

## MOTOR VEHICLES (TAXATION) ACT.

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Act No. 75, 1924.

An Act to impose certain taxation upon motor vehicles and trailers; to repeal the Motor Vehicle (Taxation) Act, 1916; and for purposes connected therewith. [Assented to, 31st December, 1924.]

**B**E 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 Vehicles (Taxation) Act, 1924.”

**2.**

**George V,**

**No. 75.**

Repeal of Act  
No. 61 of 1916.

**Definitions.**

**2.** The Motor Vehicle (Taxation) Act, 1916, is hereby repealed.

**3.** In this Act, unless the context or subject-matter otherwise indicates or requires,—

“Farmer” means a person who cultivates his own land or that of another for his own profit.

“Motor car” means a motor vehicle constructed to be used principally for the carriage of persons, but does not include a motor omnibus or a motor cycle.

“Motor cycle” means motor vehicle having less than three wheels.

“Motor lorry” means motor vehicle constructed to be used principally for the carriage of goods, wares, or merchandise, or for the conveyance of any kind of materials used in any trade, business, or industry, or for use in any work whatsoever other than the conveyance of passengers.

“Motor omnibus” means a motor vehicle plying in a public street for hire for the conveyance of passengers at separate fares not being a taxi-cab.

“Motor vehicle” means any motor car, motor carriage, motor cycle, or other vehicle propelled upon public streets wholly or partly by any volatile spirit, steam, gas, oil, or electricity, or by any means other than human or animal power, and includes a trailer, but does not mean or include any vehicle used on a railway or tramway.

“Public street” means any street, road, lane, thoroughfare, footpath, or place open to or used by the public.

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

**Taxation.**

**4.** (1) There shall be levied, collected, and paid for the use of His Majesty taxes on motor vehicles at the scale set out in the first part of the Schedule to this Act and with the exemptions therein stated.

(2)

(2) Such taxes shall be paid on every motor vehicle in respect of which registration or renewal of registration is effected after the passing of this Act. **George V, No. 75.**

(3) Notwithstanding the provisions of the Motor Tax Management Act, 1914, as subsequently amended, the tax imposed by this Act shall be paid at the time of the issue of the certificate of registration or the license of the motor vehicle and at each renewal thereof respectively.

**5. For the purposes of this Act—**

(a) the weight of a trailer shall be ascertained as the gross weight of the trailer unladen ready for attachment to a motor vehicle ;

(b) the weight of a motor vehicle shall be ascertained as the gross weight of the vehicle laden with the tools and accessories usually carried, with such fuel, water, and oil as may be in or upon the motor vehicle, but otherwise unladen ;

(c) the number of one half-hundredweights nearest to the weight so ascertained shall be the weight upon which the tax imposed by this Act is to be paid.

**Weight, how determined.**

**SCHEDULE.**

**1. Any motor vehicle (being a motor lorry, motor omnibus, or motor car) :—**

(a) Where the vehicle has pneumatic, semi-pneumatic rubber, or super-resilient tyres—

(i) Motor lorry—at the rate of 2s. 9d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 4½d. per half cwt. of its weight;

(ii) Motor omnibus—at the rate of 4s. 3d. per half cwt. of its weight;

(iii) Motor car—at the rate of 2s. 9d. per half cwt. of its weight.

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**(b)**

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(b) Where the vehicle has non-pneumatic or solid tyres—

- (i) Motor lorry—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight;
- (ii) Motor omnibus—at the rate of 5s. 6d. per half cwt. of its weight;
- (iii) Motor car—at the rate of 3s. 3d. per half cwt. of its weight.

2. (a) Any motor cycle (solo) ... ... £1 2s. 6d.  
 (b) Any motor cycle (with side car) ... £2.

3. Any trailer—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a trailer owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight.

4. Any other motor vehicle—at the rate of 3s. 6d. per half cwt. of its weight: Provided that any motor vehicle used solely for work on the farm shall be exempt from tax, and where owned by a farmer and used for traction on the roads solely for the carting of his own produce the rate shall be 1s. 9d. per half cwt. of its weight.

5. Any motor vehicle wholly manufactured within the British Empire to be charged according to the above scale, less a deduction of (6d.) sixpence per half cwt. of the weight of the motor vehicle.

*Exemptions.*

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 three of the Motor Traffic Act, 1909, as inserted by section two of the Motor Traffic Amendment Act, 1915.

So much of the weight of a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Lands Division of the State as exceeds 5 tons.