

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 19 October, 1976.*

New South Wales



ANNO VICESIMO QUINTO

ELIZABETHÆ II REGINÆ

Act No. , 1976.

An Act to impose tax on registration of motor vehicles.

BE

Motor Vehicles (Taxation).

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:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Motor Vehicles Short title. (Taxation) Act, 1976".

10 2. (1) This Part shall commence on the date of assent **Commence-**
to this Act. **ment.**

(2) Part II and Schedules 1 and 2 shall commence on 1st November, 1976.

15 (3) Part III and Schedules 3 and 4 shall commence on such day later than 1st November, 1976, as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

3. This Act is divided as follows:—

Division
of Act.

PART I.—PRELIMINARY—ss. 1–6.

20 **PART II.—TAX BASED ON IMPERIAL WEIGHTS—ss. 7–9.**

PART III.—TAX BASED ON METRIC WEIGHTS—ss. 10–13.

SCHEDULES.

Motor Vehicles (Taxation).

4. This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949. Construction.

5. Subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, Tax on motor vehicles. where the registration or renewal of registration of a motor vehicle is effected on or after 1st November, 1976, there shall be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act motor vehicles tax levy and motor vehicles weight tax.

10 6. Where the amount of motor vehicles tax levy or motor vehicles weight tax applicable under this Act comprises, Tax rounded off. in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents—

(a) shall be disregarded if it is less than 5; or

15 (b) in any other case, shall be reckoned as the next lower number that is a multiple of 5.

PART II.

TAX BASED ON IMPERIAL WEIGHTS.

7. The tax imposed by Part I and this Part is imposed Substituted tax. instead of the tax imposed by the Motor Vehicles (Taxation) Act, 1971.

8. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

25 (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1; and

(b)

Motor Vehicles (Taxation).

(b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is 27½ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

15
$$x = \frac{ab}{365}$$

where—

“x” is the amount of tax applicable;

20 “a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

“b” is the number of days in the period for which the registration or renewal of registration is effected.

9. (1) For the purposes of subsection (2) where the weight of a motor vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—

Determina-
tion of
weight.

25 (a) shall be disregarded if it is one-quarter of a hundredweight or less;

30 (b) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed three-quarters of a hundredweight; and

(c)

Motor Vehicles (Taxation).

(c) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

(2) For the purposes of Schedules 1 and 2—

5 (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;

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

(c) the weight of a motor vehicle (including any trailer drawn thereby) that—

15 (i) weighs more than 5 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,

20 shall be deemed to be 5 tons.

PART III.

TAX BASED ON METRIC WEIGHTS.

10. The tax imposed by Part I and this Part is imposed Substituted tax. instead of the tax imposed by Parts I and II.

11.

Motor Vehicles (Taxation).

11. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

- 5**
- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 3; and
 - (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 4.

10 (2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

15 (3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

20

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

where—

- “x” is the amount of tax applicable;
- “a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and
- “b” is the number of days in the period for which the registration or renewal of registration is effected.

12. (1) For the purposes of subsection (2)—

30 (a) where the weight of a motor vehicle expressed in kilograms is a number that—

Determina-
tion of
weight.

- (i) is not a multiple of 10; and

(ii)

Motor Vehicles (Taxation).

- (ii) exceeds by not more than 5 the highest multiple of 10 that is less than that number, that excess shall be disregarded; and
- 5 (b) where the weight of a motor vehicle expressed in kilograms is a number that—
 - (i) is not a multiple of 10; and
 - (ii) exceeds by more than 5 the highest multiple of 10 that is less than that number, that excess shall be deemed to be 10.

- 10 (2) For the purposes of Schedules 3 and 4—
 - (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
 - 15 (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
 - 20 (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than 5 000 kilograms; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,
 - 25 shall be deemed to be 5 000 kilograms.

Motor Vehicles (Taxation).

13. Notwithstanding any other provision of this Act, where— Concession for certain motor vehicles.

- (a) a motor vehicle was first registered before the day appointed and notified under section 2 (3); and
- 5 (b) that motor vehicle was not unregistered on that day and has not been unregistered since that day,

the amount of motor vehicles tax levy and, except in the case of a motor car or motor omnibus, the amount of motor vehicles weight tax payable in respect of that vehicle shall
10 not exceed the amount of tax levy or weight tax, as the case may be, that would have been payable in respect of that vehicle if this Act had not been enacted.

SCHEDULE 1.

Sec. 8
(1) (a).

MOTOR VEHICLES TAX LEVY.

- 15** The amount of motor vehicles tax levy applicable under section 8 (1) is—
- (a) in respect of a trailer that weighs 2 tons or less, a motor cycle, a tractor or plant—\$5.30;
 - 20** (b) in respect of a motor car or station waggon used substantially for private purposes that—
 - (i) weighs less than 15 hundredweight—\$8.65;
 - (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$10.65;
 - (iii) weighs 30 hundredweight or more—\$16.00;
 - 25** (c) in respect of any other motor vehicle—\$26.65.

Motor Vehicles (Taxation).

SCHEDULE 2.

Sec. 8
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 8 (1) is—

- 5 (a) in respect of a motor car—
- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 68 cents for every one-half hundredweight of the weight of the motor car;
 - 10 (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 88 cents for every one-half hundredweight of the weight of the motor car;
- 15 (b) in respect of a motor omnibus—the amount ascertained by applying a rate of \$1.03 for every one-half hundredweight of the weight of the motor omnibus;
- (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
 - (ii) that has a side-car—\$9.65;
- 20 (d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—
- (i) 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;
 - 25 (ii) 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.
 - 30

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

TABLE.

Weight of Vehicle		Amount	
5 Exceeding	Not Exceeding	Column A	Column B
cwt	cwt	\$	\$
..	5	7.10	9.30
10 5	10	11.20	14.65
10 10	15	18.40	24.00
10 15	20	25.50	33.30
10 20	25	34.70	45.30
10 25	30	43.90	57.30
15 30	35	56.20	73.30
15 35	40	69.45	90.65
15 40	45	86.85	113.30
15 45	50	107.30	140.00
15 50	55	129.80	169.30
20 55	60	150.25	196.00
20 60	65	166.60	217.30
20 65	70	182.90	238.65
20 70	75	198.25	258.65
20 75	80	214.65	280.00
25 80	85	230.00	300.00
25 85	90	246.30	321.30
25 90	95	261.65	341.30
25 95	100	278.00	362.65
25 100	105	294.40	384.00
30 105	110	309.70	404.00
30 110	115	326.05	425.30
30 115	120	341.40	445.30
30 120	125	357.70	466.65
35 125	130	373.05	486.65
35 130	135	389.45	508.00
35 135	140	404.80	528.00
40 140	..	\$404.80 plus \$15.30 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.	\$528.00 plus \$20.00 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 8 (1) is 125 per centum of the amount that would, but 45 for this subclause, be applicable under clause 1.

