

New South Wales.



ANNO TERTIO DECIMO

GEORGII VI REGIS.

Act No. 33, 1949.

An Act to impose certain taxation upon motor vehicles and trailers; and for purposes connected therewith. [Assented to, 11th November, 1949.]

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. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1949."

Short title, construction and commencement.

Motor Vehicles (Taxation).

(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Tax on
motor
vehicles.

2. (1) There shall be charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1949, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, motor vehicles tax upon motor vehicles at the rates set out in or the sums ascertained in accordance with the Schedule to this Act. Such tax shall be paid in respect of every motor vehicle the registration or renewal of registration of which takes effect after the commencement of this Act.

(2) The motor vehicles tax imposed by this Act shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1942.

Determina-
tion of
certain
matters.

3. For the purposes of this Act—

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer (including any article affixed thereto) 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 or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of a hundredweight, the number of one half-hundredweights next below the weight so ascertained, shall be the weight upon which the tax imposed by this Act is to be paid;

(d)

Motor Vehicles (Taxation).

(d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that—

- (i) of the total cost of the vehicle at the port of shipment to the Commonwealth of Australia a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire; or
- (ii) where the vehicle is constructed in the Commonwealth of Australia, of the total cost of the vehicle (excluding the cost of any second-hand material used in its construction) a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire.

SCHEDULE.

PART I.

Where registration or renewal of registration is effected for a period of one year.

1. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has pneumatic tyres on all wheels—at the rate of 2s. 6d. per half-hundredweight of its weight.

(b) Any motor omnibus which has pneumatic tyres on all wheels—at the rate of 3s. 10d. per half-hundredweight of its weight.

2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of 3s. 2d. per half-hundredweight of its weight.

(b) Any motor omnibus which has non-pneumatic tyres on all or any of the wheels—at the rate of 5s. per half-hundredweight of its weight.

3. (a) Any motor cycle without a side-car .. £1 0s. 0d.

(b) Any motor cycle with a side-car .. £1 16s. 0d.

Motor Vehicles (Taxation).

4. Any other motor vehicle—at the rate of 3s. 2d. per half-hundredweight of its weight.

5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4, both inclusive, of this Part of this Schedule, less a deduction of—

- (a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;
- (b) one shilling and sixpence in the case of a motor cycle without a side-car;
- (c) two shillings and sixpence in the case of a motor cycle with a side-car.

6. Any primary producer's vehicle (being a motor lorry or tractor)—at a rate equivalent to half the rate that would have been applicable to the vehicle under paragraphs 1 to 5, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

7. Notwithstanding anything contained in paragraphs 1 to 6, both inclusive, of this Part of this Schedule, the amount of tax on—

- (a) a tractor (not being a primary producer's vehicle) shall not in any case exceed £13 10s. 0d.;
- (b) a tractor (being a primary producer's vehicle) shall not in any case exceed £6 15s. 0d.;
- (c) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.

8. Any motor vehicle with a compression ignition engine—double the sum which would have been payable in respect of the vehicle under paragraphs 1 to 7, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

PART II.

Where registration or renewal of registration is effected for a period of three months.

A sum equivalent to twenty-seven and one-half per centum of the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART

Motor Vehicles (Taxation).

PART III.

Where registration or renewal of registration is effected for any period other than a period referred to in Part I or Part II of this Schedule.

A sum to be determined by dividing the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year by 365 and then multiplying the quotient by the number of days in the period for which the motor vehicle is registered.

PART IV.

Where any sum ascertained in accordance with the foregoing provisions of this Schedule leaves an amount of pence remaining when expressed in shillings or in pounds and shillings, the sum shall be adjusted to the nearest sixpence: Provided that—

- (a) if such amount is threepence it shall be omitted;
- (b) if such amount is ninepence it shall be regarded as if it were sixpence.

By Authority:

ALFRED HENRY PETTIFER, Government Printer, Sydney, 1949.

[3d.]

Hotel Charges (London).

Part III.

