

MOTOR VEHICLE (TAXATION) ACT.

Act No. 64, 1916.

George V, An Act to impose taxes on motor vehicles. [Assented to, 27th November, 1916.]

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:—

1. This Act may be cited as the "Motor Vehicle (Taxation) Act, 1916."

Preliminary.

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 cycle" means motor vehicle having less than four wheels.

"Motor

“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 registered or licensed as an omnibus or as a stage carriage under the Metropolitan Traffic Act, 1900, or the Local Government Act, 1906, or the Stage Carriages Act, 1899, or the Irrigation Act, 1912, or any Act amending any of those Acts.

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

“Taxi-cab” means motor car, not being a public motor car, licensed to ply or stand for hire in a public street under the Metropolitan Traffic Act, 1900, or the Local Government Act, 1906, or any Act amending the same.

“Trade motor vehicle” means motor vehicle registered under the Motor Traffic Act, 1909, or any Act amending that Act, as a lorry, or licensed as a motor van under the Metropolitan Traffic Act, 1900, or any Act amending the same.

3. For the purposes of this Act the horse-power of 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.

Taxes on motor vehicles.

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

Such taxes shall be paid on every motor vehicle in respect of which registration or renewal of registration has been or may hereafter be effected after the first day of July, one thousand nine hundred and sixteen.

George V,
No. 64.

SCHEDULE.

Taxes on motor vehicles.

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

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

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) a motor car owned and used by a legally qualified medical practitioner principally for the purposes of his profession ;
- (b) a motor car owned and used by a clergyman principally in the discharge of his religious duties ;
- (c) a motor car used solely for private hiring purposes ;
- (d) a public motor car, except a taxi-cab ; or
- (e) a trade motor vehicle.

Paragraphs (a) and (b) extend only to one motor car owned and used as aforesaid by a medical practitioner or a clergyman :

Provided also that when a person who has, under this provision, only paid the tax so reduced sells or transfers his motor car to a person not entitled to such reduction, the purchaser or transferee shall pay the difference between the reduced tax and the full tax for the remainder of the period for which the motor car has been registered.

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.

Motor vehicles used by manufacturers or dealers upon which traders' plates are used for trial purposes in accordance with paragraph (q 2) of section two of the Motor Traffic Amendment Act, 1915.