

## MOTOR VEHICLES (TAXATION) AND MOTOR VEHICLES TAXATION MANAGEMENT (AMENDMENT) BILL, 1973

### EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to reduce the weight tax on primary producers' vehicles from 66 $\frac{2}{3}$  per cent. to 50 per cent. of the ordinary rate;
- (b) to provide that—
  - (i) certain motor vehicles owned, and registered pursuant to an application made, by the holder of a license under the Second-hand Motor Dealers Act, 1956; and
  - (ii) motor vehicles owned by employees of the Crown, of certain statutory bodies, of public authorities or of local government councils and used for the purposes of their employment or for social or domestic purposes,shall, for the purposes of the Motor Vehicles Taxation Management Act, 1949, be deemed to be motor vehicles used substantially for private purposes;
- (c) to extend the exemption from tax under the Motor Vehicles (Taxation) Act, 1971, applicable to certain motor vehicles—
  - (i) owned by local government councils and used solely for or in connection with any one of the following purposes, viz. road construction, road maintenance, road repair, removal of garbage or night soil so that the exemption applies to motor vehicles used solely for or in connection with any one or more of those purposes or the purposes of the work of fighting bush fires or civil defence work; or
  - (ii) used solely for or in connection with the work of fighting bush fires so that the exemption applies to motor vehicles used solely for that purpose and for the purpose of civil defence work;
- (d) to empower the Commissioner for Motor Transport to grant exemption from tax, or partial exemption from weight tax, in respect of motor vehicles used for or in connection with civil defence work and which, while upon a public street, are used solely for that work, or are used mainly for, or are not used for any purpose not connected with, that work;
- (e) to validate certain exemptions already granted;
- (f) to make other provisions of a minor or ancillary nature.



PROOF

No. , 1973.

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## A BILL

To provide for the reduction of, or exemption from, taxes in respect of certain motor vehicles; for this purpose to amend the Motor Vehicles (Taxation) Act, 1971, and the Motor Vehicles Taxation Management Act, 1949; to validate certain matters; and for purposes connected therewith.

[MR MORRIS—11 October, 1973.]

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BE

*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

**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  
5 follows :—

**1.** This Act may be cited as the "Motor Vehicles Short title.  
(Taxation) and Motor Vehicles Taxation Management  
(Amendment) Act, 1973".

**2.** (1) Sections 1, 4 (b) and 5 and this section Commence-  
10 commence on the date of assent to this Act. ment.

(2) Section 3 shall be deemed to have commenced  
on 1st October, 1973.

(3) Section 4 (a) shall be deemed to have  
commenced on 1st January, 1971.

**3.** The Motor Vehicles (Taxation) Act, 1971, is Amend-  
15 amended— ment of  
Act No. 59,  
1971.

(a) by omitting from clause 6 of Part I of the Second Second  
Schedule the figures "66 $\frac{2}{3}$ " and by inserting Schedule.  
instead the figures "50";

**20** (b) by omitting from clause 8 (b) of the same Part the  
matter "\$84.65" and by inserting instead the  
matter "\$63.50".



*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

4. The Motor Vehicles Taxation Management Act, 1949, is amended—

Amend-  
ment of  
Act No. 34,  
1949.

(a) (i) by omitting from section 3 the matter “(2) For the purposes” and by inserting instead the matter “(3) For the purposes”; (2) Sec. 3.  
(Definitions.)

(ii) by inserting in section 3 next before the matter “(d) in any other case” the following new paragraphs :—

(c1) in the case of—

(i) a motor car;

(ii) a station waggon; or

(iii) a trailer of the type ordinarily used for social or domestic purposes or for pleasure (including a caravan trailer),

owned, and registered pursuant to an application (other than an application for the transfer of registration) made, by the holder of a license under the Second-hand Motor Dealers Act, 1956—it is used or displayed for the purposes of resale or exchange or for social or domestic purposes or for pleasure;

