehicle for which a current licence under the principal Act is required.

*Subclause (2)* revokes subsection (6), which provides an alternative lower basis for calculating the number of litres of motor spirits used during any particular period.

*Clause 8* provides that an Order in Council may be made under the new section 188B (*see clause 9*) varying the amounts of the refund of sales tax on compressed natural gas. Every such order is subject to confirmation by an Act of the General Assembly.

*Clause 9* provides that where sales tax is paid on compressed natural gas used as—

- (a) Fuel in an exempted vehicle (as defined):
  - (b) Fuel in a licensed vehicle (as defined):
  - (c) For commercial purposes other than as fuel in any motor vehicle—
- a refund of the sales tax may be obtained in the same way as a refund of motor spirits duty.
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(3) Sections 1, 3, and 4 of this Act shall come into force on the day on which this Act receives the Governor-General's assent.

## PART I

### AMENDMENTS TO PRINCIPAL ACT

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**2. Interpretation**—(1) Section 2 (1) of the principal Act is hereby amended by repealing the definition of the expression “petrol” (as substituted by section 4 (2) of the Road User Charges Amendment Act 1979), and substituting the following definition: 10

“ ‘Petrol’ means—

(a) Petrol or any other motor spirits on which motor spirits duty is imposed; and

(b) Compressed natural gas, being natural gas on which sales tax is imposed,— 15

but does not include diesel, liquefied petroleum gas, or electricity.”

(2) Section 2 (1) of the principal Act is hereby further amended by omitting from the proviso to the definition of the expression “gross laden weight” the words “no such weight 20 has been specified as aforesaid”, and substituting the words “no evidence of any such weight has been adduced”.

(3) The Road User Charges Amendment Act 1979 is hereby consequentially amended by repealing section 4 (2).

**3. Confirmation of increases in road user charges**—As 25 required by section 20 of the principal Act, the Road User Charges (Rates) Order 1981 is hereby confirmed.

**4. Road user charges rates**—(1) The principal Act is hereby amended by repealing the Third Schedule (as substituted by section 4 (1) of the Road User Charges Amendment 30 Act 1980), and substituting the new Third Schedule set out in the First Schedule to this Act.

(2) Section 21 of the principal Act shall not apply in respect of the substitution by subsection (1) of this section of a new Third Schedule to the principal Act. 35

(3) Section 4 (1) of the Road User Charges Amendment Act 1980 and the Schedule thereto are hereby consequentially repealed.

(4) The Road User Charges (Rates) Order 1981 is hereby 45 revoked.

PART II

AMENDMENTS TO OTHER ACTS

5. **Sales tax on natural gas**—(1) Section 2 (1) of the Sales Tax Act 1974 is hereby amended by inserting, after the  
5 definition of the expression “motorcar” (as inserted by section 2 of the Sales Tax Amendment Act 1974), the following definition:

10 “‘Natural gas’ means any naturally occurring hydrocarbon in a gaseous state or any mixture of any such hydrocarbons, together with any naturally associated  
non-hydrocarbons; whether or not any such substance has been subjected to any treatment or process for purification, separation of the constituents, liquefaction, or other purpose; but does not include  
15 butane, butylene, isobutane, propane, or propylene, or a mixture consisting wholly or principally of any 2 or more such substances, whether or not the mixture contains any other hydrocarbon:”.

(2) The First Schedule to the Sales Tax Act 1974 (as  
20 substituted by section 7 (1) of the Customs Acts Amendment Act 1980) is hereby amended by adding the new Part O set out in the Second Schedule hereto.

6. **Sales tax on compressed natural gas**—(1) The Transport Act 1962 is hereby amended by inserting, after section 187,  
25 the following section:

“187A. (1) In this Part of the Act, unless the context otherwise requires, the expression ‘sales tax’ means the money received under the Sales Tax Act 1974 as sales tax.

30 “(2) Subject to section 22 (4) of the National Roads Act 1953, all money received as sales tax on natural gas supplied to a compressed natural gas fuelling facility, after deducting any refunds or drawbacks of sales tax made under the Sales Tax Act 1974, shall be paid into the Public Account and credited to the National Roads Fund.”

35 (2) Section 22 (2) (b) of the National Roads Act 1953 (as substituted by section 34 (1) of the principal Act) is hereby amended by inserting, after the words “motor spirits duty”, the words “or sales tax”.