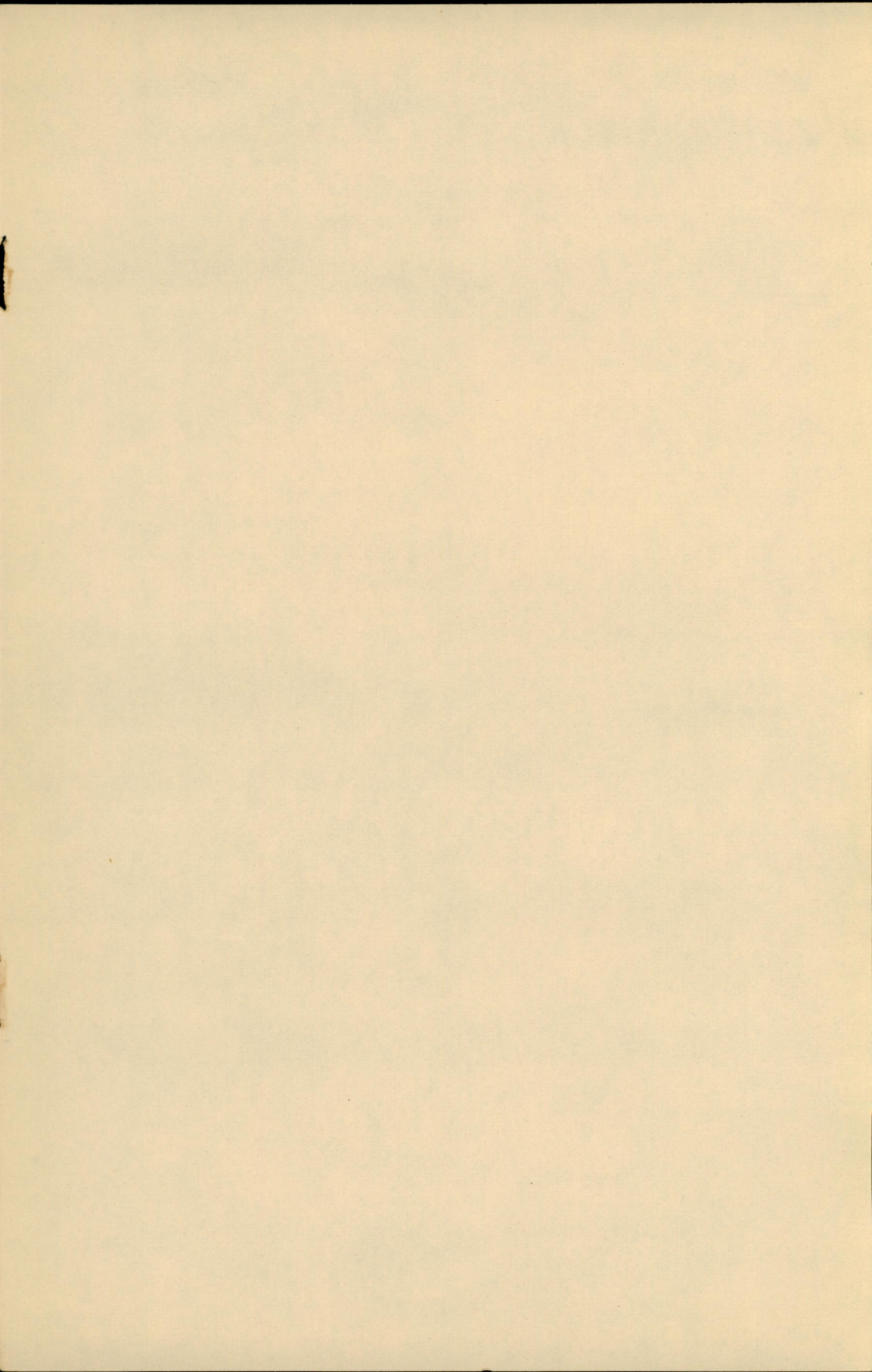
Notes exhibited or received in connection with the bill for the
month when a receipt is given in Part I or Part II of
the account.

A sum is to be entered in the column headed "Amount which is
in accordance with Part I of the Schedule" where the amount
of notes or receipts for the month which is exhibited or
received has been entered for a period of one year, and
and then indicating the number of days in the month
for which the notes or receipts are given.

Part IV.

Where any sum is entered in accordance with the foregoing
provisions of this Schedule there is an amount of notes remaining
when expressed in shillings or pence and shillings the sum
shall be entered in the column headed "Balance".