(c2) in the case of a motor vehicle owned by a person who is an officer or an employee of the Crown or of a body constituted by or under an Act (including the council of a city, municipality or shire or a county council)—it is used for the purposes of his employment or for social or domestic purposes or for pleasure; or

(b)

*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

- 5 (b) (i) by omitting from section 7 (1) (c) (i) the words "is used solely for or in connection with road construction, maintenance or repair or the removal of garbage or night soil and is not used or let for hire" and by inserting instead the words "is not used or let for hire and is used solely for or in connection with any one or more of the following purposes :—
- 10 road construction, road maintenance, road repair, removal of garbage or night soil, the work of fighting bush fires, civil defence work";
- 15 (ii) by omitting from section 7 (1) (c) (ii) the words "road construction, maintenance or repair" and by inserting instead the words "any one or more of the following purposes :—
- 20 road construction, road maintenance, road repair, the work of fighting bush fires, civil defence work";
- (iii) by inserting in section 7 (1) (e) after the word "fires" the words "or civil defence work or both the work of fighting bush fires and civil defence work";
- 25 (iv) by inserting at the end of section 7 (3) the following new paragraph :—
- 30 (1) any motor vehicle which is used for or in connection with civil defence work and which, while upon a public street, is used solely for that work or is used mainly for, and is not used for any purpose not connected with, that work.

(v)

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*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

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(v) by inserting at the end of section 7 the following new subsection :—

5 (5) In this section, "civil defence work" means the work of dealing with an emergency as defined in section 3 of the State Emergency Services and Civil Defence Act, 1972.

5. Any exemption from tax, or partial exemption from Validation.  
weight tax imposed by section 2 (1) (b) of the Motor  
Vehicles (Taxation) Act, 1971, granted before the com-  
10 mencement of this section which would have been validly  
granted had the amendments made by section 4 (b) been in  
force when the exemption or partial exemption was granted  
is hereby validated.

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BY AUTHORITY

V. C. N. BLIGHT, C.B.E., GOVERNMENT PRINTER, NEW SOUTH WALES—1973

Subject: English

(7) of the following

(1) to the

For the purpose of the



*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.*

I. P. K. VIDLER,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 18 October, 1973.*

## **New South Wales**



ANNO VICESIMO SECUNDO

**ELIZABETHÆ II REGINÆ**

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**Act No.       , 1973.**

An Act to provide for the reduction of, or exemption from, taxes in respect of certain motor vehicles; for this purpose to amend the Motor Vehicles (Taxation) Act, 1971, and the Motor Vehicles Taxation Management Act, 1949; to validate certain matters; and for purposes connected therewith.

BE

*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

**B**E 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  
5 follows : —

1. This Act may be cited as the "Motor Vehicles Short title.  
(Taxation) and Motor Vehicles Taxation Management  
(Amendment) Act, 1973".

2. (1) Sections 1, 4 (b) and 5 and this section Commence-  
10 commence on the date of assent to this Act. ment.

(2) Section 3 shall be deemed to have commenced  
on 1st October, 1973.

(3) Section 4 (a) shall be deemed to have  
commenced on 1st January, 1971.

15 3. The Motor Vehicles (Taxation) Act, 1971, is Amend-  
amended— ment of  
Act No. 59,  
1971.

(a) by omitting from clause 6 of Part I of the Second Second  
Schedule the figures "66 $\frac{2}{3}$ " and by inserting Schedule.  
instead the figures "50";

20 (b) by omitting from clause 8 (b) of the same Part the  
matter "\$84.65" and by inserting instead the  
matter "\$63.50".

*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

4. The Motor Vehicles Taxation Management Act, 1949, is amended—

Amend-  
ment of  
Act No. 34,  
1949.

5 (a) (i) by omitting from section 3 the matter “(2) For the purposes” and by inserting instead the matter “(3) For the purposes”; (2) Sec. 3.  
(Definitions.)