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 2—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or 5 trailer, the amount of motor vehicles weight tax applicable under section 8 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road 10 Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 8 (1) is $66\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

15 3. Notwithstanding anything in this Schedule—

(a) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;

20 (b) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

SCHEDULE 3.

Sec. 11
(1) (a).

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 11 25 (1) is—

(a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$5.30;

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 3—*continued.*

MOTOR VEHICLES TAX LEVY—*continued.*

- (b) in respect of a motor car or station waggon used substantially for private purposes that—
- 5 (i) weighs less than 760 kilograms—\$8.65;
- (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$10.65;
- (iii) weighs 1 520 kilograms or more—\$16;
- (c) in respect of any other motor vehicle—\$26.65.

10

SCHEDULE 4.

Sec. 11
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 11 (1) is—
- (a) in respect of a motor car—
- 15 (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 26.770 cents for every 10 kilograms of the weight of the motor car;
- 20 (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 34.644 cents for every 10 kilograms of the weight of the motor car;
- (b) in respect of a motor omnibus—the amount ascertained by applying a rate of 40.549 cents for every 10 kilograms of the weight of the motor omnibus;
- 25
- (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
- (ii) that has a side-car—\$9.65;

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—

- 5 (i) 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;
- 10 (ii) 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.

15

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
20	kg	\$	\$
	250	7.10	9.30
	510	11.20	14.65
	760	18.40	24.00
	1 020	25.50	33.30
25	1 270	34.70	45.30
	1 520	43.90	57.30
	1 780	56.20	73.30
	2 030	69.45	90.65
	2 290	86.85	113.30
30	2 540	107.30	140.00
	2 790	129.80	169.30
	3 050	150.25	196.00
	3 300	166.60	217.30
	3 560	182.90	238.65
35	3 810	198.25	258.65
	4 060	214.65	280.00
	4 320	230.00	300.00
	4 570	246.30	321.30
	4 830	261.65	341.30
40	4 830	278.00	362.65
	5 080	294.40	384.00

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*TABLE—*continued.*

Weight of Vehicle		Amount	
5 Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
5 330	5 590	309.70	404.00
10 5 590	5 840	326.05	425.30
5 840	6 100	341.40	445.30
6 100	6 350	357.70	466.65
6 350	6 600	373.05	486.65
6 600	6 860	389.45	508.00
15 6 860	7 110	404.80	528.00
7 110	..	\$404.80 plus \$15.30 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.	\$528.00 plus \$20.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.
20			

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 11 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

25 (2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 11 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case
30 may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 11 (1) is $66\frac{2}{3}$ per centum of the amount that would,
35 but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 4—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

3. Notwithstanding anything in this Schedule—
- 5 (a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1976
[16c]

THE
LIBRARY OF THE
MUSEUM OF MODERN ART
1900
125th Street
New York, N. Y.

THE
LIBRARY OF THE
MUSEUM OF MODERN ART
1900
125th Street
New York, N. Y.

No. , 1976.

A BILL

To impose tax on registration of motor vehicles.

[Mr Cox—13 October, 1976.]

BE

Motor Vehicles (Taxation).

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:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Motor Vehicles Short title. (Taxation) Act, 1976".

10 2. (1) This Part shall commence on the date of assent Commence-
to this Act. ment.

(2) Part II and Schedules 1 and 2 shall commence on 1st November, 1976.

15 (3) Part III and Schedules 3 and 4 shall commence on such day later than 1st November, 1976, as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

3. This Act is divided as follows:—

Division
of Act.

PART I.—PRELIMINARY—ss. 1-6.

20 PART II.—TAX BASED ON IMPERIAL WEIGHTS—ss.
7-9.

PART III.—TAX BASED ON METRIC WEIGHTS—ss.
10-13.

SCHEDULES.

Motor Vehicles (Taxation).

4. This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949. Construction.

5. Subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, Tax on motor vehicles. where the registration or renewal of registration of a motor vehicle is effected on or after 1st November, 1976, there shall be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act motor vehicles tax levy and motor vehicles weight tax.

10 6. Where the amount of motor vehicles tax levy or motor vehicles weight tax applicable under this Act comprises, Tax rounded off. in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents—

(a) shall be disregarded if it is less than 5; or

15 (b) in any other case, shall be reckoned as the next lower number that is a multiple of 5.

PART II.

TAX BASED ON IMPERIAL WEIGHTS.

7. The tax imposed by Part I and this Part is imposed Substituted tax. instead of the tax imposed by the Motor Vehicles (Taxation) Act, 1971.

8. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

25 (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1; and

(b)

Motor Vehicles (Taxation).

(b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

“b” is the number of days in the period for which the registration or renewal of registration is effected.

9. (1) For the purposes of subsection (2) where the weight of a motor vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—

(a) shall be disregarded if it is one-quarter of a hundredweight or less;

(b) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed three-quarters of a hundredweight; and

(c)

Motor Vehicles (Taxation).

- (c) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.
- (2) For the purposes of Schedules 1 and 2—
- 5 (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- 10 (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- 15 (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
- (i) weighs more than 5 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,
- 20 shall be deemed to be 5 tons.

PART III.

TAX BASED ON METRIC WEIGHTS.

10. The tax imposed by Part I and this Part is imposed instead of the tax imposed by Parts I and II. Substituted tax.

Motor Vehicles (Taxation).

11. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

- 5** (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 3; and
- (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 4.

10 (2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

15 (3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

$$\mathbf{20} \quad x = \frac{ab}{365}$$

where—

- “x” is the amount of tax applicable;
- 25** “a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and
- “b” is the number of days in the period for which the registration or renewal of registration is effected.

12. (1) For the purposes of subsection (2)—

- 30** (a) where the weight of a motor vehicle expressed in kilograms is a number that—

Determina-
tion of
weight.

(i) is not a multiple of 10; and

(ii)

Motor Vehicles (Taxation).

