MOTOR VEHICLES (TAXATION) BILL

Schedule of Amendments referred to in Legislative Council's Message of 1 December, 1971.

No. 1.—Page 3, First Schedule, line 29. Omit "solely", insert "substantially".
No. 2.—Page 5, Second Schedule, line 9. Omit "solely", insert "substantially".
No. 3.—Page 5, Second Schedule, line 13. Omit "solely", insert "substantially".
No. 4.—Page 5, Second Schedule, line 27. Omit "solely", insert "substantially".
No. 5.—Page 5, Second Schedule, line 32. Omit "solely", insert "substantially".
No. 6.—Page 7, Second Schedule, line 2. Omit "motor lorry, tractor or trailer", insert "motor lorry other than a station waggon, or is a tractor or trailer,".
No. 7.—Page 7, Second Schedule, line 4. Omit "80", insert "663".
No. 8.—Page 7, Second Schedule. Omit lines 8–14, both inclusive.

No. 9.-Page 7, Second Schedule, line 25. Omit "\$101.60", insert "\$84.65".

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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.

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

Legislative Assembly Chamber, Sydney, 24 November, 1971.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.

A. W. SAXON, Clerk of the Parliaments.

Legislative Council Chamber, Sydney, 1 December, 1971.



ANNO VICESIMO

ELIZABETHÆ II REGINÆ

Act No. , 1971.

An Act to impose taxation in respect of motor vehicles; and for purposes connected therewith.

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 follows : —

1. (1) This Act may be cited as the "Motor Vehicles Short title, construction (Taxation) Act, 1971".

(2) construction and commencement.

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NOTE.—The words to be *omitted* are *ruled through*; those to be *inserted* are printed in **black letter**.

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

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

2. (1) Where the registration or renewal of registration Tax on of a motor vehicle is effected after the commencement of this motor vehicles. Act-

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act: and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act.
- 15 shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.
- (2) The motor vehicles weight tax imposed by this 20 Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.
 - 3. For the purposes of this Act—

Determination of

(a) the weight of a trailer is its gross weight (including weight of vehicle. any article affixed thereto) unladen and ready for attachment to a motor vehicle:

(b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

(c)

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- (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
 - (i) shall be disregarded if it is one-quarter of a hundredweight or less;
 - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and
 - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

4. Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this
15 Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

Sec. 2.

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

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The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used solely substantially for private purposes that—

(i) weighs less than 15 hundredweight-\$6.50;

(ii)

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- (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;
- (iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect 10 of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

15 The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect **20** of a motor vehicle is the amount ascertained in accordance with the formula—

 $x = \frac{ab}{365}$

25 where—

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"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

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SECOND SCHEDULE.

WEIGHT TAX.

PART I.

5 The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

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(a) where the motor car is used solely substantially for private purposes—the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;

(b) where the motor car is not used solely substantially for private purposes—the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight 20 of the motor omnibus.

3. The amount applicable in respect of a motor cycle is-

(a) where the motor cycle does not have a side-car-\$4.10; or

(b) where the motor cycle has a side-car—\$7.25.

4. The amount applicable in respect of a motor vehicle that has pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

> (a) where the motor vehicle is used solely substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or

> (b) where the motor vehicle is not used solely substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

> > TABLE.

TA	BL	E.

	Weight of Vehicle		Amount		
5	Exceeding—	Not Exceeding—	Column A	Column B	
	cwts.	cwts.	S	S	
		5	5.35	7.00	
	5	10	8.40	11.00	
	10	15	13.80	18.00	
0	15	20	19.15	25.00	
	20	25	26.05	34.00	
	25 30	30	32.95 42.15	43.00	
	30	35 40	42.15 52.10	55.00 68.00	
	40	40	65.15	85.00	
5	40	50	80.50	105.00	
	50	55	97.35	127.00	
	55	60	112.70	147.00	
	60	60 65	124.95	163.00	
0	65	70	137.20	179.00	
•	70	75	148.70	194.00	
	75	80	161.00	210.00	
	80	85	172.50	225.00	
_	85	90	184.75	241.00	
5	90	95	196.25	256.00	
	95	100 105	208.50	272.00	
	100	105	220.80 232.30	288.00 303.00	
	105 110	115	232.50	319.00	
0	115	120	256.05	334.00	
0	120	125	268.30	350.00	
	125	130	279.80	365.00	
	130	135	292.10	381.00	
	135	140	303.60	396.00	
5	140		\$303.60 plus \$11.50	\$396.00 plus \$15.00	
			for each 5 cwt. or	for each 5 cwt. or	
		a store sources	part thereof by	part thereof by	
		1.23	which the weight	which the weight	
		C. AN PARTY IN THE	exceeds 140 cwt.	exceeds 140 cwt.	

40 5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

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- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

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6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry, tractor or trailer motor lorry other than a station waggon, or is a tractor or trailer, is an amount equivalent to $80 \ 66_3^2$ per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount appli cable in respect of a privary producer's vehicle to which the Road Mintenance (Contributior) Act, 1958, applies
10 is an amount equivalent to 66²/₂ per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause, of this Part of this Schedule if this clause and clause 6 of this Part of this Schedule had not been enacted.