(ii) by inserting in section 3 next before the matter “(d) in any other case” the following new paragraphs :—

(c1) in the case of—

- 10 (i) a motor car;  
(ii) a station waggon; or  
(iii) a trailer of the type ordinarily  
used for social or domestic  
15 purposes or for pleasure  
(including a caravan trailer),

owned, and registered pursuant to an  
application (other than an application  
for the transfer of registration) made,  
by the holder of a license under the  
20 Second-hand Motor Dealers Act,  
1956—it is used or displayed for the  
purposes of resale or exchange or for  
social or domestic purposes or for  
pleasure;

25 (c2) in the case of a motor vehicle owned  
by a person who is an officer or an  
employee of the Crown or of a body  
constituted by or under an Act  
(including the council of a city, muni-  
30 cipality or shire or a county council)  
—it is used for the purposes of his  
employment or for social or domestic  
purposes or for pleasure; or

(b)



*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

- (b) (i) by omitting from section 7 (1) (c) (i) the words "is used solely for or in connection with road construction, maintenance or repair or the removal of garbage or night soil and is not used or let for hire" and by inserting instead the words "is not used or let for hire and is used solely for or in connection with any one or more of the following purposes :—
- road construction, road maintenance, road repair, removal of garbage or night soil, the work of fighting bush fires, civil defence work";
- (ii) by omitting from section 7 (1) (c) (ii) the words "road construction, maintenance or repair" and by inserting instead the words "any one or more of the following purposes :—
- road construction, road maintenance, road repair, the work of fighting bush fires, civil defence work";
- (iii) by inserting in section 7 (1) (e) after the word "fires" the words "or civil defence work or both the work of fighting bush fires and civil defence work";
- (iv) by inserting at the end of section 7 (3) the following new paragraph :—
- (1) any motor vehicle which is used for or in connection with civil defence work and which, while upon a public street, is used solely for that work or is used mainly for, and is not used for any purpose not connected with, that work.

(v)



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*Motor Vehicles (Taxation) and Motor Vehicles Taxation  
Management (Amendment).*

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(v) by inserting at the end of section 7 the following new subsection :—

5                   (5) In this section, "civil defence work" means the work of dealing with an emergency as defined in section 3 of the State Emergency Services and Civil Defence Act, 1972.

5. Any exemption from tax, or partial exemption from Validation.  
weight tax imposed by section 2 (1) (b) of the Motor  
Vehicles (Taxation) Act, 1971, granted before the com-  
10 mencement of this section which would have been validly  
granted had the amendments made by section 4 (b) been in  
force when the exemption or partial exemption was granted  
is hereby validated.

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BY AUTHORITY

V. C. N. BLIGHT, C.B.E., GOVERNMENT PRINTER, NEW SOUTH WALES—1973

[5c]









No. , 1973.

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(c2) in the case of a motor vehicle owned by a person who is an officer or an employee of the Crown or of a body constituted by or under an Act (including the council of a city, municipality or shire or a county council)—it is used for the purposes of his employment or for social or domestic purposes or for pleasure; or

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(v) by inserting at the end of section 7 the following new subsection :—

(5) In this section, “civil defence work” means the work of dealing with an emergency as defined in section 3 of the State Emergency Services and Civil Defence Act, 1972.

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5. Any exemption from tax, or partial exemption from Validation.  
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is hereby validated.

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BY AUTHORITY

V. C. N. BLIGHT, C.B.E., GOVERNMENT PRINTER, NEW SOUTH WALES—1973

[5c]

Act No. 1973

Section 1. The following provisions shall be added to the Code of Laws of the City of New York:

(a) by inserting at the end of section 24 of the Code of Laws of the City of New York the following new subsection:

(2) In this section, "child" shall mean any person under the age of 18 years who is the subject of a child support order, as defined in section 24 of the Code of Laws of the City of New York.

Section 2. The following provisions shall be added to the Code of Laws of the City of New York:

Section 24. (a) by inserting at the end of section 24 of the Code of Laws of the City of New York the following new subsection:

(2) In this section, "child" shall mean any person under the age of 18 years who is the subject of a child support order, as defined in section 24 of the Code of Laws of the City of New York.



