

MOTOR VEHICLES (TAXATION) ACT.

Act No. 30, 1950.

George VI,
No. 30, 1950. **An Act to impose certain taxation upon motor vehicles and trailers; and for purposes connected therewith. [Assented to, 27th October, 1950.]**

BE

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:—

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1. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1950."

Short title,
construction
and com-
mencement.

(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2. (1) There shall be charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1949, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, motor vehicles tax upon motor vehicles at the rates set out in or the sums ascertained in accordance with the Schedule to this Act. Such tax shall be paid in respect of every motor vehicle the registration or renewal of registration of which takes effect after the commencement of this Act.

Tax on
motor
vehicles.

(2) The motor vehicles tax imposed by this Act shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1949.

3. For the purposes of this Act—

Determina-
tion of
certain
matters.

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer (including any article affixed thereto) 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 or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of

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of a hundredweight, the number of one half-hundredweights next below the weight so ascertained, shall be the weight upon which the tax imposed by this Act is to be paid;

(d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that—

(i) of the total cost of the vehicle at the port of shipment to the Commonwealth of Australia a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire; or

(ii) where the vehicle is constructed in the Commonwealth of Australia, of the total cost of the vehicle (excluding the cost of any second-hand material used in its construction) a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire.

SCHEDULE.

PART I.

Where registration or renewal of registration is effected for a period of one year.

1. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has pneumatic tyres on all wheels—at the rate of 3s. 2d. per half-hundredweight of its weight.

(b) Any motor omnibus which has pneumatic tyres on all wheels—at the rate of 4s. 10d. per half-hundredweight of its weight.

2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of 4s. 0d. per half-hundredweight of its weight.

(b)

(b) Any motor omnibus which has non-pneumatic tyres on all **No. 30, 1950.**
or any of the wheels—at the rate of 6s. 3d. per half-hundredweight of
its weight.

3. (a) Any motor cycle without a side-car .. £1 5s. 6d.

(b) Any motor cycle with a side-car .. £2 5s. 0d.

4. Any other motor vehicle—at the rate of 4s. 0d. per half-hundredweight of its weight.

5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4, both inclusive, of this Part of this Schedule, less a deduction of—

(a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;

(b) one shilling and sixpence in the case of a motor cycle without a side-car;

(c) two shillings and sixpence in the case of a motor cycle with a side-car.

6. Any primary producer's vehicle (being a motor lorry or tractor)—at a rate equivalent to half the rate that would have been applicable to the vehicle under paragraphs 1 to 5, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

7. Notwithstanding anything contained in paragraphs 1 to 6, both inclusive, of this Part of this Schedule, the amount of tax on—

(a) a tractor (not being a primary producer's vehicle) shall not in any case exceed £16 17s. 6d.;

(b) a tractor (being a primary producer's vehicle) shall not in any case exceed £8 8s. 6d.;

(c) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.

8. Any motor vehicle with a compression ignition engine—double the sum which would have been payable in respect of the vehicle under paragraphs 1 to 7, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

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PART II.

Where registration or renewal of registration is effected for a period of three months.

A sum equivalent to twenty-seven and one-half per centum of the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART III.

Where registration or renewal of registration is effected for any period other than a period referred to in Part I or Part II of this Schedule.

A sum to be determined by dividing the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year by 365 and then multiplying the quotient by the number of days in the period for which the motor vehicle is registered.

PART IV.

Where any sum ascertained in accordance with the foregoing provisions of this Schedule leaves an amount of pence remaining when expressed in shillings or in pounds and shillings, the sum shall be adjusted to the nearest sixpence: Provided that—

- (a) if such amount is threepence it shall be omitted;
- (b) if such amount is ninepence it shall be regarded as if it were sixpence.