15 7. 8. The amount applicable in respect of a motor vehicle that is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 663 per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

20 8. 9. Notwithstanding anything in clauses 1 to 6, both inclusive, of this Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$101.60 \$84.65;
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- (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

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PART

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

15 The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{1}{265}$$

where---

"x" represents the amount so applicable;

"a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971 [10c]

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, 24 November, 1971.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.

Clerk of the Parliaments.

Legislative Council Chamber, Sydney, December, 1971.



ANNO VICESIMO

ELIZABETHÆ II REGINÆ

Act No. , 1971.

An Act to impose taxation in respect of motor vehicles; and for purposes connected therewith.

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. (1) This Act may be cited as the "Motor Vehicles Short title, construction and com-

(2) mencement.

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NOTE.—The words to be *omitted* are *ruled through*; those to be *inserted* are printed in **black letter**.

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

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

2. (1) Where the registration or renewal of registration Tax on of a motor vehicle is effected after the commencement of this $\frac{motor}{vehicles}$. Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,
- 15 shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.
- 20 (2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.
 - 3. For the purposes of this Act—

Determination of

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- (a) the weight of a trailer is its gross weight (including weight of any article affixed thereto) unladen and ready for vehicle. attachment to a motor vehicle;
- (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

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(c)

Motor Vehicles (Taxation). (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction-(i) shall be disregarded if it is one-quarter of a 5 hundredweight or less; (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight. 4. Where an amount of tax ascertained in accordance

with, or at the appropriate rate specified in, a Schedule to this 15 Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents-

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

Sec. 2.

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year. 25

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant-\$4;
- (b) in the case of a motor car or station waggon used solely substantially for private purposes that-

(i) weighs less than 15 hundredweight-\$6.50;

(ii)

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- (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;
- (iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

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PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect 10 of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

15 The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect **20** of a motor vehicle is the amount ascertained in accordance with the formula—

$x = \frac{ab}{365}$

25 where—

"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
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- "b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

(a) where the motor car is used solely substantially for private purposes—the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;

(b) where the motor car is not used solely substantially for private purposes—the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight 20 of the motor omnibus.

3. The amount applicable in respect of a motor cycle is-

- (a) where the motor cycle does not have a side-car-\$4.10; or
- (b) where the motor cycle has a side-car—\$7.25.

4. The amount applicable in respect of a motor vehicle that has
25 pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

(a) where the motor vehicle is used solely substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or

(b) where the motor vehicle is not used solely substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

TABLE.

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TABLE.

	Weight of Vehicle		Amount	
	Exceeding—	Not Exceeding—	Column A	Column B
	cwts.	cwts.	s	\$
		5	5.35	7.00
	5	10	8.40	11.00
	10	15	13.80	18.00
)	15	20	19.15	25.00
	20	25	26.05	34.00
	25	30	32.95	43.00
	30	35	42.15	55.00
	35	40	52.10	68.00
5	40	45	65.15	85.00
	45	50	80.50	105.00
	50	55	97.35	127.00
	55	60	112.70	147.00
	60	65	124.95	163.00
)	65 70	70	137.20	179.00
	75	75	148.70	194.00
	80	80 85	161.00 172.50	210.00 225.00
	85	90	184.75	241.00
;	90	95	196.25	256.00
	95	100	208.50	272.00
	100	105	220.80	288.00
	105	110	232.30	303.00
	110	115	244.55	319.00
)	115	120	256.05	334.00
	120	125	268.30	350.00
	125	130	279.80	365.00
	130	135	292.10	381.00
	135	140	303.60	396.00
;	140	48	\$303.60 plus \$11.50	
			for each 5 cwt. or	for each 5 cwt. or
		To I A Strand	part thereof by	part thereof by
		and the second sec	which the weight	which the weight
		A	exceeds 140 cwt.	exceeds 140 cwt.

40 5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

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(a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and

(b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

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6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry, tractor or trailer motor lorry other than a station waggon, or is a tractor or trailer, is an amount equivalent to $80 \ 66^2_3$ per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a prinary producer's vehicle to which the Road Mintenance (Contributior) Act, 1958, applies
10 is an amount equivalent to 66²/₃ per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause , of this Part of this Schedule if this clause and clause 6 of this Pat of this Schedule had not been enacted.

- 15 7. 8. The amount applicable in respect of a motor vehicle that is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 66³ per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.
- 20 8. 9. Notwithstanding anything in clauses 1 to 6, both inclusive, of this Part of this Schedule—
 - (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
 - (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$101.60 \$84.65;
 - (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and

(ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

PART

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Motor Vehicles (Taxation).

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

5 The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

15 The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = ---$$

where-

"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
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- "b" represents the number of days in the period for which the registration or renewal of registration is effected.
- BY AUTHORITY V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971

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, 24 November, 1971.



ANNO VICESIMO ELIZABETHÆ II REGINÆ

Act No. , 1971.

An Act to impose taxation in respect of motor vehicles; and for purposes connected therewith.