7. **Refund of motor spirits duty**—(1) Section 188 (1) of  
40 the Transport Act 1962 (as amended by section 27 (1) of the principal Act) is hereby further amended by repealing the definition of the expression “licensed vehicle”, and substituting the following definition:

“‘Licensed vehicle’ means a motor vehicle which is required to be licensed under the Road User Charges Act 1977 and to which a licence within the meaning of that Act relates at all times during any period in respect of which a refund is applied for under this Part of this Act.” 5

(2) Section 188 of the Transport Act 1962 (as so substituted) is hereby further amended—

(a) By omitting from subsection (5) (as substituted by section 3 (1) of the Transport Amendment Act 1978) the words “Subject to subsection (6) of this section”:

(b) By repealing subsection (6).

(3) Section 188 (7) of the principal Act is hereby amended— 15

(a) By inserting, after the words “documentary evidence”, the words “and such other information”:

(b) By omitting the word “Deputy” in both places where it occurs.

**8. Amount of motor spirits duty credited to Consolidated Account and refunds of such duty may be altered by Order in Council**—Section 188A (1) of the Transport Act 1962 (as inserted by section 28 of the principal Act) is hereby amended by adding the following paragraph: 20

“(c) Amend section 188B of this Act— 25

“(i) By omitting from, or inserting in, column 2 of the table of refunds of sales tax set out in the section, any amount or amounts of refund per gigajoule of compressed natural gas:

“(ii) By increasing or reducing any or all of the amounts of refund per gigajoule of compressed natural gas specified in column 2 of the said table.” 30

**9. Refund of sales tax**—The Transport Act 1962 is hereby further amended by inserting, after section 188A (as inserted by section 28 of the principal Act), the following section: 35

“188B. (1) In this section the expressions ‘licensed vehicle’ and ‘exempted vehicle’ have the same meaning as in section 188 (1) of this Act.

“(2) This section applies to compressed natural gas (in relation to which sales tax has been paid pursuant to the Sales Tax Act 1974 and in respect of which no exemption from or refund of sales tax has been granted under any other  
5 enactment) which is used for any of the following purposes, otherwise than as fuel for any vehicle used principally in vehicle races or trials or any other sporting events:

“(a) As fuel in an exempted vehicle:

“(b) As fuel in a licensed vehicle:

10 “(c) For commercial purposes otherwise than as fuel in any motor vehicle.

“(3) Persons using any compressed natural gas to which this section applies shall, on application to the Registrar, be entitled to a refund in respect of sales tax to the extent speci-  
15 fied in subsection (5) of this section.

“(4) All refunds under this section shall be paid out of the National Roads Fund without further appropriation than this section.

20 “(5) The refunds authorised by this section shall be paid in respect of compressed natural gas used as described in column 1 of the table following this subsection and to the extent specified in column 2 of that table. The table referred to in this subsection is as follows:

“TABLE OF REFUNDS OF SALES TAX

Use of Compressed Natural Gas Entitling Refund of Sales Tax	Amount of Refund per gigajoule of compressed natural gas
1. Used as fuel in an exempted vehicle	\$1.74
2. Used as fuel in a licensed vehicle	\$1.74
3. Used for commercial purposes other than as fuel in any vehicle	\$1.74

25 “(6) Subsections (7) to (14) of section 188 of this Act shall apply to refunds of sales tax under this section in the same manner, with any necessary modifications, as they apply to refunds of motor spirits duty under the said section 188.”

