

## MOTOR VEHICLES (TAXATION) ACT.

### Act No. 37, 1962.

An Act to impose certain taxation upon motor vehicles, tractors and trailers; and for purposes connected therewith. [Assented to, 10th December, 1962.]

**B**E it enacted by the Queen'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. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1962".

Short title,  
construction  
and com-  
mencement.

(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949, as amended by subsequent Acts.

(3)

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

Tax on  
motor  
vehicles.

2. (1) There shall be charged, levied, collected and paid for the use of Her Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1949, as amended by subsequent Acts, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, as so amended, 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.

(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, 1951-1959.

Determina-  
tion of  
certain  
matters.

3. For the purposes of this Act—

- (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 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 ascertained.

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SCHEDULE.

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**SCHEDULE.**

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**PART I.**

**Sec. 2.**

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

1. (a) Any motor car which has pneumatic tyres on all wheels—at the rate of 4s. 5d. per half-hundredweight of its weight.

(b) Any motor omnibus which has pneumatic tyres on all wheels—at the rate of 5s. 1d. per half-hundredweight of its weight.

2. Any motor vehicle (not being a motor car, motor omnibus or motor cycle) which has pneumatic tyres on all wheels—such amount shown in the following table as is appropriate to the weight of the vehicle.

**TABLE.**

Weight of Vehicle.		Amount.
Exceeding—	Not exceeding—	
cwts.	cwts.	£ s. d.
..	5	2 6 8
5	10	3 13 4
10	15	6 0 0
15	20	8 6 8
20	25	11 6 8
25	30	14 6 8
30	35	18 6 8
35	40	22 13 4
40	45	28 6 8
45	50	35 0 0
50	55	42 6 8
55	60	49 0 0
60	65	54 6 8
65	70	59 13 4
70	75	64 13 4
75	80	70 0 0
80	85	75 0 0
85	90	80 6 8
90	95	85 6 8
95	100	90 13 4
100	105	96 0 0
105	110	101 0 0
110	115	106 6 8
115	120	111 6 8
120	125	116 13 4
125	130	121 13 4
130	135	127 0 0
135	140	132 0 0
140	..	£132, plus £5 for each 5 cwt. or part thereof by which the weight exceeds 140 cwts.

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3. (a) Any motor cycle without a side-car—£1 16s. 0d.  
 (b) Any motor cycle with a side-car—£3 3s. 4d.
4. Any motor vehicle which has non-pneumatic tyres on all or any of the wheels—an amount equivalent to the amount that would have been applicable to the vehicle under paragraph 1, 2 or 3 of this Part of this Schedule had this paragraph not been enacted plus 25 per centum of such amount.
5. Any primary producer's vehicle (being a motor lorry, tractor or trailer)—an amount equivalent to 90 per centum of the amount that would have been applicable to the vehicle under paragraph 2 or 4 of this Part of this Schedule had this paragraph not been enacted.
6. Any primary producer's vehicle with respect to which the Road Maintenance (Contribution) Act, 1958, applies—an amount equivalent to 50 per centum of the amount that would have been applicable to the vehicle under paragraph 2 or 4 of this Part of this Schedule had this paragraph and paragraph 5 of this Part of this Schedule not been enacted.
7. Any motor vehicle (not being a primary producer's vehicle) with respect to which the Road Maintenance (Contribution) Act, 1958, applies—an amount equivalent to 50 per centum of the amount that would have been applicable to the vehicle under this Part of this Schedule had this paragraph not been enacted.
8. Notwithstanding anything contained in paragraphs 1 to 5, 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 £42 6s. 0d.;
  - (b) a tractor (being a primary producer's vehicle) shall not in any case exceed £38 1s. 4d.;
  - (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.

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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.

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**PART**

PART III.

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*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.

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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.
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