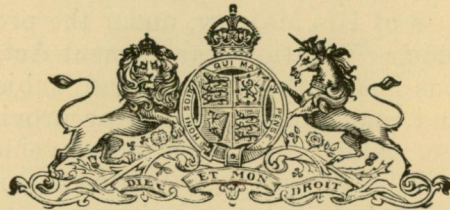
- (a) If such amount is expressed in shillings and pence it shall be entered as follows:
- (b) If such amount is expressed in pence it shall be entered as follows:



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.

H. ROBBINS,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 26 October, 1949.

New South Wales.



ANNO TERTIO DECIMO

GEORGII VI REGIS.

Act No. 33, 1949.

An Act to impose certain taxation upon motor vehicles and trailers; and for purposes connected therewith. [Assented to, 11th November, 1949.]

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. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1949."

Short title,
construction
and com-
mencement.

(2)

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

G. BOOTH,
Chairman of Committees of the Legislative Assembly.

Motor Vehicles (Taxation).

(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Tax on
motor
vehicles.

2. (1) There shall be charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1949, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, motor vehicles tax upon motor vehicles at the rates set out in or the sums ascertained in accordance with the Schedule to this Act. Such tax shall be paid in respect of every motor vehicle the registration or renewal of registration of which takes effect after the commencement of this Act.

(2) The motor vehicles tax imposed by this Act shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1942.

Determina-
tion of
certain
matters.

3. For the purposes of this Act—

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer (including any article affixed thereto) 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 or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of a hundredweight, the number of one half-hundredweights next below the weight so ascertained, shall be the weight upon which the tax imposed by this Act is to be paid;

(d)

Motor Vehicles (Taxation).

- (d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that—
- (i) of the total cost of the vehicle at the port of shipment to the Commonwealth of Australia a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire; or
 - (ii) where the vehicle is constructed in the Commonwealth of Australia, of the total cost of the vehicle (excluding the cost of any second-hand material used in its construction) a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire.

SCHEDULE.

PART I.

Where registration or renewal of registration is effected for a period of one year.

1. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has pneumatic tyres on all wheels—at the rate of 2s. 6d. per half-hundredweight of its weight.

(b) Any motor omnibus which has pneumatic tyres on all wheels—at the rate of 3s. 10d. per half-hundredweight of its weight.

2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of 3s. 2d. per half-hundredweight of its weight.

(b) Any motor omnibus which has non-pneumatic tyres on all or any of the wheels—at the rate of 5s. per half-hundredweight of its weight.

3. (a) Any motor cycle without a side-car .. £1 0s. 0d.

(b) Any motor cycle with a side-car .. £1 16s. 0d.

4.

Motor Vehicles (Taxation).

4. Any other motor vehicle—at the rate of 3s. 2d. per half-hundredweight of its weight.

5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4, both inclusive, of this Part of this Schedule, less a deduction of—

- (a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;
- (b) one shilling and sixpence in the case of a motor cycle without a side-car;
- (c) two shillings and sixpence in the case of a motor cycle with a side-car.

6. Any primary producer's vehicle (being a motor lorry or tractor)—at a rate equivalent to half the rate that would have been applicable to the vehicle under paragraphs 1 to 5, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

7. Notwithstanding anything contained in paragraphs 1 to 6, both inclusive, of this Part of this Schedule, the amount of tax on—

- (a) a tractor (not being a primary producer's vehicle) shall not in any case exceed £13 10s. 0d.;
- (b) a tractor (being a primary producer's vehicle) shall not in any case exceed £6 15s. 0d.;
- (c) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.

8. Any motor vehicle with a compression ignition engine—double the sum which would have been payable in respect of the vehicle under paragraphs 1 to 7, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

PART II.

Where registration or renewal of registration is effected for a period of three months.

A sum equivalent to twenty-seven and one-half per centum of the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART

Motor Vehicles (Taxation).

PART III.

Where registration or renewal of registration is effected for any period other than a period referred to in Part I or Part II of this Schedule.

A sum to be determined by dividing the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year by 365 and then multiplying the quotient by the number of days in the period for which the motor vehicle is registered.

PART IV.

Where any sum ascertained in accordance with the foregoing provisions of this Schedule leaves an amount of pence remaining when expressed in shillings or in pounds and shillings, the sum shall be adjusted to the nearest sixpence: Provided that—

- (a) if such amount is threepence it shall be omitted;
- (b) if such amount is ninepence it shall be regarded as if it were sixpence.