- (ii) exceeds by not more than 5 the highest multiple of 10 that is less than that number, that excess shall be disregarded; and
- 5 (b) where the weight of a motor vehicle expressed in kilograms is a number that—
- (i) is not a multiple of 10; and
- (ii) exceeds by more than 5 the highest multiple of 10 that is less than that number, that excess shall be deemed to be 10.
- 10 (2) For the purposes of Schedules 3 and 4—
- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- 15 (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- 20 (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
- (i) weighs more than 5 000 kilograms; and
- 25 (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,
- shall be deemed to be 5 000 kilograms.

Motor Vehicles (Taxation).

13. Notwithstanding any other provision of this Act, where—

Concession
for certain
motor
vehicles.

- (a) a motor vehicle was first registered before the day appointed and notified under section 2 (3); and
- 5** (b) that motor vehicle was not unregistered on that day and has not been unregistered since that day,

the amount of motor vehicles tax levy and, except in the case of a motor car or motor omnibus, the amount of motor vehicles weight tax payable in respect of that vehicle shall **10** not exceed the amount of tax levy or weight tax, as the case may be, that would have been payable in respect of that vehicle if this Act had not been enacted.

SCHEDULE 1.

Sec. 8
(1) (a).

MOTOR VEHICLES TAX LEVY.

15 The amount of motor vehicles tax levy applicable under section 8 (1) is—

- (a) in respect of a trailer that weighs 2 tons or less, a motor cycle, a tractor or plant—\$5.30;
- 20** (b) in respect of a motor car or station waggon used substantially for private purposes that—
 - (i) weighs less than 15 hundredweight—\$8.65;
 - (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$10.65;
 - (iii) weighs 30 hundredweight or more—\$16.00;
- 25** (c) in respect of any other motor vehicle—\$26.65.

Motor Vehicles (Taxation).

SCHEDULE 2.

Sec. 8
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 8 (1) is—

- 5 (a) in respect of a motor car—
- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 68 cents for every one-half hundredweight of the weight of the motor car;
 - 10 (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 88 cents for every one-half hundredweight of the weight of the motor car;
- 15 (b) in respect of a motor omnibus—the amount ascertained by applying a rate of \$1.03 for every one-half hundredweight of the weight of the motor omnibus;
- (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
 - (ii) that has a side-car—\$9.65;
- 20 (d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—
- (i) 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;
 - 25 (ii) 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.
 - 30

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

TABLE.

Weight of Vehicle		Amount	
5 Exceeding	Not Exceeding	Column A	Column B
cwt	cwt	\$	\$
10	5	7.10	9.30
5	10	11.20	14.65
10	15	18.40	24.00
15	20	25.50	33.30
20	25	34.70	45.30
25	30	43.90	57.30
15	35	56.20	73.30
35	40	69.45	90.65
40	45	86.85	113.30
45	50	107.30	140.00
50	55	129.80	169.30
20	55	150.25	196.00
60	65	166.60	217.30
65	70	182.90	238.65
70	75	198.25	258.65
75	80	214.65	280.00
25	85	230.00	300.00
85	90	246.30	321.30
90	95	261.65	341.30
95	100	278.00	362.65
100	105	294.40	384.00
30	105	309.70	404.00
110	115	326.05	425.30
115	120	341.40	445.30
120	125	357.70	466.65
125	130	373.05	486.65
35	130	389.45	508.00
135	140	404.80	528.00
140	..	\$404.80 plus \$15.30 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.	\$528.00 plus \$20.00 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.
40			

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 8 (1) is 125 per centum of the amount that would, but 45 for this subclause, be applicable under clause 1.

Motor Vehicles (Taxation).

SCHEDULE 2—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 8 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 8 (1) is $66\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

15 3. Notwithstanding anything in this Schedule—

- (a) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- 20 (b) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

SCHEDULE 3.

Sec. 11
(1) (a).

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 11 (1) is—

- (a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$5.30;

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 3—*continued.*

MOTOR VEHICLES TAX LEVY—*continued.*

- (b) in respect of a motor car or station waggon used substantially for private purposes that—
- 5 (i) weighs less than 760 kilograms—\$8.65;
- (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$10.65;
- (iii) weighs 1 520 kilograms or more—\$16;
- (c) in respect of any other motor vehicle—\$26.65.

10

SCHEDULE 4.

Sec. 11
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 11 (1) is—
- (a) in respect of a motor car—
- 15 (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 26.770 cents for every 10 kilograms of the weight of the motor car;
- 20 (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 34.644 cents for every 10 kilograms of the weight of the motor car;
- (b) in respect of a motor omnibus—the amount ascertained by applying a rate of 40.549 cents for every 10 kilograms of the weight of the motor omnibus;
- 25
- (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
- (ii) that has a side-car—\$9.65;

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—

- 5 (i) 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;
- 10 (ii) 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.

	Weight of Vehicle		Amount	
	Exceeding	Not Exceeding	Column A	Column B
20	kg	kg	\$	\$
	..	250	7.10	9.30
	250	510	11.20	14.65
	510	760	18.40	24.00
	760	1 020	25.50	33.30
25	1 020	1 270	34.70	45.30
	1 270	1 520	43.90	57.30
	1 520	1 780	56.20	73.30
	1 780	2 030	69.45	90.65
	2 030	2 290	86.85	113.30
30	2 290	2 540	107.30	140.00
	2 540	2 790	129.80	169.30
	2 790	3 050	150.25	196.00
	3 050	3 300	166.60	217.30
	3 300	3 560	182.90	238.65
35	3 560	3 810	198.25	258.65
	3 810	4 060	214.65	280.00
	4 060	4 320	230.00	300.00
	4 320	4 570	246.30	321.30
	4 570	4 830	261.65	341.30
40	4 830	5 080	278.00	362.65
	5 080	5 330	294.40	384.00

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*TABLE—*continued.*

Weight of Vehicle		Amount	
5 Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
5 330	5 590	309.70	404.00
10 5 590	5 840	326.05	425.30
5 840	6 100	341.40	445.30
6 100	6 350	357.70	466.65
6 350	6 600	373.05	486.65
6 600	6 860	389.45	508.00
15 6 860	7 110	404.80	528.00
7 110	..	\$404.80 plus \$15.30 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.	\$528.00 plus \$20.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.
20			

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 11 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

25 (2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 11 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case
30 may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 11 (1) is 66 $\frac{2}{3}$ per centum of the amount that would,
35 but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 4—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

3. Notwithstanding anything in this Schedule—

- 5 (a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1976
[16c]

Act No. 1970

Motor Vehicle (Transfer)

SECTION 13

Motor Vehicle Transfer

1. The following shall apply in the transfer

- (a) the instrument of transfer shall be in the form of a deed, which shall be in the form of a deed as set out in the schedule to this Act;
- (b) the instrument of transfer shall be in the form of a deed as set out in the schedule to this Act;
- (c) the instrument of transfer shall be in the form of a deed as set out in the schedule to this Act;
- (d) the instrument of transfer shall be in the form of a deed as set out in the schedule to this Act;
- (e) the instrument of transfer shall be in the form of a deed as set out in the schedule to this Act;

2

BY APPOINTMENT

IN WITNESS WHEREOF I have hereunto set my hand and seal at the City of Ottawa, this 1st day of June 1970.

