New South Wales



ANNO SEXTO DECIMO

GEORGII V REGIS.

Act No. 10, 1926.

An Act to make further provision for assessing and collecting taxes on certain motor vehicles; to provide for the refund of amounts of taxation paid by councils of shires and municipalities and by the Municipal Council of Sydney on certain motor vehicles; to amend the Motor Tax Management Act, 1914, and certain other Acts; and for purposes connected therewith. [Assented to, 17th March, 1926.]

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) Management Act, 1926."

Amendment of Act No. 34, amended by subsequent Acts, is amended,—

1914, as amended,—

New sec. 3A.

(a) by inserting the following new section next after section three:—

Payment of tax on tractors and trailers.

3A. Where, on or after the first day of January, one thousand nine hundred and twenty-six, and prior to the commencement of the Motor Vehicles (Taxation) Amendment Act, 1926, registration or renewal of registration of any tractor or trailer has been effected, the following provisions shall apply—

- (a) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was paid, the person who paid the same shall be entitled to a refund of any amount so paid in excess of the amount of tax which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected;
- (b) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was not paid, the tax thereon shall be paid within one month after the coming into force of the Motor Vehicles (Taxation) Amendment Act, 1926, and the amount of tax so to be paid shall be the amount which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected;

New sec. 5A.

Certain taxes paid by councils to be refunded.

(b) by inserting the following new section next after section five:—

5A. The amount of any tax imposed by the Motor Vehicles (Taxation) Act, 1924, paid prior to the commencement of the Motor Vehicles (Taxation) Amendment Act, 1926, by the council of a municipality or shire or of

the City of Sydney, on any motor vehicle owned by the council and used solely for the purposes of road construction, maintenance or repair, shall be refunded to the council which has paid the same.

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By Authority: Alfred James Kent, Government Printer, Sydney, 1926.

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		The National Company of the National States o
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by Assessment States State Government Printer, Splany, 1910.

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, 4 March, 1926.

New South Wales



ANNO SEXTO DECIMO

GEORGII V REGIS.

Act No. 10, 1926.

An Act to make further provision for assessing and collecting taxes on certain motor vehicles; to provide for the refund of amounts of taxation paid by councils of shires and municipalities and by the Municipal Council of Sydney on certain motor vehicles; to amend the Motor Tax Management Act, 1914, and certain other Acts; and for purposes connected therewith. [Assented to, 17th March, 1926.]

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) Management Act, 1926."

2.

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

R. GREIG, Chairman of Committees of the Legislative Assembly.

Amendment of Act No. 34, 1914.

2. The Motor Tax Management Act, 1914, as amended by subsequent Acts, is amended,—

New sec. 3A.

(a) by inserting the following new section next after section three:—

Payment of tax on tractors and trailers.

- 3A. Where, on or after the first day of January, one thousand nine hundred and twenty-six, and prior to the commencement of the Motor Vehicles (Taxation) Amendment Act, 1926, registration or renewal of registration of any tractor or trailer has been effected, the following provisions shall apply—
 - (a) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was paid, the person who paid the same shall be entitled to a refund of any amount so paid in excess of the amount of tax which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected;
 - (b) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was not paid, the tax thereon shall be paid within one month after the coming into force of the Motor Vehicles (Taxation) Amendment Act, 1926, and the amount of tax so to be paid shall be the amount which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected;

New sec. 5A.

(b) by inserting the following new section next after section five:—

Certain taxes paid by councils to be refunded.

5A. The amount of any tax imposed by the Motor Vehicles (Taxation) Act, 1924, paid prior to the commencement of the Motor Vehicles (Taxation) Amendment Act, 1926, by the council of a municipality or shire or of

the City of Sydney, on any motor vehicle owned by the council and used solely for the purposes of road construction, maintenance or repair, shall be refunded to the council which has paid the same.

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

D. R. S. DE CHAIR,

Government House, Governor. Sydney, 17th March, 1926.

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, 24 February, 1926.

New South Wales.



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GEORGII V REGIS.

Act No. , 1926.

An Act to make further provision for assessing and collecting taxes on certain motor vehicles; to provide for the refund of amounts of taxation paid by councils of shires and municipalities and by the Municipal Council of Sydney on certain motor vehicles; to amend the Motor Tax Management Act, 1914, and certain other Acts; and for purposes connected therewith.

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 short title... (Taxation) Management Act, 1926."

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2.

2. The Motor Tax Management Act,	1914,	as Amendment
amended by subsequent Acts, is amended,—		of Act No. 34, 1914.
		,

(a) by inserting the following new section next New sec. 3A. after section three:—

3A. Where, on or after the first day of Payment of January, one thousand nine hundred and tax on tractors and twenty-six, and prior to the commencement of trailers. the Motor Vehicles (Taxation) Amendment Act, 1926, registration or renewal of registration of any tractor or trailer has been effected, the following provisions shall apply—

(a) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation) Act, 1924, was paid, the person who paid the same shall be entitled to a refund of any amount so paid in excess of the amount of tax which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected;

(b) if the tax imposed on such tractor or trailer by the Motor Vehicles (Taxation)
Act, 1924, was not paid, the tax thereon shall be paid within one month after the coming into force of the Motor Vehicles (Taxation) Amendment Act, 1926, and the amount of tax so to be paid shall be the amount which would have been payable if the Motor Vehicles (Taxation) Amendment Act, 1926, had been in force when such registration or renewal of registration was effected;

(b) by inserting the following new section next New sec. 5A. after section five:—

5A. The amount of any tax imposed by the Certain taxes Motor Vehicles (Taxation) Act, 1924, paid paid by councils to prior to the commencement of the Motor be refunded. Vehicles (Taxation) Amendment Act, 1926, by the council of a municipality or shire or of

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the City of Sydney, on any motor vehicle owned by the council and used solely for the purposes of road construction, maintenance or repair, shall be refunded to the council which has paid the same.

Sydney: Alfred James Kent, Government Printer-1926.

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