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

J. NORTHCOTT,
Governor.

*Government House,
Sydney, 11th November, 1949.*

Section 17 (1) (a)

Section 17

Where any sum is payable in accordance with the foregoing provisions of this section, the amount of such sum shall be deemed to be a liability of the person in whose name the sum is payable, and shall be treated as such for the purposes of the law relating to the liability of such person to pay such sum.

Where any sum is payable in accordance with the foregoing provisions of this section, the amount of such sum shall be deemed to be a liability of the person in whose name the sum is payable, and shall be treated as such for the purposes of the law relating to the liability of such person to pay such sum.

Section 17

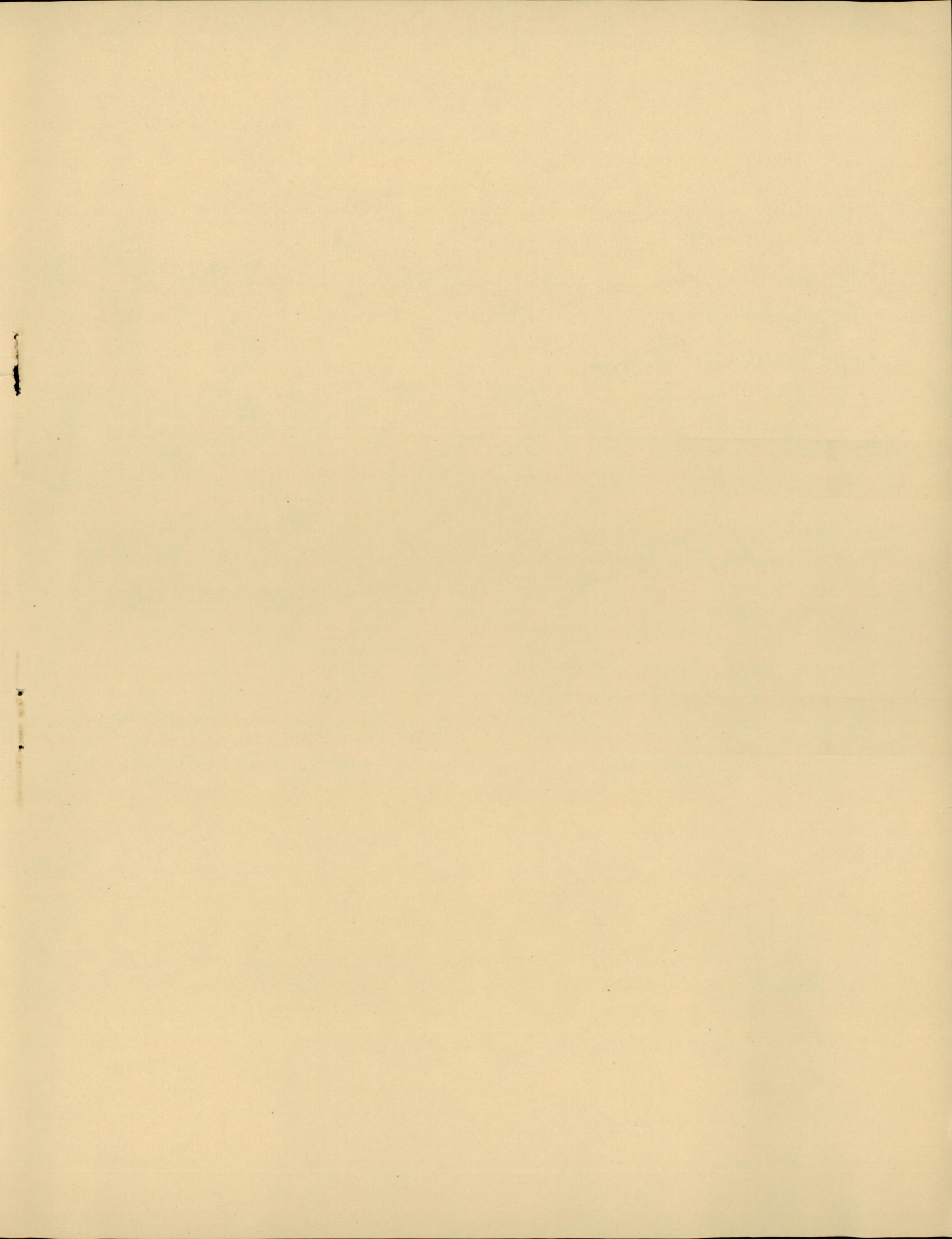
Where any sum is payable in accordance with the foregoing provisions of this section, the amount of such sum shall be deemed to be a liability of the person in whose name the sum is payable, and shall be treated as such for the purposes of the law relating to the liability of such person to pay such sum.

