

**TRANSFER OF PUBLIC VEHICLES (TAXATION)
ACT.**

New South Wales



ANNO OCTAVO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 35, 1969.

An Act to impose a tax upon the transfer of certain licenses, issued under the State Transport (Co-ordination) Act, 1931, as subsequently amended, for taxi-cabs and private hire cars; and for purposes connected therewith. [Assented to, 9th April, 1969.]

BE

Transfer of Public Vehicles (Taxation).

No. 35, 1969 **BE** 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
and con-
struction.

1. (1) This Act may be cited as the "Transfer of Public Vehicles (Taxation) Act, 1969".

(2) This Act shall be read and construed with the State Transport (Co-ordination) Act, 1931, as subsequently amended.

Definitions.

2. In this Act, "private hire car" and "taxi-cab" have the meanings respectively ascribed to those expressions by section four of the Transport Act, 1930, as subsequently amended.

Tax on
transfer of
certain
taxi-cabs
and private
hire cars.

3. There shall be charged, levied, collected and paid for the use of Her Majesty, under the provisions of the State Transport (Co-ordination) Act, 1931, as subsequently amended, a tax upon the transfer of the license issued under that Act, as so amended, in respect of any taxi-cab registered under the Transport Act, 1930, as subsequently amended, or private hire car so registered, at the rates calculated in accordance with the Schedule to this Act.

Current
market
value of
license.

4. For the purposes of this Act, the current market value of a license granted under the State Transport (Co-ordination) Act, 1931, as subsequently amended, for a taxi-cab or private hire car, an application for the transfer of which is made under that Act, shall be such amount as in the opinion of the Commissioner for Motor Transport represents the current market value, at the date of the transfer, of the rights conferred by the license and by the registration of the taxi-cab or private hire car under the Transport Act, 1930, as subsequently amended.

SCHEDULE.

Transfer of Public Vehicles (Taxation).

SCHEDULE.

No. 35, 1969

1. Except in a case referred to in paragraph 2 of this Schedule, Sec. 3. the tax payable on the transfer of the license shall be—

Where the license was first granted 6 years or less before the date of approval of the transfer	25 per centum of the current market value of the license.
Where the license was first granted more than 6 but not more than 7 years before the date of approval of the transfer	23 per centum of the current market value of the license.
Where the license was first granted more than 7 but not more than 8 years before the date of approval of the transfer	21 per centum of the current market value of the license.
Where the license was first granted more than 8 but not more than 9 years before the date of approval of the transfer	19 per centum of the current market value of the license.
Where the license was first granted more than 9 but not more than 10 years before the date of approval of the transfer	17 per centum of the current market value of the license.
Where the license was first granted more than 10 but not more than 11 years before the date of approval of the transfer	15 per centum of the current market value of the license.
Where the license was first granted more than 11 but not more than 12 years before the date of approval of the transfer	12½ per centum of the current market value of the license.
Where the license was first granted more than 12 but not more than 13 years before the date of approval of the transfer	10 per centum of the current market value of the license.
Where the license was first granted more than 13 but not more than 14 years before the date of approval of the transfer	7½ per centum of the current market value of the license.
Where the license was first granted more than 14 but not more than 15 years before the date of approval of the transfer	5 per centum of the current market value of the license.
Where the license was first granted more than 15 years before the date of approval of the transfer	2½ per centum of the current market value of the license.

Where

Transfer of Public Vehicles (Taxation).

No. 35, 1969 Where a license, in this paragraph referred to as an "original license", that was granted by the Commissioner otherwise than pursuant to a transfer of a license has been, before the commencement of the Transfer of Public Vehicles (Taxation) Act, 1969, or is, after that commencement, transferred otherwise than by way of purchase or by way of gift inter vivos, any license granted pursuant to that or any subsequent transfer by which the right to operate a taxi-cab or private hire car conferred by that original license is conferred on the transferee shall, for the purposes of this paragraph, be deemed to have been granted on the day on which the original license was granted.

2. In the case of a purchased license within the meaning of this paragraph, the tax payable on the transfer of the license shall be 2½ per centum of the current market value of the license.

For the purposes of this paragraph—

- (a) where a license, in this paragraph referred to as an "original license", that was granted by the Commissioner otherwise than pursuant to a transfer of a license, has been, before the commencement of the Transfer of Public Vehicles (Taxation) Act, 1969, or is, after that commencement, transferred, and that or any subsequent transfer, by which the right to operate a taxi-cab or private hire car conferred by that original license is conferred on the transferee, was made by virtue of a purchase of the license by the transferee or by virtue of a gift inter vivos of the license to the transferee, the license granted pursuant to that or any subsequent transfer shall be deemed to be a purchased license;
- (b) where a license has been surrendered and another license has been issued to a nominee of the holder of the first-mentioned license pursuant to an application made to the Commissioner for Motor Transport, as referred to in subsection eleven of section sixteen of the State Transport (Co-ordination) Act, 1931, as subsequently amended, that other license shall be deemed to be a purchased license; and
- (c) where a license for a taxi-cab was, before the commencement of the Transfer of Public Vehicles (Taxation) Act, 1969, or is, after that commencement, issued to a person on the surrender by him of a license for a private hire car acquired by him by way of purchase or by way of gift inter vivos, the license for the taxi-cab shall be deemed not to have been granted by the Commissioner but shall be deemed to have been purchased by the person to whom it was issued.

INTERPRETATION