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 follows : —

1. (1) This Act may be cited as the "Motor Vehicles Short title, construction (Taxation) Act, 1971".

construction and commencement.

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

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

2. (1) Where the registration or renewal of registration Tax on of a motor vehicle is effected after the commencement of this motor vehicles. Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,
- 15 shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.
- 20 (2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.
 - 3. For the purposes of this Act—

Determination of

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- (a) the weight of a trailer is its gross weight (including weight of any article affixed thereto) unladen and ready for vehicle. attachment to a motor vehicle;
- (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

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(c)

- (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
 - (i) shall be disregarded if it is one-quarter of a hundredweight or less;
 - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and
 - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this
 15 Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

Sec. 2.

Second Will 21

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used solely for private purposes that—

(i) weighs less than 15 hundredweight-\$6.50;

(ii)

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(ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8; 4

(iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect 10 of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

15 The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect 20 of a motor vehicle is the amount ascertained in accordance with the formula—

 $x = \frac{ab}{365}$

25 where—

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"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

Act No. , 1971.

Motor Vehicles (Taxation).

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

5 The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

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(a) where the motor car is used solely for private purposes the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;

(b) where the motor car is not used solely for private purposes —the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight 20 of the motor omnibus.

- 3. The amount applicable in respect of a motor cycle is-
 - (a) where the motor cycle does not have a side-car-\$4.10; or
 - (b) where the motor cycle has a side-car-\$7.25.

4. The amount applicable in respect of a motor vehicle that has
25 pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

(a) where the motor vehicle is used solely for private purposes —the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or

(b) where the motor vehicle is not used solely for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

TABLE.

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TADID		
TABLE.		

Weight of Vehicle		Amount		
Exc	eeding	Not Exceeding—	Column A	Column B
	cwts.	cwts.	S	S
		5	5.35	7.00
	5	10	8.40	11.00
	10	15	13.80	18.00
	15	20	19.15	25.00
	20	25	26.05	34.00
	25 30	30	32.95	43.00
	30	35	42.15	55.00
	35	40	52.10	68.00
	40	45	65.15	85.00
	45	50	80.50	105.00
	50	55	97.35	127.00
	55	60	112.70	147.00
	60 65	65	124.95	163.00
	65	70	137.20	179.00
	70	75	148.70	194.00
	75	80	161.00	210.00
	80	85	172.50	225.00
	85	90	184.75	241.00
	90	95	196.25	256.00
	95	100	208.50	272.00
	100 105	105	220.80	288.00
	105	110	232.30	303.00
	110	115	244.55	319.00
	115	120	256.05	334.00
	120	125	268.30	350.00
	125	130	279.80	365.00
	130 135	135	292.10	381.00
	135	140	303.60	396.00
	140	all shirter white	\$303.60 plus \$11.50	\$396.00 plus \$15.00
		and tablet in ander	for each 5 cwt. or	for each 5 cwt. or
		and the second second	part thereof by	part thereof by
		1 States and States and	which the weight	which the weight
			exceeds 140 cwt.	exceeds 140 cwt.

40 5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

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- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

6.

6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry, tractor or trailer is an amount equivalent to 80 per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a primary producer's vehicle to which the Road Maintenance (Contribution) Act, 1958, applies is an amount equivalent to 66²/₃ per centum of the amount that would 10 be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause and clause 6 of this Part of this Schedule had

8. The amount applicable in respect of a motor vehicle that is a 15 vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 66²/₃ per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

9. Notwithstanding anything in clauses 1 to 6, both inclusive, of this 20 Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$101.60;
- (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

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not been enacted.

PART

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

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The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

15 The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

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where-

"x" represents the amount so applicable;

"a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES-1971 [10c]

No. , 1971.

A BILL

To impose taxation in respect of motor vehicles; and for purposes connected therewith.

[MR MORRIS-17 November, 1971.]

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. (1) This Act may be cited as the "Motor Vehicles Short title, construction Act 1971" (Taxation) Act, 1971".

and commencement.

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(2)

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

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

2. (1) Where the registration or renewal of registration Tax on of a motor vehicle is effected after the commencement of this motor vehicles. Act-

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act.
- 15 shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.
- (2) The motor vehicles weight tax imposed by this 20 Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.

3. For the purposes of this Act—

Determination of

(c)

- (a) the weight of a trailer is its gross weight (including weight of vehicle. any article affixed thereto) unladen and ready for attachment to a motor vehicle:
- (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

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- (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
 - (i) shall be disregarded if it is one-quarter of a hundredweight or less;
 - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and
 - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

4. Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this
15 Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used solely for private purposes that—

(i) weighs less than 15 hundredweight—\$6.50;

(ii)

Sec. 2.

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(ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8:

(iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect 10 of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

15 The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect **20** of a motor vehicle is the amount ascertained in accordance with the formula—

 $x = \frac{ab}{365}$

25 where—

"x" represents the amount so applicable;

"a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

5 The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

- (a) where the motor car is used solely for private purposes the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;
- (b) where the motor car is not used solely for private purposes —the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight 20 of the motor omnibus.

3. The amount applicable in respect of a motor cycle is-

(a) where the motor cycle does not have a side-car-\$4.10; or

(b) where the motor cycle has a side-car—\$7.25.