(a) If such amount is therefore it shall be omitted;
(b) If such amount is therefore it shall be regarded as if it were omitted.

In witness where and on behalf of His Majesty I assent to

J. NORTHCOTT,
Governor.

Printed and Published by the Government Printer,
Singapore, 1919.



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.

H. ROBBINS,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 26 October, 1949.*

New South Wales.



ANNO TERTIO DECIMO

GEORGII VI REGIS.

Act No. , 1949.

An Act to impose certain taxation upon motor vehicles and trailers; 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
5 the same, as follows :—

1. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1949."

Short title,
construction
and com-
mencement.

21955 439—

(2)

Motor Vehicles (Taxation).

(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2. (1) There shall be charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1949, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, motor vehicles tax upon motor vehicles at the rates set out in or the sums ascertained in accordance with the Schedule to this Act. Such tax shall be paid in respect of every motor vehicle the registration or renewal of registration of which takes effect after the commencement of this Act.

Tax on motor vehicles.

(2) The motor vehicles tax imposed by this Act shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1942.

3. For the purposes of this Act—

Determination of certain matters.

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer (including any article affixed thereto) 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 or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of a hundredweight, the number of one half-hundredweights next below the weight so ascertained, shall be the weight upon which the tax imposed by this Act is to be paid;

(d)

Motor Vehicles (Taxation).

- (d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that—
- 5 (i) of the total cost of the vehicle at the port of shipment to the Commonwealth of Australia a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the
- 10 British Empire and upon labour within such Empire; or
- 15 (ii) where the vehicle is constructed in the Commonwealth of Australia, of the total cost of the vehicle (excluding the cost of any second-hand material used in its construction) a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the
- 20 British Empire and upon labour within such Empire.

SCHEDULE.
PART I.

25 *Where registration or renewal of registration is effected for a period of one year.*

1. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has pneumatic tyres on all wheels—at the rate of 2s. 6d. per half-hundredweight of its weight.
- (b) Any motor omnibus which has pneumatic tyres on all
- 30 wheels—at the rate of 3s. 10d. per half-hundredweight of its weight.
2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of 3s. 2d. per half-hundredweight of its weight.
- (b) Any motor omnibus which has non-pneumatic tyres on all
- 35 or any of the wheels—at the rate of 5s. per half-hundredweight of its weight.
3. (a) Any motor cycle without a side-car .. £1 0s. 0d.
- (b) Any motor cycle with a side-car .. £1 16s. 0d.

Motor Vehicles (Taxation).

4. Any other motor vehicle—at the rate of 3s. 2d. per half-hundredweight of its weight.
5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4, both inclusive, of this Part of this Schedule, less a deduction of—
- (a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;
 - (b) one shilling and sixpence in the case of a motor cycle without a side-car;
 - 10 (c) two shillings and sixpence in the case of a motor cycle with a side-car.
6. Any primary producer's vehicle (being a motor lorry or tractor)—at a rate equivalent to half the rate that would have been applicable to the vehicle under paragraphs 1 to 5, both inclusive, of this 15 Part of this Schedule had this paragraph not been enacted.
7. Notwithstanding anything contained in paragraphs 1 to 6, both inclusive, of this Part of this Schedule, the amount of tax on—
- 20 (a) a tractor (not being a primary producer's vehicle) shall not in any case exceed £13 10s. 0d.;
 - (b) a tractor (being a primary producer's vehicle) shall not in any case exceed £6 15s. 0d.;
 - 25 (c) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.
8. Any motor vehicle with a compression ignition engine—double the sum which would have been payable in respect of the vehicle 30 under paragraphs 1 to 7, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

PART II.

Where registration or renewal of registration is effected for a period of three months.