## SCHEDULES

## FIRST SCHEDULE

## Section 4 (1)

## NEW THIRD SCHEDULE SPECIFYING ROAD USER CHARGE RATES

## "THIRD SCHEDULE

## Section 9

## ROAD USER CHARGES

## PART I

## CHARGE RATES FOR DISTANCE LICENCES

Dollars Per 1000 Kilometres/621 Miles of Distance to which Licence Relates

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	1	2	3	4	5	6
1	7.21	7.21	7.21	7.21	7.21	7.21
2	8.04	8.01	8.00	8.00	7.99	7.99
3	9.01	8.92	8.83	8.82	8.82	8.79
4	10.33	10.04	9.76	9.74	9.69	9.68
5	12.25	11.59	10.87	10.82	10.74	10.68
6	15.14	13.75	12.27	12.16	11.96	11.89
7	19.40	16.78	14.06	13.89	13.51	13.35
8	25.52	21.04	16.42	16.10	15.48	15.21
9	34.06	26.90	19.48	19.02	17.95	17.56
10	45.67	34.77	23.48	22.72	21.13	20.53
11	61.09	45.12	28.58	27.48	25.16	24.26
12	81.08	58.46	35.06	33.49	30.20	28.92
13	106.51	75.38	43.14	40.98	36.46	34.70
14	138.39	96.48	53.11	50.22	44.13	41.76
15	177.67	122.44	65.30	61.46	53.46	50.32
16	225.48	153.98	80.01	75.04	64.68	60.62
17	282.99	191.85	97.58	91.26	78.06	72.88
18	351.44	236.91	118.40	110.46	93.86	87.37
19	432.15	289.98	142.87	133.00	112.39	104.32
20	526.56	352.00	171.37	159.26	133.95	124.05
21	636.09	423.91	204.37	189.66	158.91	146.85
22	762.33	506.76	242.31	224.59	187.53	173.04
23	906.91	601.58	285.69	264.50	220.27	202.93
24	1071.50	709.53	335.01	309.88	257.43	236.89
25	1257.92	831.74	390.79	361.20	299.44	275.28
26	1467.98	969.43	453.56	418.98	346.72	318.42
27	1703.67	1123.86	523.94	483.70	399.67	366.78
28	1966.93	1296.36	602.49	555.94	458.76	420.72
29	2259.90	1488.25	689.84	636.28	524.46	480.67
30	2584.69	1700.97	786.61	725.29	597.21	547.06
Incremental rate	552.81	361.90	164.31	151.09	123.41	112.56
40	8112.84	5319.84	2429.97	2236.18	1831.42	1672.93
Incremental rate	1164.79	762.19	345.66	317.73	259.40	236.53
50	19760.79	12941.96	5886.66	5413.50	4425.28	4038.37
Incremental rate	2117.45	1385.39	627.92	577.12	471.04	429.51
60	40935.40	26795.90	12166.08	11184.92	9135.76	8333.46
Incremental rate	3486.53	2280.95	1033.57	949.92	775.22	706.81
70	75800.78	49605.57	22501.96	20684.31	16887.98	15401.60
Incremental rate	5347.72	3498.43	1585.04	1456.72	1188.72	1083.78
80	129278.02	84590.04	38352.48	35251.57	28775.25	26239.57
Incremental rate	7776.71	5087.36	2304.74	2118.13	1728.39	1575.79
90	207045.18	135463.76	61400.06	56433.07	46059.19	41997.48
Incremental rate	10849.23	7097.22	3215.14	2954.78	2411.01	2198.13



THIRD SCHEDULE—*continued*PART I—*continued*

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	7	8	9	10	11	12
1	7.21	7.21	7.21	7.21	0.79	0.75
2	7.99	7.99	7.99	7.99	1.92	1.69
3	8.79	8.76	8.76	8.76	4.34	3.20
4	9.64	9.57	9.57	9.54	9.52	5.94
5	10.60	10.44	10.41	10.34	19.59	10.84
6	11.73	11.37	11.32	11.18	37.30	19.18
7	13.08	12.40	12.32	12.06	65.96	32.36
8	14.72	13.58	13.44	12.99	109.51	52.21
9	16.78	14.95	14.72	14.01	172.48	80.71
10	19.33	16.53	16.21	15.13	260.02	120.14
11	22.51	18.43	17.94	16.34	377.94	173.12
12	26.44	20.66	19.96	17.68	532.52	242.46
13	31.28	23.30	22.34	19.23	730.75	331.23
14	37.17	26.44	25.16	20.96	980.23	442.84
15	44.29	30.16	28.45	22.93	1289.11	580.93
16	52.81	34.51	32.29	25.16	1666.17	749.44
17	62.92	39.61	36.79	27.68	2120.83	952.50
18	74.84	45.54	42.00	30.55	2663.04	1194.58
19	88.78	52.39	48.00	33.80	3303.43	1480.42
20	104.98	60.28	54.91	37.47	4053.18	1815.02
21	123.66	69.34	62.82	41.62	4924.12	2203.64
22	145.10	79.68	71.82	46.29	5928.66	2651.79
23	169.56	91.41	82.02	51.51	7079.84	3165.28
24	197.30	104.66	93.52	57.38	8391.26	3750.21
25	228.67	119.59	106.46	63.88	9877.17	4412.91
26	263.91	136.30	120.93	71.16	11552.40	5159.98
27	303.37	154.98	137.12	79.21	13432.39	5998.34
28	347.37	175.76	155.10	88.14	15533.18	6935.08
29	796.28	198.79	175.03	97.95	17871.45	7977.69
30	450.44	224.25	197.02	108.79	20464.48	9133.82
Incremental rate	91.69	42.83	36.95	17.87	4417.13	1969.13
40	1367.52	652.69	566.65	287.68	64635.78	28825.24
Incremental rate	192.51	89.46	77.07	36.87	9312.98	4151.24
50	3292.74	1547.52	1337.48	656.44	157765.69	70337.64
Incremental rate	349.45	162.07	139.52	66.41	16934.34	7548.09
60	6787.33	3168.43	2732.86	1320.72	327109.15	145818.57
Incremental rate	574.98	266.41	229.29	108.88	27886.87	12429.63
70	12537.21	5832.74	5025.82	2409.63	605978.17	270114.92
Incremental rate	881.58	408.26	351.32	166.61	42776.36	19065.84
80	21353.06	9915.52	8538.94	4075.86	1033742.06	460773.48
Incremental rate	1281.70	593.39	510.56	241.95	62208.41	27726.82
90	34170.24	15849.57	13644.55	6495.50	1655826.19	738041.92
Incremental rate	1787.85	827.57	711.98	337.26	86788.62	38682.21