4. The amount applicable in respect of a motor vehicle that has 25 pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

> (a) where the motor vehicle is used solely for private purposes —the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or

> (b) where the motor vehicle is not used solely for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

> > TABLE.

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Act No. , 1971.

Motor Vehicles (Taxation).

TABLE.

	Weight of Vehicle		Amount	
-	Exceeding—	Not Exceeding—	Column A	Column B
-	cwts.	cwts.	S	S
		5	5.35	7.00
		10	8.40	11.00
	10	15	13.80	18.00
	15	20	19.15	25.00
	20	25	26.05	34.00
	25	30 35	32.95	43.00
	30 35	35 40	42.15 52.10	55.00 68.00
	40	40	65.15	85.00
	40	50	80.50	105.00
	50	55	97 35	127.00
	55	60	97.35 112.70	147.00
	60	65	124.95	163.00
	65	70	137.20	179.00
	70	75	148.70	194.00
	75	80	161.00	210.00
	80	85	172.50	225.00
	85	90	184.75	241.00
	90	95	196.25	256.00
	95	100	208.50	272.00
	100	105	220.80	288.00
	105 110	110	232.30	303.00
	115	115 120	244.55 256.05	319.00 334.00
	120	120	258.05	350.00
	125	130	279.80	365.00
	130	135	292.10	381.00
	135	140	303.60	396.00
	140		\$303.60 plus \$11.50	\$396.00 plus \$15.00
	and the	1.000 05V.5.000	for each 5 cwt. or	for each 5 cwt. or
		solution to builder	part thereof by	part thereof by
		1. I Strick all	which the weight	which the weight
		and the second of the	exceeds 140 cwt.	exceeds 140 cwt.

40 5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

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(a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and

(b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

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6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry, tractor or trailer is an amount equivalent to 80 per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a primary producer's vehicle to which the Road Maintenance (Contribution) Act, 1958, applies is an amount equivalent to 66²/₃ per centum of the amount that would 10 be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause and clause 6 of this Part of this Schedule had not been enacted.

8. The amount applicable in respect of a motor vehicle that is a 15 vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 663 per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

9. Notwithstanding anything in clauses 1 to 6, both inclusive, of this 20 Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$101.60;
- 25 (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

PART

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Act No. , 1971.

Motor Vehicles (Taxation).

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

5 The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

15 The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

ab

where-

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"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
- "b" represents the number of days in the period for which the registration or renewal of registration is effected.

BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971 [10c]

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Hansard

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, 24 November, 1971.



ANNO VICESIMO

ELIZABETHÆ II REGI

, 1971. Act No.

An Act to impose taxation in respect of motor vehicles; and for purposes connected therewith.

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 follows : --

1. (1) This Act may be cited as the "Motor Vehicles Short title, (Taxation) Act, 1971".

construction and commencement.

161-70275

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

(3) This Act commences on a day to be appointed by the Governor and notified by proclamation published in the5 Gazette.

2. (1) Where the registration or renewal of registration Tax on of a motor vehicle is effected after the commencement of this $\frac{motor}{vehicles}$. Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,
- 15 shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.
- 20 (2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.
 - 3. For the purposes of this Act—

Determination of

(c)

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- (a) the weight of a trailer is its gross weight (including weight of any article affixed thereto) unladen and ready for attachment to a motor vehicle;
- (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

ihi) ne-

	(c) where the weight of a vehicle expressed in hundred- weights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
5	(i) shall be disregarded if it is one-quarter of a hundredweight or less;
	 (ii) shall be reckoned as one-half of a hundred- weight if it exceeds one-quarter of a hundredweight but does not exceed three- quarters of a hundredweight; and
10	 (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundred- weight.

- of cents that is not a multiple of five, that number of cents— (a) shall be disregarded if it is less than five; or
 - (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

Sec. 2.

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TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used solely for private purposes that—

(i) weighs less than 15 hundredweight-\$6.50;

(ii)

- (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;
- (iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect 10 of a motor vehicle is an amount equivalent to 27½ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

15 The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect 20 of a motor vehicle is the amount ascertained in accordance with the formula—

 $x = \frac{ab}{365}$

25 where-

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"x" represents the amount so applicable;

"a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

5 The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

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- (a) where the motor car is used solely for private purposes the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;
- (b) where the motor car is not used solely for private purposes —the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight 20 of the motor omnibus.

- 3. The amount applicable in respect of a motor cycle is-
 - (a) where the motor cycle does not have a side-car-\$4.10; or
 - (b) where the motor cycle has a side-car-\$7.25.

4. The amount applicable in respect of a motor vehicle that has pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

- (a) where the motor vehicle is used solely for private purposes

 the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or
- (b) where the motor vehicle is not used solely for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

TABLE.

