

New South Wales.



ANNO QUINTO DECIMO

GEORGII V REGIS.

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Act No. 75, 1924.

An Act to impose certain taxation upon motor vehicles and trailers; to repeal the Motor Vehicle (Taxation) Act, 1916; and for purposes connected therewith. [Assented to, 31st December, 1924.]

**B**E 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:—

**1.** This Act may be cited as the "Motor Vehicles Short title. (Taxation) Act, 1924."

**2.**

*Motor Vehicles (Taxation).*

Repeal of  
Act No. 64  
of 1916.

Definitions.

**2.** The Motor Vehicle (Taxation) Act, 1916, is hereby repealed.

**3.** In this Act, unless the context or subject-matter otherwise indicates or requires,—

“Farmer” means a person who cultivates his own land or that of another for his own profit.

“Motor car” means a motor vehicle constructed to be used principally for the carriage of persons, but does not include a motor omnibus or a motor cycle.

“Motor cycle” means motor vehicle having less than three wheels.

“Motor lorry” means motor vehicle constructed to be used principally for the carriage of goods, wares, or merchandise, or for the conveyance of any kind of materials used in any trade, business, or industry, or for use in any work whatsoever other than the conveyance of passengers.

“Motor omnibus” means a motor vehicle plying in a public street for hire for the conveyance of passengers at separate fares not being a taxi-cab.

“Motor vehicle” means any motor car, motor carriage, motor cycle, or other vehicle propelled upon public streets wholly or partly by any volatile spirit, steam, gas, oil, or electricity, or by any means other than human or animal power, and includes a trailer, but does not mean or include any vehicle used on a railway or tramway.

“Public street” means any street, road, lane, thoroughfare, footpath, or place open to or used by the public.

“Registration” means license under the Metropolitan Traffic Act, 1900, or registration under the Motor Traffic Act, 1909, as subsequently amended.

Taxation.

**4.** (1) There shall be levied, collected, and paid for the use of His Majesty taxes on motor vehicles at the scale set out in the first part of the Schedule to this Act and with the exemptions therein stated. (2)

*Motor Vehicles (Taxation).*

(2) Such taxes shall be paid on every motor vehicle in respect of which registration or renewal of registration is effected after the passing of this Act.

(3) Notwithstanding the provisions of the Motor Tax Management Act, 1914, as subsequently amended, the tax imposed by this Act shall be paid at the time of the issue of the certificate of registration or the license of the motor vehicle and at each renewal thereof respectively.

**5.** For the purposes of this Act—

Weight, how determined.

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer 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 shall be the weight upon which the tax imposed by this Act is to be paid.

## SCHEDULE.

1. Any motor vehicle (being a motor lorry, motor omnibus, or motor car) :—

(a) Where the vehicle has pneumatic, semi-pneumatic rubber, or superresilient tyres—

- (i) Motor lorry—at the rate of 2s. 9d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 4½d. per half cwt. of its weight ;
- (ii) Motor omnibus—at the rate of 4s. 3d. per half cwt. of its weight ;
- (iii) Motor car—at the rate of 2s. 9d. per half cwt. of its weight.

(b)

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*Motor Vehicles (Taxation).*

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(b) Where the vehicle has non-pneumatic or solid tyres—

- (i) Motor lorry—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight;
- (ii) Motor omnibus—at the rate of 5s. 6d. per half cwt. of its weight;
- (iii) Motor car—at the rate of 3s. 3d. per half cwt. of its weight.

2. (a) Any motor cycle (solo)      ...      ...      £1 2s. 6d.

(b) Any motor cycle (with side car)      ...      £2.

3. Any trailer—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a trailer owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight.

4. Any other motor vehicle—at the rate of 3s. 6d. per half cwt. of its weight: Provided that any motor vehicle used solely for work on the farm shall be exempt from tax, and where owned by a farmer and used for traction on the roads solely for the carting of his own produce the rate shall be 1s. 9d. per half cwt. of its weight.

5. Any motor vehicle wholly manufactured within the British Empire to be charged according to the above scale, less a deduction of (6d.) sixpence per half cwt. of the weight of the motor vehicle.

*Exemptions.*

Ambulance motor vehicles.

Motor vehicles used by manufacturers or dealers upon which traders' plates are used for trial purposes in accordance with paragraph (q 2) of section three of the Motor Traffic Act, 1909, as inserted by section two of the Motor Traffic Amendment Act, 1915.