THIRD SCHEDULE—*continued*PART I—*continued*

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	13	14	15	16	17	18
1	0.75	0.75	0.75	0.75	0.75	0.75
2	1.58	1.56	1.56	1.53	1.53	1.53
3	2.54	2.52	2.46	2.40	2.38	2.37
4	3.86	3.72	3.60	3.42	3.34	3.28
5	5.80	5.44	5.12	4.70	4.54	4.36
6	8.68	7.95	7.28	6.43	6.08	5.72
7	12.93	11.55	10.32	8.74	8.13	7.44
8	19.05	16.70	14.58	11.89	10.84	9.66
9	27.60	23.83	20.44	16.12	14.44	12.55
10	39.24	33.48	28.30	21.74	19.18	16.27
11	54.62	46.20	38.66	29.04	25.28	21.02
12	74.62	62.68	51.99	38.37	33.07	27.02
13	100.09	83.64	68.91	50.14	42.84	34.51
14	131.94	109.83	90.03	64.76	54.96	43.75
15	171.22	142.08	115.99	82.70	69.76	55.00
16	219.03	181.30	147.52	104.43	87.67	68.58
17	276.52	228.46	185.42	130.48	109.15	84.79
18	344.97	284.56	230.44	161.43	134.59	104.00
19	425.70	350.71	283.51	197.82	164.53	126.54
20	520.09	428.00	345.54	240.33	199.44	152.80
21	629.64	517.71	417.45	289.58	239.86	183.19
22	755.88	621.07	500.29	346.26	286.39	218.12
23	900.44	739.38	595.15	411.13	339.60	258.04
24	1065.03	874.09	703.08	484.92	400.12	303.44
25	1251.45	1026.64	825.27	568.44	468.60	354.76
26	1461.52	1198.52	962.96	662.48	545.68	412.51
27	1697.20	1391.34	1117.39	767.95	632.12	477.24
28	1960.46	1606.72	1289.89	885.72	728.64	549.48
29	2253.43	1846.38	1481.78	1016.72	835.95	629.82
30	2578.22	2112.06	1694.52	1161.91	954.90	718.82
Incremental rate	552.82	452.08	361.88	246.80	202.08	151.09
40	8106.37	6633.02	5313.38	3630.07	2975.80	2229.73
Incremental rate	1164.79	952.42	762.19	519.57	425.28	317.72
50	19754.35	16157.24	12935.49	8825.85	7228.52	5407.03
Incremental rate	2117.45	1731.26	1385.39	944.16	772.69	577.13
60	40928.95	33470.04	26786.32	18267.70	14955.50	11178.46
Incremental rate	3486.53	2850.57	2280.98	1554.36	1271.96	949.94
70	75794.35	61975.77	49599.14	33811.50	27675.21	20677.84
Incremental rate	5347.71	4372.18	3498.43	2383.90	1950.71	1456.72
80	129271.56	105697.62	84583.59	57650.62	47182.39	35245.10
Incremental rate	7776.70	6358.02	5087.37	3466.52	2836.53	2118.14
90	207038.71	169277.83	135457.29	92315.85	75547.76	56426.61
Incremental rate	10849.23	8869.94	7097.23	4835.94	3957.05	2954.77