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Motor	Vehicles	(Taxation).	
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TA	BL	E.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding—	Column A	Column B
cwts.	cwts.	S	\$
	5	5.35	7.00
5	10	8.40	11.00
10	15	13.80	18.00
15	20	19.15	25.00
20	25 30	26.05	34.00 43.00
25	35	32.95 42.15	55.00
30 35	40	52.10	68.00
40	45	65.15	85.00
40	50	80.50	105.00
50	55	97.35	127.00
55	60	97.35 112.70	147.00
60	65	124.95	163.00
65	70	137.20	179.00
70	75	148.70	194.00
75	80	161.00	210.00
80	85	172.50	225.00
85	90	184.75	241.00
90	95	196.25	256.00
95	100	208.50	272.00
100	105	220.80	288.00
105	110 115	232.30 244.55	303.00 319.00
110 115	113	256.05	334.00
113	120	258.30	350.00
125	130	279.80	365.00
130	135	292.10	381.00
135	140	303.60	396.00
140		\$303.60 plus \$11.50	\$396.00 plus \$15.00
140	add espectant (add	for each 5 cwt. or	for each 5 cwt. or
	to abiday 10t	part thereof by	part thereof by
		which the weight	which the weight
	a state a second second	exceeds 140 cwt.	exceeds 140 cwt.

40 5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

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6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry, tractor or trailer is an amount equivalent to 80 per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been

enacted.

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7. The amount applicable in respect of a primary producer's vehicle to which the Road Maintenance (Contribution) Act, 1958, applies is an amount equivalent to $66\frac{2}{3}$ per centum of the amount that would

10 be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause and clause 6 of this Part of this Schedule had not been enacted.

8. The amount applicable in respect of a motor vehicle that is a 15 vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 66³ per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

9. Notwithstanding anything in clauses 1 to 6, both inclusive, of this 20 Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$101.60;
- 25 (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

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PART

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

5 The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

15 The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = -$$

where-

- "x" represents the amount so applicable;
- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES-1971 [10c]

PROOF

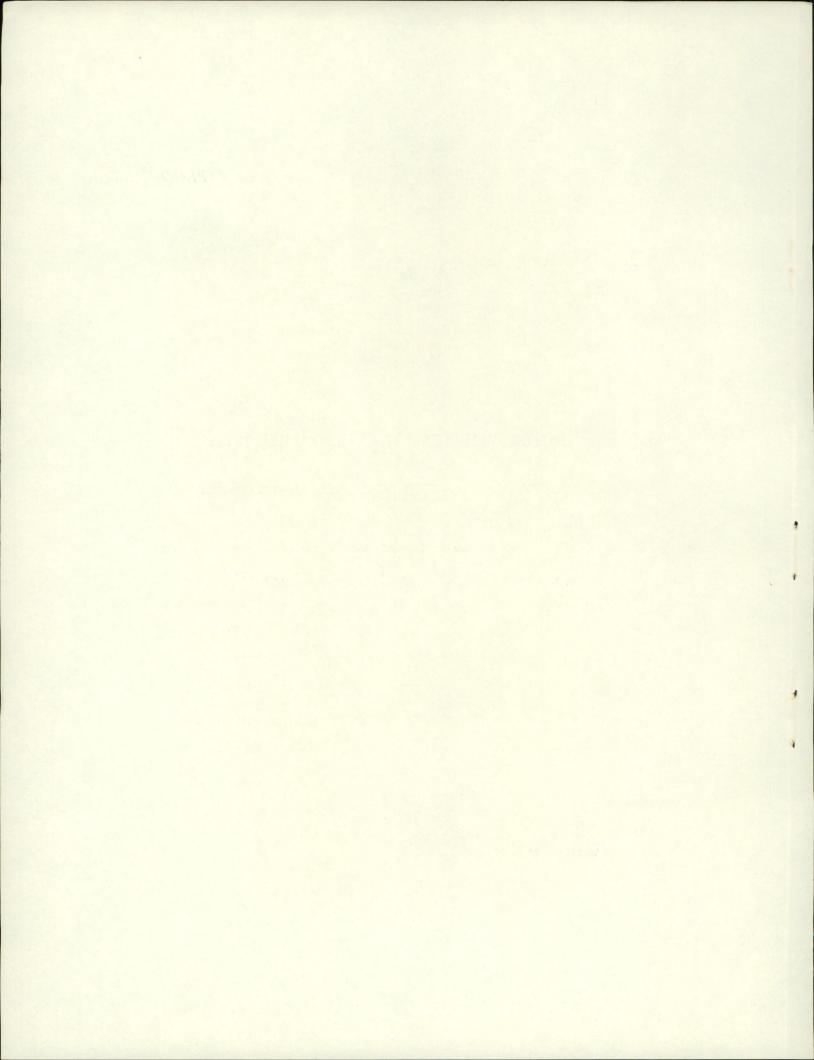
MOTOR VEHICLES (TAXATION) BILL, 1971

EXPLANATORY NOTE

THE objects of this Bill are-

- (a) to vary rates of taxation imposed in respect of motor vehicles in so far as the rates are applied on a weight basis;
- (b) to impose an additional tax in respect of motor vehicles;
- (c) to make provisions consequential upon or ancillary to the foregoing.

70275 161-



PROOF

No. , 1971.

A BILL

To impose taxation in respect of motor vehicles; and for purposes connected therewith.

[MR MORRIS-17 November, 1971.]

