

**TRANSFER OF PUBLIC VEHICLES (TAXATION)  
AMENDMENT ACT 1986 No. 140**

NEW SOUTH WALES



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(TAXATION) ACT 1969

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**TRANSFER OF PUBLIC VEHICLES (TAXATION)  
AMENDMENT ACT 1986 No. 140**

NEW SOUTH WALES



**Act No. 140, 1986**

An Act to amend the Transfer of Public Vehicles (Taxation) Act 1969 for the purposes of making further provision for the imposition of a tax on the transfer of licenses granted under the State Transport (Co-ordination) Act 1931 in respect of taxi-cabs and private hire cars and of extending the application of the first-mentioned Act to the transfer of all such licenses granted in New South Wales. [Assented to, 17 December 1986]

*Transfer of Public Vehicles (Taxation) Amendment 1986*

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**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**

1. This Act may be cited as the "Transfer of Public Vehicles (Taxation) Amendment Act 1986".

**Commencement**

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence at the end of 7 days from the date of assent to this Act.

**Amendment of Act No. 35, 1969**

3. The Transfer of Public Vehicles (Taxation) Act 1969 is amended in the manner set forth in Schedule 1.

**Saving**

4. Schedule 2 has effect.

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SCHEDULE 1

(Sec. 3)

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES  
(TAXATION) ACT 1969

(1) Section 1 (**Short title and construction**)—

Section 1 (2)—

Omit ", 1931, as subsequently amended", insert instead "1931".

(2) Section 2 (**Definitions**)—

Omit "section 4 of the Transport Act 1930, as subsequently amended". insert instead "section 3 (1) of the State Transport Co-ordination Act 1931".

*Transfer of Public Vehicles (Taxation) Amendment 1986*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES  
(TAXATION) ACT 1969—*continued*

(3) Section 2A—

After section 2, insert:

**Act to apply throughout New South Wales**

2A. This Act applies to every transfer of a license granted under the State Transport (Co-ordination) Act 1931 in respect of a taxi-cab or private hire car.

(4) Section 3—

Omit the section, insert instead:

**Tax on transfer of taxi-cab licenses**

3. (1) Where—

(a) the license in respect of a taxi-cab registered under the Transport Act 1930—

(i) was first granted under the State Transport (Co-ordination) Act 1931 before the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986; or

(ii) was first granted under the State Transport (Co-ordination) Act 1931 on or after that date but is not a license to which subsection (2) applies; and

(b) the holder of the license transfers it to another person on or after that date,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales—

(c) if the transfer takes place during the period of 10 years from and including that date—a tax on the transfer of the license at the rates calculated in accordance with the Schedule; and

(d) if the transfer takes place after the end of that period—a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

*Transfer of Public Vehicles (Taxation) Amendment 1986*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES  
(TAXATION) ACT 1969—*continued*

(2) Where—

- (a) the license in respect of a taxi-cab registered under the Transport Act 1930 was first granted under the State Transport (Co-ordination) Act 1931 on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986;
- (b) the license fee payable in respect of the grant of the license was an amount equivalent to the then current market value of the license; and
- (c) the holder of the license transfers it to another person on or after that date,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

(3) Where—

- (a) the taxi-cab to which a license relates is not registered under the Transport Act 1930; and
- (b) the holder of the license transfers it to another person on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

(5) Section 4 (**Current market value of license**)—

- (a) Omit “, 1931, as subsequently amended,” insert instead “1931”.
- (b) Omit “or private hire car” wherever occurring.
- (c) Omit “, 1930, as subsequently amended”, insert instead “1930”.

*Transfer of Public Vehicles (Taxation) Amendment 1986*

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SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES  
(TAXATION) ACT 1969—*continued*

(6) Section 5—

After section 4, insert:

**Tax on transfer of private hire car licenses**

5. (1) Where the license granted under the State Transport (Co-ordination) Act 1931 in respect of a private hire car is transferred from its holder to another person on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986, there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax of \$500 on the transfer of the license or, if both Houses of Parliament pass a resolution approving another amount, a tax of that other amount.

(2) A resolution passed as referred to in subsection (1) takes effect—

(a) on the date specified in the resolution; or

(b) if no such date is specified—

(i) on the date on which the resolution is passed; or

(ii) if passed on different dates, on the later of those dates.

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*Transfer of Public Vehicles (Taxation) Amendment 1986*

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SCHEDULE 2

(Sec. 4)

SAVING

Any amount that was chargeable or leviable as tax under section 3 of the Transfer of Public Vehicles (Taxation) Act 1969 (as in force before the commencement of this Act) in respect of the transfer of a license referred to in that section (as so in force) but was not paid before that commencement shall continue to be payable under that section (as so in force) as if this Act had not commenced.

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