THIRD SCHEDULE—continued

PART I—continued

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	19	20	21	22	23	24
1	0.75	0.75	0.75	0.75	0.75	0.75
2	1.53	1.53	1.52	1.52	1.52	1.52
3	2.35	2.35	2.34	2.31	2.31	2.30
4	3.25	3.24	3.18	3.16	3.14	3.09
5	4.27	4.24	4.12	4.08	4.03	3.91
6	5.54	5.44	5.23	5.12	5.01	4.77
7	7.09	6.93	6.55	6.33	6.14	5.68
8	9.04	8.79	8.16	7.78	7.44	6.69
9	11.59	11.17	10.15	9.52	9.00	7.80
10	14.80	14.14	12.62	11.68	10.84	9.03
11	18.88	17.94	15.67	14.29	13.10	10.44
12	24.00	22.65	19.46	17.50	15.81	12.03
13	30.36	28.52	24.12	21.40	19.05	13.86
14	38.16	35.66	29.74	26.11	22.96	15.96
15	47.64	44.36	36.55	31.76	27.61	18.40
16	59.05	54.80	44.68	38.49	33.13	21.20
17	72.64	67.22	54.36	46.45	39.61	24.42
18	88.71	81.91	65.71	55.80	47.19	28.10
19	107.58	99.12	79.00	66.70	56.02	32.32
20	129.52	119.12	94.46	79.34	66.21	37.11
21	154.88	142.27	112.26	93.90	77.95	42.57
22	184.00	168.84	132.67	110.55	91.36	48.75
23	217.32	199.17	155.98	129.56	106.63	55.74
24	255.12	233.60	182.42	151.09	123.91	63.55
25	297.87	272.55	212.26	175.40	143.37	72.32
26	345.98	316.34	245.84	202.70	165.24	82.11
27	399.86	365.42	283.41	233.23	189.67	93.00
28	460.00	420.16	325.30	267.27	216.88	105.09
29	526.84	480.99	371.84	305.08	247.08	118.46
30	600.88	548.38	423.39	346.92	280.51	133.20
Incremental rate	125.61	114.27	87.25	70.72	56.37	24.55
40	1857.00	1691.04	1295.97	1054.29	844.42	378.81
Incremental rate	264.00	240.08	183.13	148.29	118.05	50.93
50	4497.04	4091.86	3127.40	2537.31	2024.92	888.21
Incremental rate	479.45	435.94	332.39	269.04	214.02	91.99
60	9291.48	8451.33	6451.42	5227.77	4165.30	1808.22
Incremental rate	789.03	717.41	546.88	442.56	351.98	150.99
70	17181.96	15625.53	11920.40	9653.43	7685.13	3318.30
Incremental rate	1209.93	1100.07	838.48	678.46	539.50	231.22
80	29281.33	26626.14	20305.38	16438.05	13080.16	5630.56
Incremental rate	1759.23	1599.42	1219.04	986.32	784.23	335.91
90	46873.72	42620.56	32495.94	26301.26	20922.57	8989.72
Incremental rate	2454.06	2231.14	1700.42	1375.72	1093.80	468.34