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 follows : ---

1. (1) This Act may be cited as the "Motor Vehicles short title, (Taxation) Act, 1971".

construction and commencement.

70275 161-

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(2)

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

(3) This Act commences on a day to be appointed by the Governor and notified by proclamation published in the5 Gazette.

2. (1) Where the registration or renewal of registration Tax on of a motor vehicle is effected after the commencement of this $\frac{motor}{vehicles}$. Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,
- 15 shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.
- 20 (2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.
 - 3. For the purposes of this Act—

Determination of

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- (a) the weight of a trailer is its gross weight (including weight of any article affixed thereto) unladen and ready for vehicle.
 (b) the weight of a motor vehicle is the gross weight of
- the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

(c)

- (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
 - (i) shall be disregarded if it is one-quarter of a hundredweight or less;
 - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and
 - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

4. Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this
15 Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

(a) shall be disregarded if it is less than five; or

(b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

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FIRST SCHEDULE.

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used solely for private purposes that—

(i) weighs less than 15 hundredweight-\$6.50;

(ii)

Sec. 2.

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- (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;
- (iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect 10 of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

15 The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect **20** of a motor vehicle is the amount ascertained in accordance with the formula—

 $x = \frac{ab}{365}$

25 where—

"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
- 30

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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

Motor Vehicles (Taxation).

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

5 The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

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(a) where the motor car is used solely for private purposes the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;

(b) where the motor car is not used solely for private purposes —the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight 20 of the motor omnibus.

3. The amount applicable in respect of a motor cycle is-

(a) where the motor cycle does not have a side-car-\$4.10; or

(b) where the motor cycle has a side-car-\$7.25.

4. The amount applicable in respect of a motor vehicle that has pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

> (a) where the motor vehicle is used solely for private purposes —the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or

> (b) where the motor vehicle is not used solely for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

> > TABLE.

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TABL	E.			

	Weight of Vehicle		Amount		
-	Exceeding—	Not Exceeding—	Column A	Column B	
	cwts.	cwts.	S	S	
		5	5.35	7.00	
	5	10	8.40	11.00	
	10	15	13.80	18.00	
)	15	20	19.15	25.00	
	20	25	26.05	34.00	
	25 30	30 35	32.95 42.15	43.00 55.00	
	35	40	52.10	68.00	
5	40	45	65.15	85.00	
,	45	50	80.50	105.00	
	50	55	97.35	127.00	
	55	60	112.70	147.00	
	60	65	124.95	163.00	
)	65	70	137.20	179.00	
	70	75	148.70	194.00	
	75	80	161.00	210.00	
	80	85	172.50	225.00	
	85 90	90	184.75	241.00	
5	90	95 100	208.50	256.00 272.00	
	100	105	2208.30	288.00	
	105	110	232.30	303.00	
	110	115	244.55	319.00	
)	115 120	120	256.05	334.00	
	120	125	268.30	350.00	
	125	130	279.80	365.00	
	130	135	292.10	381.00	
_	135	140	303.60	396.00	
5	140		\$303.60 plus \$11.50	\$396.00 plus \$15.00	
		10 10 10 10 10 10 10	for each 5 cwt. or	for each 5 cwt. or	
		a Mada v 1010	part thereof by	part thereof by	
		1 (Arrest 12)	which the weight exceeds 140 cwt.	which the weight exceeds 140 cwt.	

40 5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

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6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry, tractor or trailer is an amount equivalent to 80 per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a primary producer's vehicle to which the Road Maintenance (Contribution) Act, 1958, applies is an amount equivalent to $66\frac{2}{3}$ per centum of the amount that would 10 be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause and clause 6 of this Part of this Schedule had

8. The amount applicable in respect of a motor vehicle that is a 15 vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 663 per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

9. Notwithstanding anything in clauses 1 to 6, both inclusive, of this 20 Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$101.60;
- 25 (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

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not been enacted.

PART

Motor Vehicles (Taxation).

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

5 The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

15 The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

ab 365

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 $\mathbf{x} =$

"x" represents the amount so applicable;

"a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and

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"b" represents the number of days in the period for which the registration or renewal of registration is effected.

BY AUTHORITY V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES-1971

New South Wales



ANNO VICESIMO

ELIZABETHÆ II REGINÆ

Act No. 59, 1971.

An Act to impose taxation in respect of motor vehicles; and for purposes connected therewith. [Assented to, 14th December, 1971.]

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 follows :—

1. (1) This Act may be cited as the "Motor Vehicles Short title, (Taxation) Act, 1971".

Short title, construction and commencement.

(2)

6015 [10c]

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

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

2. (1) Where the registration or renewal of registration of a motor vehicle is effected after the commencement of this Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,

shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.

(2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.

3. For the purposes of this Act—

- Determination of weight of vehicle.
- (a) the weight of a trailer is its gross weight (including any article affixed thereto) unladen and ready for attachment to a motor vehicle;
- (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

Tax on

motor vehicles.

(c)

Motor Vehicles (Taxation).

- (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
 - (i) shall be disregarded if it is one-quarter of a hundredweight or less;
 - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and
 - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

4. Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

FIRST SCHEDULE.