[Signature]

MOTOR VEHICLES (TAXATION) BILL, 1976

EXPLANATORY NOTE

THE object of this Bill is to impose tax on the registration of motor vehicles.

The Bill contains the following provisions:—

Clause 1. Short title.

Clause 2. Commencement.

Clause 3. Division of Act.

Clause 4 provides for the proposed Act to be construed with the Motor Vehicles Taxation Management Act, 1949.

Clause 5 imposes motor vehicles tax levy and motor vehicles weight tax.

Clause 6 provides for tax to be calculated to multiples of 5 cents.

Clause 7 substitutes the tax imposed by Part II of the proposed Act for that imposed by the Motor Vehicles (Taxation) Act, 1971.

Clause 8 specifies the amount of tax based on imperial weights.

Clause 9 specifies how the imperial weight of a motor vehicle is to be calculated for the purposes of tax and limits the weight on which certain vehicles are to be taxed.

Clauses 10, 11 and 12 provide, from a day to be proclaimed, for the equivalent on a metric basis of clauses 7, 8 and 9.

Clause 13 makes special provision for the operation of clauses 10, 11 and 12 in relation to tax for motor vehicles that are registered on the day on which those clauses are proclaimed to commence and continue to be registered thereafter.

THE UNIVERSITY OF MICHIGAN LIBRARY

ANN ARBOR, MICHIGAN

1950

1950

PROOF

No. , 1976.

A BILL

To impose tax on registration of motor vehicles.

[Mr Cox—13 October, 1976.]

BE

Motor Vehicles (Taxation).

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 :—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Motor Vehicles Short title. (Taxation) Act, 1976".

10 2. (1) This Part shall commence on the date of assent Commence-
to this Act. ment.

(2) Part II and Schedules 1 and 2 shall commence on 1st November, 1976.

15 (3) Part III and Schedules 3 and 4 shall commence on such day later than 1st November, 1976, as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

3. This Act is divided as follows :—

Division
of Act.

PART I.—PRELIMINARY—ss. 1-6.

20 PART II.—TAX BASED ON IMPERIAL WEIGHTS—ss.
7-9.

PART III.—TAX BASED ON METRIC WEIGHTS—ss.
10-13.

SCHEDULES.

Motor Vehicles (Taxation).

4. This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949. Construction.

5. Subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, Tax on motor vehicles. where the registration or renewal of registration of a motor vehicle is effected on or after 1st November, 1976, there shall be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act motor vehicles tax levy and motor vehicles weight tax.

10 6. Where the amount of motor vehicles tax levy or motor vehicles weight tax applicable under this Act comprises, Tax rounded off. in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents—

(a) shall be disregarded if it is less than 5; or

15 (b) in any other case, shall be reckoned as the next lower number that is a multiple of 5.

PART II.

TAX BASED ON IMPERIAL WEIGHTS.

7. The tax imposed by Part I and this Part is imposed Substituted tax. instead of the tax imposed by the Motor Vehicles (Taxation) Act, 1971.

8. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

25 (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1; and

(b)

Motor Vehicles (Taxation).

(b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

“b” is the number of days in the period for which the registration or renewal of registration is effected.

9. (1) For the purposes of subsection (2) where the weight of a motor vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—

(a) shall be disregarded if it is one-quarter of a hundredweight or less;

(b) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed three-quarters of a hundredweight; and

(c)

Motor Vehicles (Taxation).

(c) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

(2) For the purposes of Schedules 1 and 2—

5 (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;

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

(c) the weight of a motor vehicle (including any trailer drawn thereby) that—

15 (i) weighs more than 5 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,

20 shall be deemed to be 5 tons.

PART III.

TAX BASED ON METRIC WEIGHTS.

10. The tax imposed by Part I and this Part is imposed instead of the tax imposed by Parts I and II. Substituted tax.

11.

Motor Vehicles (Taxation).

11. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

- 5** (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 3; and
- (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 4.

10 (2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is 27½ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

15 (3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

$$\begin{array}{l}
 \text{ab} \\
 \text{20 } \quad x = \frac{\quad}{365}
 \end{array}$$

where—

- “x” is the amount of tax applicable;
- 25** “a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and
- “b” is the number of days in the period for which the registration or renewal of registration is effected.

12. (1) For the purposes of subsection (2)—

- 30** (a) where the weight of a motor vehicle expressed in kilograms is a number that—
 - (i) is not a multiple of 10; and

Determina-
tion of
weight.

(ii)

Motor Vehicles (Taxation).

- (ii) exceeds by not more than 5 the highest multiple of 10 that is less than that number, that excess shall be disregarded; and
- 5 (b) where the weight of a motor vehicle expressed in kilograms is a number that—
- (i) is not a multiple of 10; and
- (ii) exceeds by more than 5 the highest multiple of 10 that is less than that number, that excess shall be deemed to be 10.
- 10 (2) For the purposes of Schedules 3 and 4—
- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- 15 (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- 20 (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
- (i) weighs more than 5 000 kilograms; and
- 25 (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,
- shall be deemed to be 5 000 kilograms.

Motor Vehicles (Taxation).

13. Notwithstanding any other provision of this Act, where—

Concession
for certain
motor
vehicles.

- (a) a motor vehicle was first registered before the day appointed and notified under section 2 (3); and
- 5** (b) that motor vehicle was not unregistered on that day and has not been unregistered since that day,

the amount of motor vehicles tax levy and, except in the case of a motor car or motor omnibus, the amount of motor vehicles weight tax payable in respect of that vehicle shall **10** not exceed the amount of tax levy or weight tax, as the case may be, that would have been payable in respect of that vehicle if this Act had not been enacted.

SCHEDULE 1.

Sec. 8
(1) (a).

MOTOR VEHICLES TAX LEVY.