So much of the weight of a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Lands Division of the State as exceeds 5 tons.

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By Authority:

ALFRED JAMES KENT, Government Printer, Sydney, 1924.

*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

W. S. MOWLE,  
*Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 3 December, 1924.*

## New South Wales.



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## Act No. 75, 1924.

An Act to impose certain taxation upon motor vehicles and trailers; to repeal the Motor Vehicle (Taxation) Act, 1916; and for purposes connected therewith. [Assented to, 31st December, 1924.]

**B**E 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:—

**1.** This Act may be cited as the "Motor Vehicles Short title.  
(Taxation) Act, 1924."

**2.**

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

R. B. WALKER,  
*Chairman of Committees of the Legislative Assembly.*

*Motor Vehicles (Taxation).*

Repeal of  
Act No. 64  
of 1916.

Definitions.

**2.** The Motor Vehicle (Taxation) Act, 1916, is hereby repealed.

**3.** In this Act, unless the context or subject-matter otherwise indicates or requires,—

“Farmer” means a person who cultivates his own land or that of another for his own profit.

“Motor car” means a motor vehicle constructed to be used principally for the carriage of persons, but does not include a motor omnibus or a motor cycle.

“Motor cycle” means motor vehicle having less than three wheels.

“Motor lorry” means motor vehicle constructed to be used principally for the carriage of goods, wares, or merchandise, or for the conveyance of any kind of materials used in any trade, business, or industry, or for use in any work whatsoever other than the conveyance of passengers.

“Motor omnibus” means a motor vehicle plying in a public street for hire for the conveyance of passengers at separate fares not being a taxi-cab.

“Motor vehicle” means any motor car, motor carriage, motor cycle, or other vehicle propelled upon public streets wholly or partly by any volatile spirit, steam, gas, oil, or electricity, or by any means other than human or animal power, and includes a trailer, but does not mean or include any vehicle used on a railway or tramway.

“Public street” means any street, road, lane, thoroughfare, footpath, or place open to or used by the public.

“Registration” means license under the Metropolitan Traffic Act, 1900, or registration under the Motor Traffic Act, 1909, as subsequently amended.

Taxation.

**4.** (1) There shall be levied, collected, and paid for the use of His Majesty taxes on motor vehicles at the scale set out in the first part of the Schedule to this Act and with the exemptions therein stated. (2)

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*Motor Vehicles (Taxation).*

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(2) Such taxes shall be paid on every motor vehicle in respect of which registration or renewal of registration is effected after the passing of this Act.

(3) Notwithstanding the provisions of the Motor Tax Management Act, 1914, as subsequently amended, the tax imposed by this Act shall be paid at the time of the issue of the certificate of registration or the license of the motor vehicle and at each renewal thereof respectively.

**5.** For the purposes of this Act—

- Weight, how  
determined.
- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer 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 shall be the weight upon which the tax imposed by this Act is to be paid.

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SCHEDULE.

1. Any motor vehicle (being a motor lorry, motor omnibus, or motor car) :—

- (a) Where the vehicle has pneumatic, semi-pneumatic rubber, or superresilient tyres—
  - (i) Motor lorry—at the rate of 2s. 9d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 4½d. per half cwt. of its weight ;
  - (ii) Motor omnibus—at the rate of 4s. 3d. per half cwt. of its weight ;
  - (iii) Motor car—at the rate of 2s. 9d. per half cwt. of its weight.

(b)

4  
Act No. 75, 1924.

*Motor Vehicles (Taxation).*

- (b) Where the vehicle has non-pneumatic or solid tyres—
- (i) Motor lorry—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight;
  - (ii) Motor omnibus—at the rate of 5s. 6d. per half cwt. of its weight;
  - (iii) Motor car—at the rate of 3s. 3d. per half cwt. of its weight.
2. (a) Any motor cycle (solo) ... .. £1 2s. 6d.  
(b) Any motor cycle (with side car) ... £2.
3. Any trailer—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a trailer owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight.
4. Any other motor vehicle—at the rate of 3s. 6d. per half cwt. of its weight: Provided that any motor vehicle used solely for work on the farm shall be exempt from tax, and where owned by a farmer and used for traction on the roads solely for the carting of his own produce the rate shall be 1s. 9d. per half cwt. of its weight.
5. Any motor vehicle wholly manufactured within the British Empire to be charged according to the above scale, less a deduction of (6d.) sixpence per half cwt. of the weight of the motor vehicle.