Sec. 2.

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used substantially for private purposes that—

(i) weighs less than 15 hundredweight—\$6.50;

(ii)

- (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;
- (iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{ab}{365}$$

where---

"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
- "b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

- (a) where the motor car is used substantially for private purposes—the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;
- (b) where the motor car is not used substantially for private purposes—the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

2. The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight of the motor omnibus.

3. The amount applicable in respect of a motor cycle is-

(a) where the motor cycle does not have a side-car-\$4.10; or

(b) where the motor cycle has a side-car—\$7.25.

4. The amount applicable in respect of a motor vehicle that has pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

- (a) where the motor vehicle is used substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or
- (b) where the motor vehicle is not used substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

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TABLE.

TABLE.

Weight of Vehicle		Amount		
Exceeding	Not Exceeding—	Column A	Column B	
cwts. 5 10 15 20 25 30 35 40 45 50 55 60 65 70 75 80 85 90 95 100 105 110 115 120 125 130 135 140	cwts. 5 10 15 20 25 30 35 40 45 50 55 60 65 70 75 80 85 90 95 100 105 110 115 120 125 130 135 140 	\$ 5.35 8.40 13.80 19.15 26.05 32.95 42.15 52.10 65.15 80.50 97.35 112.70 124.95 137.20 148.70 161.00 172.50 184.75 196.25 208.50 220.80 232.30 244.55 256.05 268.30 279.80 292.10 303.60 \$303.60 Plus \$11.50 for each 5 cwt. or part thereof by which the weight exceeds 140 cwt.	\$ 7.00 11.00 18.00 25.00 34.00 43.00 55.00 68.00 85.00 105.00 127.00 147.00 147.00 163.00 179.00 194.00 210.00 225.00 241.00 256.00 272.00 288.00 303.00 319.00 334.00 350.00 365.00 381.00 396.00 \$396.00 Plus \$15.00 for each 5 cwt. or part thereof by which the weight exceeds 140 cwt.	

5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

6.

Motor Vehicles (Taxation).

6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry other than a station waggon, or is a tractor or trailer, is an amount equivalent to $66\frac{3}{2}$ per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a motor vehicle that is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 66³ per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

8. Notwithstanding anything in clauses 1 to 6, both inclusive, of this Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$84.65;
- (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

Motor Vehicles (Taxation).

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{ab}{365}$$

where-

"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
- "b" represents the number of days in the period for which the registration or renewal of registration is effected.

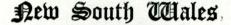
BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES-1972

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

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

Legislative Assembly Chamber, Sydney, 8 December, 1971.





ANNO VICESIMO

ELIZABETHÆ II REGINÆ

Act No. 59, 1971.

* * * * * * * * * *

An Act to impose taxation in respect of motor vehicles; and for purposes connected therewith. [Assented to, 14th December, 1971.]

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 : ---

1. (1) This Act may be cited as the "Motor Vehicles Short title, (Taxation) Act, 1971".

construction and commencement.

(2)

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

> L. A. PUNCH, 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 commences on a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Tax on motor vehicles. 2. (1) Where the registration or renewal of registration of a motor vehicle is effected after the commencement of this Act—

- (a) motor vehicles tax levy, being the amount applicable in respect of the motor vehicle under the First Schedule to this Act; and
- (b) motor vehicles weight tax, being the amount applicable in respect of the motor vehicle under the Second Schedule to this Act,

shall, subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act and the regulations made thereunder.

(2) The motor vehicles weight tax imposed by this Act is imposed in lieu of the motor vehicles tax imposed by the Motor Vehicles (Taxation) Act, 1962.

Determination of weight of vehicle.

- 3. For the purposes of this Act—
 - (a) the weight of a trailer is its gross weight (including any article affixed thereto) unladen and ready for attachment to a motor vehicle;
 - (b) the weight of a motor vehicle is the gross weight of the vehicle laden with the tools and accessories usually carried, and with such fuel, water and oil as is in or upon the motor vehicle, but otherwise unladen; and

- (c) where the weight of a vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—
 - (i) shall be disregarded if it is one-quarter of a hundredweight or less;
 - (ii) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed threequarters of a hundredweight; and
 - (iii) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

4. Where an amount of tax ascertained in accordance with, or at the appropriate rate specified in, a Schedule to this Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of five, that number of cents—

- (a) shall be disregarded if it is less than five; or
- (b) if it is more than five, shall be reckoned as the next lower number that is a multiple of five.

FIRST SCHEDULE.

Sec. 2.

TAX LEVY.

PART I.

The amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

The amount applicable in respect of a motor vehicle is-

- (a) in the case of a trailer that weighs not more than two tons or a motor cycle, a tractor or plant—\$4;
- (b) in the case of a motor car or station waggon used substantially for private purposes that—

(i) weighs less than 15 hundredweight-\$6.50;

(ii)

Motor Vehicles (Taxation).

- (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$8;
- (iii) weighs 30 hundredweight or more-\$12;

(c) in the case of any other motor vehicle-\$20.