- 35 A sum equivalent to twenty-seven and one-half per centum of the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART

Motor Vehicles (Taxation).

PART III.

Where registration or renewal of registration is effected for any period other than a period referred to in Part I or Part II of this Schedule.

- 5 A sum to be determined by dividing the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year by 365 and then multiplying the quotient by the number of days in the period
10 for which the motor vehicle is registered.

PART IV.

Where any sum ascertained in accordance with the foregoing provisions of this Schedule leaves an amount of pence remaining
15 when expressed in shillings or in pounds and shillings, the sum shall be adjusted to the nearest sixpence: Provided that—

- (a) if such amount is threepence it shall be omitted;
- (b) if such amount is ninepence it shall be regarded as if it were sixpence.

United States (Continued)

Part III

11. The amount of the tax on the net income of a trust or estate for a taxable year shall be determined by applying the rates in the following table to the net income of the trust or estate for that year:

12. If the net income of a trust or estate for a taxable year is not more than \$100, the tax shall be 10% of the net income. If the net income is more than \$100 but not more than \$1,000, the tax shall be \$10 plus 15% of the net income in excess of \$100. If the net income is more than \$1,000 but not more than \$5,000, the tax shall be \$155 plus 25% of the net income in excess of \$1,000. If the net income is more than \$5,000, the tax shall be \$1,125 plus 30% of the net income in excess of \$5,000.

Part IV

13. The amount of the tax on the net income of a trust or estate for a taxable year shall be determined by applying the rates in the following table to the net income of the trust or estate for that year:

14. If the net income of a trust or estate for a taxable year is not more than \$100, the tax shall be 10% of the net income. If the net income is more than \$100 but not more than \$1,000, the tax shall be \$10 plus 15% of the net income in excess of \$100. If the net income is more than \$1,000 but not more than \$5,000, the tax shall be \$155 plus 25% of the net income in excess of \$1,000. If the net income is more than \$5,000, the tax shall be \$1,125 plus 30% of the net income in excess of \$5,000.

Faint, illegible text at the top of the page, possibly a header or title.

Second block of faint, illegible text, appearing as a separate line or short paragraph.

Faint, illegible text at the bottom of the page, possibly a footer or concluding remarks.

Motor Vehicles (Taxation) Bill, 1949.

EXPLANATORY NOTE.

THIS Bill imposes motor vehicles tax on motor vehicles in lieu of that imposed by the Motor Vehicles (Taxation) Act, 1942,

The main object of the Bill is to make provision for doubling the motor vehicles tax payable on motor vehicles with compression ignition engines.

Petrol-driven vehicles contribute, not only in the form of motor vehicles tax, but also by way of the duty on petrol, to the funds which are available for expenditure by the Main Roads Board and the Councils on road-making work. Motor vehicles with compression ignition engines use diesel oil and pay motor vehicles tax only.

It is considered that vehicles with compression ignition engines are not entitled to this preferential treatment. On an average they would use the public roads to at least the same extent as petrol-driven vehicles.

The Bill prescribes rates of tax for vehicles which are registered for periods of less than twelve months.

The Bill otherwise differs only slightly from the provisions of the Motor Vehicles (Taxation) Act, 1942, the Differences being mainly concerned with the adjustment of anomalies.

Minor Vehicles (Taxation) Bill, 1931

EXPLANATORY NOTE

The Bill provides for the taxation of motor vehicles and motor cycles. It is intended to be a temporary measure for the purpose of raising revenue for the Government of India. The Bill is divided into three parts. Part I contains the provisions relating to the taxation of motor vehicles. Part II contains the provisions relating to the taxation of motor cycles. Part III contains the provisions relating to the taxation of motor vehicles and motor cycles. The Bill is intended to be a temporary measure for the purpose of raising revenue for the Government of India. The Bill is divided into three parts. Part I contains the provisions relating to the taxation of motor vehicles. Part II contains the provisions relating to the taxation of motor cycles. Part III contains the provisions relating to the taxation of motor vehicles and motor cycles. The Bill is intended to be a temporary measure for the purpose of raising revenue for the Government of India.

No. , 1949.

A BILL

To impose certain taxation upon motor vehicles and trailers; 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. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1949."

Short title, construction and commencement.

Motor Vehicles (Taxation).

(2) This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1949.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation
5 published in the Gazette.