THIRD SCHEDULE—*continued*

## PART II

## CHARGE RATES FOR SUPPLEMENTARY LICENCES

Dollars Per 50 Kilometres/31 Miles of Distance to which Licence Relates

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	1	2	3	4	5	6
1	0.36	0.36	0.36	0.36	0.36	0.36
2	0.39	0.39	0.39	0.39	0.39	0.39
3	0.45	0.44	0.43	0.43	0.43	0.43
4	0.54	0.51	0.49	0.48	0.48	0.48
5	0.68	0.62	0.55	0.55	0.55	0.54
6	0.91	0.79	0.66	0.64	0.62	0.62
7	1.27	1.03	0.79	0.76	0.73	0.72
8	1.80	1.39	0.97	0.93	0.87	0.86
9	2.54	1.88	1.22	1.17	1.08	1.04
10	3.56	2.56	1.54	1.47	1.33	1.27
11	4.93	3.49	1.98	1.88	1.66	1.58
12	6.72	4.66	2.53	2.38	2.10	1.98
13	9.00	6.16	3.24	3.04	2.64	2.47
14	11.86	8.06	4.11	3.85	3.30	3.08
15	15.40	10.38	5.19	4.84	4.11	3.82
16	19.72	13.22	6.49	6.04	5.11	4.74
17	24.92	16.63	8.06	7.48	6.28	5.82
18	31.11	20.70	9.92	9.20	7.69	7.10
19	38.41	25.48	12.12	11.22	9.34	8.61
20	46.96	31.10	14.67	13.57	11.28	10.38
21	56.89	37.60	17.65	16.30	13.51	12.42
22	68.34	45.10	21.06	19.45	16.09	14.77
23	81.44	53.68	24.98	23.05	19.03	17.46
24	96.38	63.48	29.42	27.14	22.36	20.50
25	113.30	74.55	34.46	31.77	26.17	23.96
26	132.37	87.03	40.14	36.99	30.43	27.86
27	153.75	101.05	46.51	42.85	35.20	32.22
28	177.66	116.68	53.61	49.39	40.54	37.09
29	204.26	134.11	61.52	56.66	46.48	42.51
30	233.76	153.42	70.29	64.72	53.07	48.51
Incremental rate	50.22	32.85	14.91	13.70	11.19	10.20
40	735.99	482.08	219.38	201.75	164.96	150.55
Incremental rate	105.87	69.27	31.39	28.86	23.54	21.47
50	1794.58	1174.69	533.30	490.29	400.45	365.28
Incremental rate	192.47	125.91	57.06	52.43	42.79	39.01
60	3719.24	2433.82	1103.84	1014.64	828.36	755.42
Incremental rate	316.92	2.0733	93.94	86.32	70.44	64.22
70	6888.50	4507.12	2043.15	1877.91	1532.79	1397.66
Incremental rate	486.13	318.00	144.06	132.40	108.03	98.50
80	11749.76	7687.22	3483.80	3201.90	2613.14	2382.62
Incremental rate	706.93	462.46	209.48	192.51	157.09	143.22
90	18819.19	12311.78	5578.71	5127.18	4184.10	3814.84
Incremental rate	986.25	645.17	292.25	268.58	219.14	199.80

THIRD SCHEDULE—*continued*PART II—*continued*

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	7	8	9	10	11	12
1	0.36	0.36	0.36	0.36	0.03	0.03
2	0.39	0.39	0.39	0.39	0.10	0.08
3	0.43	0.43	0.43	0.43	0.28	0.19
4	0.48	0.46	0.46	0.46	0.73	0.40
5	0.54	0.51	0.51	0.51	1.62	0.82
6	0.61	0.57	0.57	0.55	3.20	1.54
7	0.69	0.63	0.62	0.61	5.77	2.71
8	0.81	0.70	0.69	0.66	9.69	4.47
9	0.97	0.80	0.79	0.72	15.38	7.04
10	1.16	0.91	0.88	0.79	23.31	10.59
11	1.42	1.05	1.00	0.86	34.00	15.38
12	1.76	1.22	1.16	0.96	48.02	21.64
13	2.16	1.42	1.34	1.06	66.02	29.70
14	2.66	1.68	1.57	1.20	88.66	39.81
15	3.28	1.98	1.84	1.34	116.71	52.33
16	4.03	2.34	2.16	1.51	150.96	67.62
17	4.90	2.77	2.53	1.70	192.25	86.04
18	5.96	3.26	2.98	1.94	241.52	108.02
19	7.20	3.85	3.49	2.20	299.70	133.98
20	8.64	4.52	4.09	2.50	367.82	164.36
21	10.30	5.30	4.77	2.85	446.97	199.65
22	12.22	6.20	5.56	3.24	538.27	240.37
23	14.41	7.22	6.45	3.68	642.88	287.02
24	16.90	8.37	7.47	4.18	762.08	340.16
25	19.72	9.68	8.61	4.75	897.12	400.38
26	22.90	11.14	9.90	5.37	1049.38	468.26
27	26.46	12.79	11.34	6.08	1220.26	544.45
28	30.43	14.62	12.94	6.85	1411.21	629.56
29	34.84	16.65	14.72	7.71	1623.75	724.32
30	39.73	18.90	16.70	8.67	1859.46	829.40
Incremental rate	8.30	3.80	3.32	1.59	401.52	178.97
40	122.79	56.96	49.98	24.62	5874.70	2619.21
Incremental rate	17.46	7.98	6.97	3.32	846.60	377.35
50	297.50	136.77	119.74	57.82	14340.74	6392.74
Incremental rate	31.73	14.47	12.65	6.02	1539.44	686.16
60	614.86	281.60	246.28	117.90	29735.29	13254.33
Incremental rate	52.24	23.82	20.81	9.86	2535.14	1129.93
70	1137.27	519.85	454.41	216.58	55086.72	24553.68
Incremental rate	80.10	36.53	31.91	15.11	3888.73	1733.23
80	1938.39	885.10	773.48	367.74	94175.96	41886.00
Incremental rate	116.49	53.10	46.38	21.96	5655.28	2520.58
90	3103.28	1416.12	1237.30	587.40	150335.94	67091.86
Incremental rate	162.49	74.06	64.70	30.62	7889.82	3516.53