- 15** The amount of motor vehicles tax levy applicable under section 8 (1) is—
- (a) in respect of a trailer that weighs 2 tons or less, a motor cycle, a tractor or plant—\$5.30;
 - 20** (b) in respect of a motor car or station waggon used substantially for private purposes that—
 - (i) weighs less than 15 hundredweight—\$8.65;
 - (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$10.65;
 - (iii) weighs 30 hundredweight or more—\$16.00;
 - 25** (c) in respect of any other motor vehicle—\$26.65.

Motor Vehicles (Taxation).

SCHEDULE 2.

Sec. 8
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 8 (1) is—

- 5 (a) in respect of a motor car—
- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 68 cents for every one-half hundredweight of the weight of the motor car;
 - 10 (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 88 cents for every one-half hundredweight of the weight of the motor car;
- 15 (b) in respect of a motor omnibus—the amount ascertained by applying a rate of \$1.03 for every one-half hundredweight of the weight of the motor omnibus;
- (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
 - (ii) that has a side-car—\$9.65;
- 20 (d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—
- 25 (i) 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;
 - 30 (ii) 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.

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

TABLE.

Weight of Vehicle		Amount	
5 Exceeding	Not Exceeding	Column A	Column B
	cwt	\$	\$
10	5	7.10	9.30
	10	11.20	14.65
	15	18.40	24.00
	20	25.50	33.30
	25	34.70	45.30
15	30	43.90	57.30
	35	56.20	73.30
	40	69.45	90.65
	45	86.85	113.30
	50	107.30	140.00
	55	129.80	169.30
20	60	150.25	196.00
	65	166.60	217.30
	70	182.90	238.65
	75	198.25	258.65
	80	214.65	280.00
25	85	230.00	300.00
	90	246.30	321.30
	95	261.65	341.30
	100	278.00	362.65
	105	294.40	384.00
30	110	309.70	404.00
	115	326.05	425.30
	120	341.40	445.30
	125	357.70	466.65
	130	373.05	486.65
35	135	389.45	508.00
	140	404.80	528.00
40	..	\$404.80 plus \$15.30 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.	\$528.00 plus \$20.00 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 8 (1) is 125 per centum of the amount that would, but 45 for this subclause, be applicable under clause 1.

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or 5 trailer, the amount of motor vehicles weight tax applicable under section 8 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road 10 Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 8 (1) is 66 $\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

15 3. Notwithstanding anything in this Schedule—

- (a) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- 20 (b) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

SCHEDULE 3.Sec. 11
(1) (a).

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 11 25 (1) is—

- (a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$5.30;

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 3—*continued.*

MOTOR VEHICLES TAX LEVY—*continued.*

- (b) in respect of a motor car or station wagon used substantially for private purposes that—
- 5 (i) weighs less than 760 kilograms—\$8.65;
- (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$10.65;
- (iii) weighs 1 520 kilograms or more—\$16;
- (c) in respect of any other motor vehicle—\$26.65.

10

SCHEDULE 4.

Sec. 11
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 11 (1) is—
- (a) in respect of a motor car—
- 15 (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 26.770 cents for every 10 kilograms of the weight of the motor car;
- 20 (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 34.644 cents for every 10 kilograms of the weight of the motor car;
- (b) in respect of a motor omnibus—the amount ascertained by applying a rate of 40.549 cents for every 10 kilograms of the weight of the motor omnibus;
- 25 (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
- (ii) that has a side-car—\$9.65;

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—

- 5 (i) 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;
- 10 (ii) 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.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
20	kg	\$	\$
	250	7.10	9.30
	510	11.20	14.65
	760	18.40	24.00
	1 020	25.50	33.30
25	1 270	34.70	45.30
	1 520	43.90	57.30
	1 780	56.20	73.30
	2 030	69.45	90.65
	2 290	86.85	113.30
30	2 540	107.30	140.00
	2 790	129.80	169.30
	3 050	150.25	196.00
	3 300	166.60	217.30
	3 560	182.90	238.65
35	3 810	198.25	258.65
	4 060	214.65	280.00
	4 320	230.00	300.00
	4 570	246.30	321.30
	4 830	261.65	341.30
40	5 080	278.00	362.65
	5 330	294.40	384.00

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*TABLE—*continued.*

Weight of Vehicle		Amount	
5 Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
5 330	5 590	309.70	404.00
10 5 590	5 840	326.05	425.30
5 840	6 100	341.40	445.30
6 100	6 350	357.70	466.65
6 350	6 600	373.05	486.65
6 600	6 860	389.45	508.00
15 6 860	7 110	404.80	528.00
7 110	..	\$404.80 plus \$15.30 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.	\$528.00 plus \$20.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.
20			

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 11 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

25 (2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 11 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case
30 may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 11 (1) is $66\frac{2}{3}$ per centum of the amount that would,
35 but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 4—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

3. Notwithstanding anything in this Schedule—

- 5 (a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1976

Abstracts (continued)

INDEXED

Abstracts of the Proceedings of the 1976 Annual Meeting of the American Psychological Association

Abstracts of the Proceedings of the 1976 Annual Meeting of the American Psychological Association

- (a) The present study was a replication of the study by ...
- (b) The present study was a replication of the study by ...

BY AUTHOR

Abstracts of the Proceedings of the 1976 Annual Meeting of the American Psychological Association

Motor Vehicle (Taxation)

Enacted by the Queen in Council 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:—

New South Wales



ANNO VICESIMO QUINTO

ELIZABETHÆ II REGINÆ

Act No. 45, 1976.

An Act to impose tax on registration of motor vehicles.
[Assented to, 25th October, 1976.]

BE

Motor Vehicles (Taxation).

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:—

PART I.

PRELIMINARY.

Short title. 1. This Act may be cited as the "Motor Vehicles (Taxation) Act, 1976".

Commence-ment. 2. (1) This Part shall commence on the date of assent to this Act.

(2) Part II and Schedules 1 and 2 shall commence on 1st November, 1976.

(3) Part III and Schedules 3 and 4 shall commence on such day later than 1st November, 1976, as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

Division of Act.

3. This Act is divided as follows:—

PART I.—PRELIMINARY—ss. 1-6.

PART II.—TAX BASED ON IMPERIAL WEIGHTS—ss. 7-9.

PART III.—TAX BASED ON METRIC WEIGHTS—ss. 10-13.

SCHEDULES.

Motor Vehicles (Taxation).

4. This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949. Construction.

5. Subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, where the registration or renewal of registration of a motor vehicle is effected on or after 1st November, 1976, there shall be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act motor vehicles tax levy and motor vehicles weight tax. Tax on motor vehicles.

