

MOTOR VEHICLES (TAXATION) MANAGEMENT ACT.

Act No. 10, 1926.

George V, No. 10. An Act to make further provision for assessing and collecting taxes on certain motor vehicles; to provide for the refund of amounts of taxation paid by councils of shires and municipalities and by the Municipal Council of Sydney on certain motor vehicles; to amend the Motor Tax Management Act, 1914, and certain other Acts; and for purposes connected therewith. [Assented to, 17th March, 1926.]

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 "Motor Vehicles (Taxation) Management Act, 1926."

Amendment of Act No. 34, 1914.

2. The Motor Tax Management Act, 1914, as amended by subsequent Acts, is amended,—

New sec. 3A.

(a) by inserting the following new section next after section three:—

Payment of tax on tractors and trailers.

3A. Where, on or after the first day of January, one thousand nine hundred and twenty-six, and prior to the commencement of the Motor Vehicles (Taxation) Amendment Act

Act, 1926, registration or renewal of registration **George V,**
of any tractor or trailer has been effected, the **No. 10.**
following provisions shall apply—

- [(a) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was paid, the person who paid the same shall be entitled to a refund of any amount so paid in excess of the amount of tax which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected ;
- (b) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was not paid, the tax thereon shall be paid within one month after the coming into force of the Motor Vehicles (Taxation) Amendment Act, 1926, and the amount of tax so to be paid shall be the amount which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected ;
- (b) by inserting the following new section next New sec. 5A. after section five :—
5A. The amount of any tax imposed by the Motor Vehicles (Taxation) Act, 1924, paid paid by
councils to
be refunded. prior to the commencement of the Motor Vehicles (Taxation) Amendment Act, 1926, by the council of a municipality or shire or of the City of Sydney, on any motor vehicle owned by the council and used solely for the purposes of road construction, maintenance or repair, shall be refunded to the council which has paid the same.