THIRD SCHEDULE—*continued*PART II—*continued*

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	13	14	15	16	17	18
1	0.02	0.02	0.02	0.02	0.02	0.02
2	0.07	0.07	0.07	0.07	0.07	0.07
3	0.13	0.13	0.12	0.12	0.10	0.10
4	0.21	0.20	0.19	0.18	0.18	0.15
5	0.36	0.32	0.30	0.26	0.25	0.22
6	0.58	0.52	0.46	0.39	0.36	0.32
7	0.94	0.82	0.70	0.57	0.50	0.44
8	1.47	1.26	1.05	0.82	0.72	0.62
9	2.22	1.87	1.56	1.17	1.02	0.84
10	3.24	2.72	2.25	1.65	1.42	1.15
11	4.60	3.85	3.16	2.29	1.94	1.56
12	6.40	5.31	4.34	3.09	2.61	2.07
13	8.68	7.18	5.84	4.14	3.48	2.72
14	11.54	9.54	7.74	5.44	4.54	3.52
15	15.08	12.43	10.06	7.04	5.86	4.51
16	19.40	15.97	12.90	8.98	7.45	5.72
17	24.60	20.23	16.30	11.31	9.38	7.16
18	30.78	25.29	20.37	14.10	11.66	8.88
19	38.08	31.28	25.16	17.37	14.35	10.89
20	46.64	38.28	30.78	21.21	17.49	13.24
21	56.56	46.40	37.28	25.66	21.14	15.98
22	68.01	55.76	44.78	30.78	25.33	19.12
23	81.13	66.49	53.36	36.64	30.14	22.72
24	96.06	78.69	63.14	43.32	35.61	26.82
25	112.98	92.53	74.23	50.88	41.80	31.46
26	132.03	108.13	86.72	59.40	48.78	36.68
27	153.43	125.62	100.72	68.95	56.60	42.52
28	177.33	145.17	116.36	79.63	65.35	49.06
29	203.94	166.93	133.78	91.51	75.07	56.34
30	233.43	191.05	153.08	104.67	85.86	64.39
Incremental rate	50.22	41.06	32.87	22.41	18.33	13.70
40	735.67	601.74	481.76	328.74	269.26	201.43
Incremental rate	105.86	86.54	69.26	47.19	38.63	28.83
50	1794.27	1467.25	1174.36	800.77	655.56	489.96
Incremental rate	192.46	157.35	125.92	85.80	70.21	52.42
60	3718.92	3040.82	2433.50	1658.80	1357.69	1014.32
Incremental rate	316.92	259.12	207.32	141.27	115.59	86.32
70	6888.18	5631.94	4506.80	3071.56	2513.72	1877.59
Incremental rate	486.10	397.44	318.01	216.69	177.31	132.39
80	11749.42	9606.34	7686.90	5238.44	4286.78	3201.57
Incremental rate	706.95	577.97	462.44	315.11	257.83	192.52
90	18818.85	15386.05	12311.46	8389.51	6865.14	5126.85
Incremental rate	986.27	806.31	645.16	439.59	359.70	268.59