6. Where the amount of motor vehicles tax levy or motor vehicles weight tax applicable under this Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents— Tax rounded off.

- (a) shall be disregarded if it is less than 5; or
- (b) in any other case, shall be reckoned as the next lower number that is a multiple of 5.

PART II.

TAX BASED ON IMPERIAL WEIGHTS.

7. The tax imposed by Part I and this Part is imposed instead of the tax imposed by the Motor Vehicles (Taxation) Act, 1971. Substituted tax.

8. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1; and

(b)

Motor Vehicles (Taxation).

(b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula:—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

“b” is the number of days in the period for which the registration or renewal of registration is effected.

**Determina-
tion of
weight.**

9. (1) For the purposes of subsection (2) where the weight of a motor vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—

(a) shall be disregarded if it is one-quarter of a hundredweight or less;

(b) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed three-quarters of a hundredweight; and

(c)

Motor Vehicles (Taxation).

(c) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

(2) For the purposes of Schedules 1 and 2—

(a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;

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

(c) the weight of a motor vehicle (including any trailer drawn thereby) that—

(i) weighs more than 5 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,

shall be deemed to be 5 tons.

PART III.

TAX BASED ON METRIC WEIGHTS.

10. The tax imposed by Part I and this Part is imposed instead of the tax imposed by Parts I and II. **Substituted tax.**

11.

Motor Vehicles (Taxation).

Amount of tax.

11. (1) If registration or renewal of registration of a motor vehicle is effected for one year—

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 3; and
- (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 4.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

“b” is the number of days in the period for which the registration or renewal of registration is effected.

**Determina-
tion of
weight.**

12. (1) For the purposes of subsection (2)—

(a) where the weight of a motor vehicle expressed in kilograms is a number that—

(i) is not a multiple of 10; and

(ii)

Motor Vehicles (Taxation).

- (ii) exceeds by not more than 5 the highest multiple of 10 that is less than that number, that excess shall be disregarded; and
- (b) where the weight of a motor vehicle expressed in kilograms is a number that—
- (i) is not a multiple of 10; and
- (ii) exceeds by more than 5 the highest multiple of 10 that is less than that number, that excess shall be deemed to be 10.

(2) For the purposes of Schedules 3 and 4—

- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
- (i) weighs more than 5 000 kilograms; and
- (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,
- shall be deemed to be 5 000 kilograms.

Motor Vehicles (Taxation).

Concession
for certain
motor
vehicles.

13. Notwithstanding any other provision of this Act, where—

- (a) a motor vehicle was first registered before the day appointed and notified under section 2 (3); and
- (b) that motor vehicle was not unregistered on that day and has not been unregistered since that day,

the amount of motor vehicles tax levy and, except in the case of a motor car or motor omnibus, the amount of motor vehicles weight tax payable in respect of that vehicle shall not exceed the amount of tax levy or weight tax, as the case may be, that would have been payable in respect of that vehicle if this Act had not been enacted.

Sec. 8
(1) (a).

SCHEDULE 1.

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 8 (1) is—

- (a) in respect of a trailer that weighs 2 tons or less, a motor cycle, a tractor or plant—\$5.30;
- (b) in respect of a motor car or station waggon used substantially for private purposes that—
 - (i) weighs less than 15 hundredweight—\$8.65;
 - (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$10.65;
 - (iii) weighs 30 hundredweight or more—\$16.00;
- (c) in respect of any other motor vehicle—\$26.65.

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 2.

Sec. 8
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 8 (1) is—

- (a) in respect of a motor car—
 - (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 68 cents for every one-half hundredweight of the weight of the motor car;
 - (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 88 cents for every one-half hundredweight of the weight of the motor car;

- (b) in respect of a motor omnibus—the amount ascertained by applying a rate of \$1.03 for every one-half hundredweight of the weight of the motor omnibus;

- (c) in respect of a motor cycle—
 - (i) that has no side-car—\$5.45;
 - (ii) that has a side-car—\$9.65;

- (d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—
 - (i) 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;
 - (ii) 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.

SCHEDULE

Motor Vehicles (Taxation).

 SCHEDULE 2—*continued.*

 MOTOR VEHICLES WEIGHT TAX—*continued.*

TABLE.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
cwt	cwt	\$	\$
..	5	7.10	9.30
5	10	11.20	14.65
10	15	18.40	24.00
15	20	25.50	33.30
20	25	34.70	45.30
25	30	43.90	57.30
30	35	56.20	73.30
35	40	69.45	90.65
40	45	86.85	113.30
45	50	107.30	140.00
50	55	129.80	169.30
55	60	150.25	196.00
60	65	166.60	217.30
65	70	182.90	238.65
70	75	198.25	258.65
75	80	214.65	280.00
80	85	230.00	300.00
85	90	246.30	321.30
90	95	261.65	341.30
95	100	278.00	362.65
100	105	294.40	384.00
105	110	309.70	404.00
110	115	326.05	425.30
115	120	341.40	445.30
120	125	357.70	466.65
125	130	373.05	486.65
130	135	389.45	508.00
135	140	404.80	528.00
140	..	\$404.80 plus \$15.30 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.	\$528.00 plus \$20.00 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 8 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

Motor Vehicles (Taxation).

SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 8 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 8 (1) is 66 $\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

3. Notwithstanding anything in this Schedule—

- (a) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

SCHEDULE 3.
Sec. 11
(1) (a).

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 11 (1) is—

- (a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$5.30;

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 3—continued.
MOTOR VEHICLES TAX LEVY—continued.

- (b) in respect of a motor car or station waggon used substantially for private purposes that—
- (i) weighs less than 760 kilograms—\$8.65;
 - (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$10.65;
 - (iii) weighs 1 520 kilograms or more—\$16;
- (c) in respect of any other motor vehicle—\$26.65.
-

Sec. 11
(1) (b).

