

MOTOR VEHICLES (TAXATION) AMENDMENT ACT.

Act No. 9, 1926.

George V, **No. 9.** An Act to amend the Motor Vehicles (Taxation) Act, 1924, 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) Amendment Act, 1926.”

Amendment of Act No. 75, 1924.

2. The Motor Vehicles (Taxation) Act, 1924, is amended as follows:—

Sec. 3.

(a) By inserting at the end of section three the following new definition:—

“Tractor” means any motor vehicle constructed principally for the purpose of supplying motive power for machinery or of hauling any vehicle;

Schedule.

(b) by inserting the following paragraph next after paragraph two of the Schedule:—

New paragraph 2A.

2A. Any tractor, at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a tractor which is the property of one or more farmers and is used solely for the carting of the produce of their farms and is not let out on hire shall be 1s. 9d. per half cwt. of its weight:

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weight: Provided further that the amount **George V,**
of tax on a tractor shall not in any case exceed **No. 9.**
fifteen pounds;

- (c) by omitting paragraph three of the Schedule ^{New} and by inserting the following paragraph in ^{paragraph 3.} lieu thereof:—

3. Any trailer—at the rate of 3s. 6d. per half cwt. of its weight: Provided that a trailer shall be exempt from tax if—

- (a) it is the property of one or more farmers and is used solely for carting the produce of their farms and is not let out on hire; or
 - (b) it is hauled by a tractor and is used solely for the performance of agricultural or farming work on farms; or
 - (c) it is hauled by a tractor and is the property of one or more persons engaged in the cutting of timber and is used solely for the purpose of carting their timber from the forest to a mill, and is not let out on hire;
- (d) by adding the following paragraph to the ^{New} exemptions set out in the Schedule:— ^{exemption}

Motor vehicles owned by the council of a municipality or shire, or of the City of Sydney, and used solely for the purposes of road construction, maintenance, or repair.

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