THIRD SCHEDULE—*continued*PART II—*continued*

Maximum Gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle					
	19	20	21	22	23	24
1	0.02	0.02	0.02	0.02	0.02	0.02
2	0.07	0.07	0.07	0.07	0.07	0.07
3	0.10	0.10	0.10	0.10	0.10	0.10
4	0.15	0.15	0.15	0.15	0.15	0.14
5	0.22	0.21	0.20	0.20	0.19	0.19
6	0.30	0.30	0.27	0.26	0.26	0.24
7	0.40	0.39	0.37	0.34	0.32	0.28
8	0.56	0.54	0.48	0.44	0.40	0.34
9	0.75	0.72	0.62	0.57	0.52	0.40
10	1.02	0.97	0.82	0.74	0.66	0.50
11	1.36	1.27	1.06	0.94	0.84	0.58
12	1.80	1.66	1.38	1.21	1.05	0.70
13	2.34	2.17	1.77	1.52	1.30	0.84
14	3.02	2.78	2.25	1.92	1.64	1.00
15	3.85	3.55	2.84	2.41	2.02	1.18
16	4.86	4.46	3.55	2.98	2.49	1.41
17	6.06	5.58	4.39	3.68	3.06	1.66
18	7.48	6.87	5.40	4.50	3.72	1.98
19	9.18	8.40	6.57	5.46	4.47	2.34
20	11.13	10.20	7.95	6.57	5.37	2.73
21	13.40	12.27	9.54	7.87	6.42	3.20
22	16.03	14.65	11.36	9.34	7.60	3.73
23	19.02	17.37	13.45	11.05	8.96	4.33
24	22.42	20.48	15.81	12.97	10.50	5.01
25	26.28	23.98	18.50	15.15	12.24	5.77
26	30.63	27.93	21.52	17.60	14.19	6.63
27	35.49	32.36	24.91	20.35	16.38	7.59
28	40.93	37.30	28.69	23.40	18.82	8.66
29	46.98	42.81	32.88	26.80	21.54	9.85
30	53.67	48.90	37.54	30.58	24.55	11.16
Incremental rate	11.38	10.35	7.89	6.40	5.09	2.19
40	167.54	152.46	116.55	94.57	75.49	33.16
Incremental rate	23.96	21.79	16.61	13.45	10.69	4.60
50	407.23	370.40	282.72	229.08	182.49	79.16
Incremental rate	43.56	39.60	30.19	24.42	19.43	8.33
60	842.77	766.41	584.60	473.36	376.77	162.48
Incremental rate	71.70	65.19	49.68	40.19	31.96	13.69
70	1559.78	1418.29	1081.45	875.37	696.43	299.44
Incremental rate	109.97	99.97	76.20	61.65	49.02	20.99
80	2659.41	2418.03	1843.41	1491.84	1186.58	509.34
Incremental rate	159.90	145.36	110.79	89.62	71.26	30.51
90	4258.40	3871.76	2951.32	2388.18	1899.21	814.40
Incremental rate	223.07	202.79	154.55	125.04	99.40	42.54

THIRD SCHEDULE—*continued*

## PART III

## CHARGE RATES FOR TIME LICENCES

Dollars Per Annum

Maximum gross Weight (in Tonnes) to be Specified in Licence	Licence Category of Motor Vehicle		
	A	B	C
1	15.84	15.84	15.84
2	15.84	15.84	20.16
3	15.84	15.84	24.48
4	15.84	21.60	31.68
5	15.84	24.48	37.44
6	15.84	30.24	44.64
7	18.72	36.00	54.72
8	21.60	44.64	64.80
9	24.48	53.28	79.20
10	30.24	63.36	93.60
11	37.44	73.44	110.88
12	41.76	87.84	131.04
13	48.96	99.36	151.20
14	56.16	115.20	171.36
15	64.80	131.04	195.84
16	73.44	148.32	221.76
17	82.08	165.60	249.12
18	92.16	184.32	277.92
19	100.80	203.04	305.28
20	110.88	223.20	334.08
21	122.40	243.36	365.76
22	131.04	263.52	394.56
23	141.12	283.68	426.24
24	151.20	303.84	456.48
25	161.28	324.00	486.72
26	171.36	344.16	516.96
27	182.88	365.76	548.64
28	192.96	384.48	577.44
29	203.04	404.64	609.12
30	213.12	426.24	640.80
Incremental rate	10.08	20.16	30.24



THIRD SCHEDULE—*continued*

PART IV

MISCELLANEOUS PROVISIONS

**1. Definition of “incremental rate”**—In this Schedule, the term “incremental rate” means the incremental rate per tonne for maximum gross weights between the immediately preceding maximum gross weight and the immediately following maximum gross weight (if any).

**2. Provisions relating to road user charges for time licences**—In calculating the road user charges payable in respect of a time licence for a period that has already commenced, the amount arrived at in accordance with Part III of this Schedule shall be reduced by one-third (in the case of a licence for a quarter) or one-twelfth (in the case of a licence for a year) for every whole month between the commencement of the period and the date of issue.

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SECOND SCHEDULE

Section 5 (2)

ADDITIONAL PART TO FIRST SCHEDULE OF SALES TAX ACT 1974

RATES OF SALES TAX

“PART O

Goods, which, if not exempt from sales tax, are subject to sales tax at the rate of \$1.74 per gigajoule.

Natural gas”