SCHEDULE 4.
MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 11 (1) is—

- (a) in respect of a motor car—
- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 26.770 cents for every 10 kilograms of the weight of the motor car;
 - (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 34.644 cents for every 10 kilograms of the weight of the motor car;
- (b) in respect of a motor omnibus—the amount ascertained by applying a rate of 40.549 cents for every 10 kilograms of the weight of the motor omnibus;
- (c) in respect of a motor cycle—
- (i) that has no side-car—\$5.45;
 - (ii) that has a side-car—\$9.65;

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

- (d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—
- (i) 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;
- (ii) 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.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
..	250	7.10	9.30
250	510	11.20	14.65
510	760	18.40	24.00
760	1 020	25.50	33.30
1 020	1 270	34.70	45.30
1 270	1 520	43.90	57.30
1 520	1 780	56.20	73.30
1 780	2 030	69.45	90.65
2 030	2 290	86.85	113.30
2 290	2 540	107.30	140.00
2 540	2 790	129.80	169.30
2 790	3 050	150.25	196.00
3 050	3 300	166.60	217.30
3 300	3 560	182.90	238.65
3 560	3 810	198.25	258.65
3 810	4 060	214.65	280.00
4 060	4 320	230.00	300.00
4 320	4 570	246.30	321.30
4 570	4 830	261.65	341.30
4 830	5 080	278.00	362.65
5 080	5 330	294.40	384.00

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*TABLE—*continued.*

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
5 330	5 590	309.70	404.00
5 590	5 840	326.05	425.30
5 840	6 100	341.40	445.30
6 100	6 350	357.70	466.65
6 350	6 600	373.05	486.65
6 600	6 860	389.45	508.00
6 860	7 110	404.80	528.00
7 110	..	\$404.80 plus \$15.30 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.	\$528.00 plus \$20.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 11 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 11 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 11 (1) is 66 $\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 4—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

3. Notwithstanding anything in this Schedule—
 - (a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
 - (b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1976

Notes (Editorial Note)

21. THEOREM 4 - continued

Notes 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

BY S. M. ...

I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of New South Wales.

*R. E. WARD,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 20 October, 1976.*

New South Wales



ANNO VICESIMO QUINTO

ELIZABETHÆ II REGINÆ

Act No. 45, 1976.

An Act to impose tax on registration of motor vehicles.
[Assented to, 25th October, 1976.]

BE

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

T. J. CAHILL,
Chairman of Committees of the Legislative Assembly.

Motor Vehicles (Taxation).

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:—

PART I.

PRELIMINARY.

Short title. **1.** This Act may be cited as the "Motor Vehicles (Taxation) Act, 1976".

**Commence-
ment.** **2.** (1) This Part shall commence on the date of assent to this Act.

(2) Part II and Schedules 1 and 2 shall commence on 1st November, 1976.

(3) Part III and Schedules 3 and 4 shall commence on such day later than 1st November, 1976, as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

**Division
of Act.** **3.** This Act is divided as follows:—

PART I.—PRELIMINARY—ss. 1-6.

**PART II.—TAX BASED ON IMPERIAL WEIGHTS—ss.
7-9.**

**PART III.—TAX BASED ON METRIC WEIGHTS—ss.
10-13.**

SCHEDULES.

Motor Vehicles (Taxation).

4. This Act shall be construed with the Motor Vehicles Taxation Management Act, 1949. Construction.

5. Subject to the exemptions and reductions provided for by the Motor Vehicles Taxation Management Act, 1949, where the registration or renewal of registration of a motor vehicle is effected on or after 1st November, 1976, there shall be charged, levied, collected and paid for the use of Her Majesty under the provisions of that Act tax levy and motor vehicles weight tax. Tax on motor vehicles.

6. Where the amount of motor vehicles tax levy or motor vehicles weight tax applicable under this Act comprises, in addition to a number of dollars, a number of cents that is not a multiple of 5, that number of cents— Tax rounded off.

- (a) shall be disregarded if it is less than 5; or
- (b) in any other case, shall be reckoned as the next lower number that is a multiple of 5.

PART II.

TAX BASED ON IMPERIAL WEIGHTS.

7. The tax imposed by Part I and this Part is imposed instead of the tax imposed by the Motor Vehicles (Taxation) Act, 1971. Substituted tax.

8. (1) If registration or renewal of registration of a motor vehicle is effected for one year— Amount of tax.

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 1; and

(b)

Motor Vehicles (Taxation).

(b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 2.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

“x” is the amount of tax applicable;

“a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and

“b” is the number of days in the period for which the registration or renewal of registration is effected.

Determina-
tion of
weight.

9. (1) For the purposes of subsection (2) where the weight of a motor vehicle expressed in hundredweights exceeds a whole number of hundredweights by a fraction of a hundredweight, the fraction—

(a) shall be disregarded if it is one-quarter of a hundredweight or less;

(b) shall be reckoned as one-half of a hundredweight if it exceeds one-quarter of a hundredweight but does not exceed three-quarters of a hundredweight; and

(c)

Motor Vehicles (Taxation).

(c) shall be reckoned as one hundredweight if it exceeds three-quarters of a hundredweight.

(2) For the purposes of Schedules 1 and 2—

(a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;

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

(c) the weight of a motor vehicle (including any trailer drawn thereby) that—

(i) weighs more than 5 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,

shall be deemed to be 5 tons.

PART III.

TAX BASED ON METRIC WEIGHTS.

10. The tax imposed by Part I and this Part is imposed instead of the tax imposed by Parts I and II. Substituted
tax

11.

Motor Vehicles (Taxation).

Amount of
tax.

11. (1) If registration or renewal of registration of a motor vehicle is effected for one year—

- (a) the amount of motor vehicles tax levy applicable is the amount specified in respect of that motor vehicle in Schedule 3; and
- (b) the amount of motor vehicles weight tax applicable is the amount specified in respect of that motor vehicle in Schedule 4.

(2) If registration or renewal of registration of a motor vehicle is effected for 3 months the amount of tax applicable is $27\frac{1}{2}$ per centum of the amount that would be applicable under subsection (1) if registration or renewal of registration were effected for one year.

(3) If registration or renewal of registration of a motor vehicle is effected for a period other than one year or 3 months the amount of tax applicable is the amount ascertained in accordance with the formula :—

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

where—

- “x” is the amount of tax applicable;
- “a” is the amount of tax that would be applicable under subsection (1) if registration or renewal of registration were effected for one year; and
- “b” is the number of days in the period for which the registration or renewal of registration is effected.

Determina-
tion of
weight.

12. (1) For the purposes of subsection (2)—

- (a) where the weight of a motor vehicle expressed in kilograms is a number that—
 - (i) is not a multiple of 10; and

(ii)

Motor Vehicles (Taxation).

- (ii) exceeds by not more than 5 the highest multiple of 10 that is less than that number, that excess shall be disregarded; and
- (b) where the weight of a motor vehicle expressed in kilograms is a number that—
 - (i) is not a multiple of 10; and
 - (ii) exceeds by more than 5 the highest multiple of 10 that is less than that number, that excess shall be deemed to be 10.