*Exemptions.*

Ambulance motor vehicles.

Motor vehicles used by manufacturers or dealers upon which traders' plates are used for trial purposes in accordance with paragraph (q 2) of section three of the Motor Traffic Act, 1909, as inserted by section two of the Motor Traffic Amendment Act, 1915.

So much of the weight of a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Lands Division of the State as exceeds 5 tons.

*In the name and on behalf of His Majesty I assent to this Act.*

D. R. S. DE CHAIR,  
*Governor.*

*Government House,  
Sydney, 31st December, 1924.*



1924.

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Legislative Council.

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## Motor Vehicles (Taxation) Bill, 1924.

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### **.EXPLANATORY NOTE.**

THIS Bill is the taxing Bill to introduce an amended system of motor taxes to supplement the Main Roads Bill.

It repeals the Motor Vehicle Taxation Act, 1916, and takes its place.

Under the existing law the taxation of motor vehicles is imposed according to "horse-power" of the engine of the vehicle. Under the new measure it will be imposed according to the weight of the vehicle; and gives encouragement to the use of pneumatic tyres, and penalises the use of solid tyres by prescribing a lighter scale of tax for the same vehicle if it uses the pneumatic tyres. Separate rates of tax are provided for motor lorries, motor 'buses, and ordinary motor cars.

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*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

W. S. MOWLE,  
*Clerk of the Legislative Assembly.*  
*Legislative Assembly Chamber,*  
*Sydney, 25 November, 1924.*

## New South Wales.



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Act No. , 1924.

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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:—

1. This Act may be cited as the "Motor Vehicles (Taxation) Act, 1924." Short title.

*Motor Vehicles (Taxation).*

2. The Motor Vehicle (Taxation) Act, 1916, is hereby repealed. Repeal of Act No. 64 of 1916.

3. In this Act, unless the context or subject-matter otherwise indicates or requires,— Definitions.

- 5 "Farmer" means a person who cultivates his own land or that of another for his own profit.
- "Motor car" means a motor vehicle constructed to be used principally for the carriage of persons, but does not include a motor omnibus or a
- 10 "Motor cycle" means motor vehicle having less than three wheels.
- "Motor lorry" means motor vehicle constructed to be used principally for the carriage of goods, wares, or merchandise, or for the conveyance of any kind of materials used in any trade, business, or industry, or for use in any work whatsoever other than the conveyance of
- 15 "Motor omnibus" means a motor vehicle plying in a public street for hire for the conveyance of passengers at separate fares not being a taxi-cab.
- "Motor vehicle" means any motor car, motor carriage, motor cycle, or other vehicle propelled upon public streets wholly or partly by any volatile spirit, steam, gas, oil, or electricity, or by any means other than human or animal power, and includes a trailer, but does not
- 20 "Public street" means any street, road, lane, thoroughfare, footpath, or place open to or used by the public.
- 25 "Registration" means license under the Metropolitan Traffic Act, 1900, or registration under the Motor Traffic Act, 1909, as subsequently amended.
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4. (1) There shall be levied, collected, and paid for Taxation.  
40 the use of His Majesty taxes on motor vehicles at the scale set out in the first part of the Schedule to this Act and with the exemptions therein stated. (2)

*Motor Vehicles (Taxation).*

(2) Such taxes shall be paid on every motor vehicle in respect of which registration or renewal of registration is effected after the passing of this Act.

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10 **5.** For the purposes of this Act—

Weight, how determined.

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer unladen ready for attachment to a motor vehicle ;
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- 35 (ii) Motor omnibus—at the rate of 4s. 3d. per half cwt. of its weight ;
- (iii) Motor car—at the rate of 2s. 9d. per half cwt. of its weight.

(b)

*Motor Vehicles (Taxation).*

- (b) Where the vehicle has non-pneumatic or solid tyres—
- (i) Motor lorry—at the rate of 3s. 6d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 9d. per half cwt. of its weight;
- (ii) Motor omnibus—at the rate of 5s. 6d. per half cwt. of its weight;
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2. (a) Any motor cycle (solo) ... £1 2s. 6d.  
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*Exemptions.*

- Ambulance motor vehicles.
- Motor vehicles used by manufacturers or dealers upon which traders' plates are used for trial purposes in accordance with paragraph (q 2) of section three of the Motor Traffic Act, 1909, as inserted by section two of the Motor Traffic Amendment Act, 1915.
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