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{ab}{365}$$

where---

- "x" represents the amount so applicable;
- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
- "b" represents the number of days in the period for which the registration or renewal of registration is effected.

SECOND

Motor Vehicles (Taxation).

SECOND SCHEDULE.

WEIGHT TAX.

PART I.

The rates and amounts specified in this Part of this Schedule are applicable where registration or renewal of registration is effected for a period of one year.

1. The amount applicable in respect of a motor car that has pneumatic tyres on all wheels is—

- (a) where the motor car is used substantially for private purposes—the amount ascertained by applying a rate of 51 cents for every one-half hundredweight of the weight of the motor car;
- (b) where the motor car is not used substantially for private purposes—the amount ascertained by applying a rate of 66 cents for every one-half hundredweight of the weight of the motor car.

2. The amount applicable in respect of a motor omnibus that has pneumatic tyres on all wheels is the amount ascertained by applying a rate of 77 cents for every one-half hundredweight of the weight of the motor omnibus.

- 3. The amount applicable in respect of a motor cycle is-
 - (a) where the motor cycle does not have a side-car-\$4.10; or
 - (b) where the motor cycle has a side-car-\$7.25.

4. The amount applicable in respect of a motor vehicle that has pneumatic tyres on all wheels and is not a motor vehicle referred to in clause 1, 2 or 3 of this Part of this Schedule is—

- (a) where the motor vehicle is used substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column A of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle; or
- (b) where the motor vehicle is not used substantially for private purposes—the amount specified in, or calculated in the manner specified in, Column B of the Table hereunder opposite the expression in the Table of the limits of the weight of the motor vehicle.

TABLE.

Motor Vehicles (Taxation).

TABLE.

Weight of Vehicle		Amount		
Exceeding—	Not Exceeding—	Column A	Column B	
cwts. 5 10 15 20 25 30 35 40 45 50 55 60 65 70 75 80 85 90 95 100 105 110 115 120 125 130 135 140	cwts. 5 10 15 20 25 30 35 40 45 50 55 60 65 70 75 80 85 90 95 100 105 110 115 120 125 130 135 140	\$ 5.35 8.40 13.80 19.15 26.05 32.95 42.15 52.10 65.15 80.50 97.35 112.70 124.95 137.20 148.70 161.00 172.50 184.75 196.25 208.50 220.80 232.30 244.55 266.05 268.30 279.80 292.10 303.60 \$303.60 plus \$11.50 for each 5 cwt. or part thereof by which the weight exceeds 140 cwt.	\$ 7.00 11.00 18.00 25.00 34.00 43.00 68.00 68.00 68.00 105.00 127.00 147.00 163.00 179.00 194.00 210.00 225.00 241.00 256.00 272.00 288.00 303.00 319.00 334.00 350.00 365.00 381.00 396.00 \$300 \$300 \$300 \$300 \$300 \$300 \$300 \$	

5. The amount applicable in respect of a motor vehicle that has non-pneumatic tyres on all or any of its wheels is the sum of—

- (a) an amount equivalent to the amount that would be applicable in respect of the vehicle under clause 1, 2, 3 or 4 of this Part of this Schedule if this clause had not been enacted; and
- (b) an amount equivalent to 25 per centum of the amount referred to in paragraph (a) of this clause.

6

Motor Vehicles (Taxation).

6. The amount applicable in respect of a primary producer's vehicle that is a motor lorry other than a station waggon, or is a tractor or trailer, is an amount equivalent to 663 per centum of the amount that would be applicable in respect thereof under paragraph (b) of clause 4 or, as the case may require, under clause 5, of this Part of this Schedule if this clause had not been enacted.

7. The amount applicable in respect of a motor vehicle that is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle is an amount equivalent to 663 per centum of the amount that would be applicable in respect of the vehicle if this paragraph had not been enacted.

8. Notwithstanding anything in clauses 1 to 6, both inclusive, of this Part of this Schedule—

- (a) the maximum amount applicable in respect of a tractor that is not a primary producer's vehicle is \$127;
- (b) the maximum amount applicable in respect of a tractor that is a primary producer's vehicle is \$84.65;
- (c) the amount applicable in respect of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than five tons; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,

is the amount that would be applicable in respect thereof if the vehicle (including any trailer drawn thereby) weighed five tons.

Motor Vehicles (Taxation).

PART II.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period of three months.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is an amount equivalent to $27\frac{1}{2}$ per centum of the amount that would be applicable under Part I of this Schedule if the motor vehicle were registered, or if its registration were renewed, for a period of one year.

PART III.

The amount specified in this Part of this Schedule is applicable where registration or renewal of registration is effected for a period other than a period in respect of which Part I or Part II of this Schedule is applicable.

The amount applicable under this Part of this Schedule in respect of a motor vehicle is the amount ascertained in accordance with the formula—

$$x = \frac{ab}{365}$$

where-

"x" represents the amount so applicable;

- "a" represents the amount that would be applicable in respect of the motor vehicle if its registration or renewal of registration were effected for a period of one year; and
- "b" represents the number of days in the period for which the registration or renewal of registration is effected.

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

A. R. CUTLER,

Governor.

Government House, Sydney, 14th December, 1971.