2. (1) There shall be charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1949, and the regulations made thereunder, and subject to the
10 exemptions and reductions contained or provided for in that Act, motor vehicles tax upon motor vehicles at the rates set out in or the sums ascertained in accordance with the Schedule to this Act. Such tax shall be paid in
15 respect of every motor vehicle the registration or renewal of registration of which takes effect after the commencement of this Act.

Tax on motor vehicles.

(2) The motor vehicles tax imposed by this Act shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1942.

20 3. For the purposes of this Act—

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer (including any article affixed thereto) unladen ready for attachment to a motor vehicle;
- 25 (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;
- 30 (c) the number of one half-hundredweights nearest to the weight so ascertained or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of a hundredweight, the number of one half-hundredweights next below the weight so
35 ascertained, shall be the weight upon which the tax imposed by this Act is to be paid;

Determination of certain matters.

(d)

Motor Vehicles (Taxation).

(d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that—

- 5 (i) of the total cost of the vehicle at the port of shipment to the Commonwealth of Australia a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the
10 British Empire and upon labour within such Empire; or
- 15 (ii) where the vehicle is constructed in the Commonwealth of Australia, of the total cost of the vehicle (excluding the cost of any second-hand material used in its construction) a percentage of not less than ninety-seven and one half per centum is represented by expenditure upon material produced within the
20 British Empire and upon labour within such Empire.

SCHEDULE.

PART I.

25 *Where registration or renewal of registration is effected for a period of one year.*

1. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has pneumatic tyres on all wheels—at the rate of 2s. 6d. per half-hundredweight of its weight.
- 30 (b) Any motor omnibus which has pneumatic tyres on all wheels—at the rate of 3s. 10d. per half-hundredweight of its weight.
2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of 3s. 2d. per half-hundredweight of its weight.
- 35 (b) Any motor omnibus which has non-pneumatic tyres on all or any of the wheels—at the rate of 5s. per half-hundredweight of its weight.
3. (a) Any motor cycle without a side-car .. £1 0s. 0d.
(b) Any motor cycle with a side-car .. £1 16s. 0d.

Motor Vehicles (Taxation).

4. Any other motor vehicle—at the rate of 3s. 2d. per half-hundredweight of its weight.
5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4, both inclusive, of this Part of this Schedule, less a deduction of—
- (a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;
 - (b) one shilling and sixpence in the case of a motor cycle without a side-car;
 - 10 (c) two shillings and sixpence in the case of a motor cycle with a side-car.
6. Any primary producer's vehicle (being a motor lorry or tractor)—at a rate equivalent to half the rate that would have been applicable to the vehicle under paragraphs 1 to 5, both inclusive, of this
15 Part of this Schedule had this paragraph not been enacted.
7. Notwithstanding anything contained in paragraphs 1 to 6, both inclusive, of this Part of this Schedule, the amount of tax on—
- 20 (a) a tractor (not being a primary producer's vehicle) shall not in any case exceed £13 10s. 0d.;
 - (b) a tractor (being a primary producer's vehicle) shall not in any case exceed £6 15s. 0d.;
 - 25 (c) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.
8. Any motor vehicle with a compression ignition engine—double the sum which would have been payable in respect of the vehicle
30 under paragraphs 1 to 7, both inclusive, of this Part of this Schedule had this paragraph not been enacted.

PART II.

Where registration or renewal of registration is effected for a period of three months.

- 35 A sum equivalent to twenty-seven and one-half per centum of the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART

Motor Vehicles (Taxation).

PART III.

Where registration or renewal of registration is effected for any period other than a period referred to in Part I or Part II of this Schedule.

- 5 A sum to be determined by dividing the amount which, ascertained in accordance with Part I of this Schedule, would have been payable as motor vehicles tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year by 365 and then multiplying the quotient by the number of days in the period
10 for which the motor vehicle is registered.

PART IV.

Where any sum ascertained in accordance with the foregoing provisions of this Schedule leaves an amount of pence remaining when expressed in shillings or in pounds and shillings, the sum
15 shall be adjusted to the nearest sixpence: Provided that—

- (a) if such amount is threepence it shall be omitted;
 - (b) if such amount is ninepence it shall be regarded as if it were sixpence.
-

...

...

...

...

...

...

...

