

## MOTOR TAX MANAGEMENT ACT.

Act No. 34, 1914.

George V, An Act to provide for assessing and collecting taxes  
 No. 34. on motor vehicles; and for purposes consequent thereon or incidental thereto. [Assented to, 28th December, 1914.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

*Preliminary.*

Short title.

**1.** This Act may be cited as the "Motor Tax Management Act, 1914."

*Definition.*

Definition.

**2.** In this Act "motor vehicle" means motor car, motor cycle, or other vehicle under five tons, unladen, propelled wholly or partly by any volatile spirit or by electricity, but does not include a vehicle used on a railway or tramway.

*Payment of taxes.*

Date of payment.

**3.** Where by any Act a tax is imposed on any motor vehicle and the registration or renewal of registration of such vehicle under the Metropolitan Traffic Act, 1900, or the Motor Traffic Act, 1909, was effected before the commencement of this Act, the tax shall be paid within one month after such commencement.

Where

Where such registration or renewal of registration is effected after such commencement, the tax shall be paid at the time of such registration or renewal.

**4.** The tax shall be paid by the person in whose name the motor vehicle is so registered at the metropolitan or any district registry under the Metropolitan Traffic Act, 1900, or the Motor Traffic Act, 1909.

**5.** If any person fails to pay the amount of such tax as aforesaid, he shall be liable to a fine not exceeding five pounds, which fine may be added to the fee on such registration or renewal of registration of the motor vehicle in respect of which the tax is levied, or may be recovered as a penalty.

*Supplemental.*

**6.** (1) Any person authorised by the Inspector-General of Police may examine any motor vehicle and the machinery thereof, for the purpose of determining its horse-power.

The owner and the person in charge of any motor vehicle shall afford to any person authorised as aforesaid all facilities for making such examination, and in default shall be liable to a penalty not exceeding five pounds.

If any person obstructs or hinders any person authorised as aforesaid in making such examination, he shall be liable to a penalty not exceeding five pounds.

(2) The person so authorised shall determine the horse-power of the vehicle, but such determination shall be subject to appeal to the Inspector-General of Police.

The determination of such person, or, in case of appeal, of the said Inspector-General, shall be final.

**7.** Any person authorised by the Inspector-General of Police may require the owner of a motor vehicle, which by any Act is subject to a tax, to make a statutory declaration as to the horse-power of such motor vehicle.

If such owner, on so being required, refuses or neglects to make such statutory declaration, he shall be liable to a penalty not exceeding five pounds.

**George V,**

**No. 34.**

Regulations.

Recovery of  
penalties.

**8.** The Governor may make regulations for carrying out the provisions of this Act, and may in such regulations impose any penalty not exceeding five pounds for any breach thereof.

**9.** Any penalties imposed by this Act, or by any regulations thereunder, may be recovered in a summary way before a stipendiary or police magistrate, or any two justices in petty sessions.

---