

**MOTOR VEHICLES (TAXATION) AND MOTOR  
VEHICLES TAXATION MANAGEMENT  
(AMENDMENT) ACT.**

**New South Wales**



**ANNO VICESIMO SECUNDO**

**ELIZABETHÆ II REGINÆ**

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**Act No. 78, 1973.**

An Act to provide for the reduction of, or exemption from, taxes in respect of certain motor vehicles; for this purpose to amend the Motor Vehicles (Taxation) Act, 1971, and the Motor Vehicles Taxation Management Act, 1949; to validate certain matters; and for purposes connected therewith. [Assented to, 20th December, 1973.]

**BE**

*Motor Vehicles (Taxation) and Motor Vehicles Taxation Management (Amendment).*

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No. 78, 1973

**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:—

Short title.

**1.** This Act may be cited as the "Motor Vehicles (Taxation) and Motor Vehicles Taxation Management (Amendment) Act, 1973".

Commencement.

**2.** (1) Sections 1, 4 (b) and 5 and this section commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st October, 1973.

(3) Section 4 (a) shall be deemed to have commenced on 1st January, 1972.

Amend-  
ment of  
Act No. 59,  
1971.

Second  
Schedule.

**3.** The Motor Vehicles (Taxation) Act, 1971, is amended—

(a) by omitting from clause 6 of Part I of the Second Schedule the figures "66 $\frac{2}{3}$ " and by inserting instead the figures "50";

(b) by omitting from clause 8 (b) of the same Part the matter "\$84.65" and by inserting instead the matter "\$63.50".

***Motor Vehicles (Taxation) and Motor Vehicles Taxation Management (Amendment).***

**4. The Motor Vehicles Taxation Management Act, 1949, No. 78, 1973  
is amended—**

Amend-  
ment of  
Act No. 34,  
1949.

(a) (i) by omitting from section 3 the matter “(2) Sec. 3. For the purposes” and by inserting instead the matter “(3) For the purposes”;

(ii) by inserting in section 3 next before the matter “(d) in any other case” the following new paragraphs :—

(c1) in the case of—

(i) a motor car;

(ii) a station waggon; or

(iii) a trailer of the type ordinarily used for social or domestic purposes or for pleasure (including a caravan trailer),

owned, and registered pursuant to an application (other than an application for the transfer of registration) made, by the holder of a license under the Second-hand Motor Dealers Act, 1956—it is used or displayed for the purposes of resale or exchange or for social or domestic purposes or for pleasure;

(c2) in the case of a motor vehicle owned by a person who is an officer or an employee of the Crown or of a body constituted by or under an Act (including the council of a city, municipality or shire or a county council) —it is used for the purposes of his employment or for social or domestic purposes or for pleasure; or

(b)

*Motor Vehicles (Taxation) and Motor Vehicles Taxation Management (Amendment).*

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No. 78, 1973

Sec. 7.  
(Exemptions.)

(b) (i) by omitting from section 7 (1) (c) (i) the words "is used solely for or in connection with road construction, maintenance or repair or the removal of garbage or night soil and is not used or let for hire" and by inserting instead the words "is not used or let for hire and is used solely for or in connection with any one or more of the following purposes :—

road construction, road maintenance, road repair, removal of garbage or night soil, the work of fighting bush fires, civil defence work";

(ii) by omitting from section 7 (1) (c) (ii) the words "road construction, maintenance or repair" and by inserting instead the words "any one or more of the following purposes :—

road construction, road maintenance, road repair, the work of fighting bush fires, civil defence work";

(iii) by inserting in section 7 (1) (e) after the word "fires" the words "or civil defence work or both the work of fighting bush fires and civil defence work";

(iv) by inserting at the end of section 7 (3) the following new paragraph :—

(1) any motor vehicle which is used for or in connection with civil defence work and which, while upon a public street, is used solely for that work or is used mainly for, and is not used for any purpose not connected with, that work.

(v)

*Motor Vehicles (Taxation) and Motor Vehicles Taxation Management (Amendment).*

(v) by inserting at the end of section 7 the No. 78, 1973 following new subsection :—

(5) In this section, “civil defence work” means the work of dealing with an emergency as defined in section 3 of the State Emergency Services and Civil Defence Act, 1972.

5. Any exemption from tax, or partial exemption from **Validation**. weight tax imposed by section 2 (1) (b) of the Motor Vehicles (Taxation) Act, 1971, granted before the commencement of this section which would have been validly granted had the amendments made by section 4 (b) been in force when the exemption or partial exemption was granted is hereby validated.

STAMP