

FINANCE (TAXATION) ACT.

Act No. 35, 1914.

George V, An Act to increase the amount of the income tax No. 35. on income received during 1914, and to impose taxes on motor vehicles; and for those purposes to amend certain Acts. [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:—

Short title. **1.** This Act may be cited as the “Finance (Taxation) Act, 1914.”

Preliminary.

Definitions. **2.** In this Act, unless the context requires another meaning,—

“Motor car” means motor vehicle constructed to be used principally for the carriage of persons and having not less than four wheels.

“Motor,

“Motor cycle” means motor vehicle having less than four wheels. George V,
No. 35.

“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.

“Public motor car” means motor car used for the conveyance of passengers, each of whom pays a separate fare.

“Registration” means registration under the Metropolitan Traffic Act, 1900, or the Motor Traffic Act, 1909.

“Taxi-cab” means motor car plying or standing in a public street for hire, not being a public motor car.

“Trade motor vehicle” means motor vehicle constructed to be used principally for the carriage of goods.

3. For the purposes of this Act the horse power of ^{Horse power.} a motor vehicle propelled by volatile spirit shall be determined by squaring the measurement in inches of the internal diameter of the cylinder of the engine, multiplying the number so found by the number of cylinders, and dividing the product by 2·5.

Increase of income tax for 1914.

4. The amount in the pound which constitutes the ^{Increase of} income tax imposed on any taxable income by the ^{income tax.} Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, and the Income Tax (Amendment) Act, 1914, is hereby, with respect to the income tax on income received during the year one thousand nine hundred and fourteen, increased by the sum of threepence.

Taxes on motor vehicles.

5. There shall be levied, collected, and paid for the ^{Taxes on} use of His Majesty taxes on motor vehicles at the scale ^{motor} ^{vehicles.} and with the exemptions set out in the Schedule to this Act.

Such

George V. Such taxes shall be paid on every motor vehicle in
No. 35. respect of which registration or renewal of registration has been or may hereafter be effected between the first day of July, one thousand nine hundred and fourteen, and the thirtieth day of June, one thousand nine hundred and fifteen, both days inclusive.

SCHEDULE.

Taxes on motor vehicles.

ANY motor vehicle (other than a motor cycle) which is propelled by any volatile spirit :—

			£	s.	d.
Of or under 12 horse-power	...	...	2	0	0
Over 12 and of or under 16 horse power	...	...	3	0	0
" 16 " 26	" " 4	0	0		
" 26 " 33	" " 7	0	0		
" 33 " 40	" " 10	0	0		
" 40 " 60	" " 15	0	0		
" 60 horse-power	...	...	20	0	0
Any motor vehicle (other than a motor cycle) which is propelled by electricity	...	...	4	0	0
Any motor cycle or motor tricycle, and any taxi-cab	...	...	1	0	0

Provided that only half such amount shall be payable on any motor vehicle proved to the satisfaction of the superintendent of traffic to be—
 a motor car used by a legally qualified medical practitioner, principally for the purposes of his profession ; or
 a public motor car, except a taxi-cab ; or
 a trade motor vehicle.

Exemptions.

Motor vehicles owned by the Crown or by the Chief Commissioner for Railways and Tramways, or by the Sydney Harbour Trust, the Metropolitan Board of Water Supply and Sewerage or the Hunter District Water and Sewerage Board, the Commissioner of Irrigation, the Fire Brigades Board, or any other body exercising public functions which may be notified by the Governor by proclamation in the Gazette.

Motor vehicles owned by the council of a municipality or shire or of the city of Sydney.

Ambulance motor vehicles.