(2) For the purposes of Schedules 3 and 4—

- (a) the weight of a trailer is the gross weight of the trailer (including any articles affixed thereto) unladen and ready for attachment to another motor vehicle;
- (b) the weight of a motor vehicle (other than a trailer) is the gross weight of the motor vehicle, laden with the tools and accessories usually carried and with such fuel, water and oil as is in or upon it, but otherwise unladen; and
- (c) the weight of a motor vehicle (including any trailer drawn thereby) that—
 - (i) weighs more than 5 000 kilograms; and
 - (ii) is used solely for mining purposes within the Western Division described in the Second Schedule to the Crown Lands Consolidation Act, 1913,shall be deemed to be 5 000 kilograms.

Motor Vehicles (Taxation).

Concession
for certain
motor
vehicles.

13. Notwithstanding any other provision of this Act, where—

- (a) a motor vehicle was first registered before the day appointed and notified under section 2 (3); and
- (b) that motor vehicle was not unregistered on that day and has not been unregistered since that day,

the amount of motor vehicles tax levy and, except in the case of a motor car or motor omnibus, the amount of motor vehicles weight tax payable in respect of that vehicle shall not exceed the amount of tax levy or weight tax, as the case may be, that would have been payable in respect of that vehicle if this Act had not been enacted.

Sec. 8
(1) (a).

SCHEDULE 1.

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 8 (1) is—

- (a) in respect of a trailer that weighs 2 tons or less, a motor cycle, a tractor or plant—\$5.30;
- (b) in respect of a motor car or station waggon used substantially for private purposes that—
 - (i) weighs less than 15 hundredweight—\$8.65;
 - (ii) weighs 15 hundredweight or more but less than 30 hundredweight—\$10.65;
 - (iii) weighs 30 hundredweight or more—\$16.00;
- (c) in respect of any other motor vehicle—\$26.65.

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 2.

Sec. 8
(1) (b).

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 8 (1) is—

(a) in respect of a motor car—

- (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 68 cents for every one-half hundredweight of the weight of the motor car;
- (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 88 cents for every one-half hundredweight of the weight of the motor car;

(b) in respect of a motor omnibus—the amount ascertained by applying a rate of \$1.03 for every one-half hundredweight of the weight of the motor omnibus;

(c) in respect of a motor cycle—

- (i) that has no side-car—\$5.45;
- (ii) that has a side-car—\$9.65;

(d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—

- (i) 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;
- (ii) 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.

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 2—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

TABLE.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
cwt	cwt	\$	\$
..	5	7.10	9.30
5	10	11.20	14.65
10	15	18.40	24.00
15	20	25.50	33.30
20	25	34.70	45.30
25	30	43.90	57.30
30	35	56.20	73.30
35	40	69.45	90.65
40	45	86.85	113.30
45	50	107.30	140.00
50	55	129.80	169.30
55	60	150.25	196.00
60	65	166.60	217.30
65	70	182.90	238.65
70	75	198.25	258.65
75	80	214.65	280.00
80	85	230.00	300.00
85	90	246.30	321.30
90	95	261.65	341.30
95	100	278.00	362.65
100	105	294.40	384.00
105	110	309.70	404.00
110	115	326.05	425.30
115	120	341.40	445.30
120	125	357.70	466.65
125	130	373.05	486.65
130	135	389.45	508.00
135	140	404.80	528.00
140	..	\$404.80 plus \$15.30 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.	\$528.00 plus \$20.00 for each 5 cwt or part thereof by which the weight exceeds 140 cwt.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 8 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 2—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 8 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 8 (1) is 66 $\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

3. Notwithstanding anything in this Schedule—

- (a) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
- (b) the maximum amount of motor vehicles weight tax applicable under section 8 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

SCHEDULE 3.

Sec. 11
(1) (a).

MOTOR VEHICLES TAX LEVY.

The amount of motor vehicles tax levy applicable under section 11 (1) is—

- (a) in respect of a trailer that weighs 2 tonnes or less, a motor cycle, a tractor or plant—\$5.30;

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 3—*continued.*

MOTOR VEHICLES TAX LEVY—*continued.*

- (b) in respect of a motor car or station waggon used substantially for private purposes that—
- (i) weighs less than 760 kilograms—\$8.65;
 - (ii) weighs 760 kilograms or more but less than 1 520 kilograms—\$10.65;
 - (iii) weighs 1 520 kilograms or more—\$16;
- (c) in respect of any other motor vehicle—\$26.65.
-

Sec. 11
(1) (b).

SCHEDULE 4.

MOTOR VEHICLES WEIGHT TAX.

1. Where clause 2 does not apply the amount of motor vehicles weight tax applicable under section 11 (1) is—
- (a) in respect of a motor car—
 - (i) that is used substantially for private purposes—the amount ascertained by applying a rate of 26.770 cents for every 10 kilograms of the weight of the motor car;
 - (ii) that is not used substantially for private purposes—the amount ascertained by applying a rate of 34.644 cents for every 10 kilograms of the weight of the motor car;
 - (b) in respect of a motor omnibus—the amount ascertained by applying a rate of 40.549 cents for every 10 kilograms of the weight of the motor omnibus;
 - (c) in respect of a motor cycle—
 - (i) that has no side-car—\$5.45;
 - (ii) that has a side-car—\$9.65;

SCHEDULE

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*

- (d) in respect of a motor vehicle that is not a motor vehicle referred to in paragraph (a), (b) or (c) and is—
- (i) 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;
 - (ii) 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.

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
..	250	7.10	9.30
250	510	11.20	14.65
510	760	18.40	24.00
760	1 020	25.50	33.30
1 020	1 270	34.70	45.30
1 270	1 520	43.90	57.30
1 520	1 780	56.20	73.30
1 780	2 030	69.45	90.65
2 030	2 290	86.85	113.30
2 290	2 540	107.30	140.00
2 540	2 790	129.80	169.30
2 790	3 050	150.25	196.00
3 050	3 300	166.60	217.30
3 300	3 560	182.90	238.65
3 560	3 810	198.25	258.65
3 810	4 060	214.65	280.00
4 060	4 320	230.00	300.00
4 320	4 570	246.30	321.30
4 570	4 830	261.65	341.30
4 830	5 080	278.00	362.65
5 080	5 330	294.40	384.00

*Motor Vehicles (Taxation).*SCHEDULE 4—*continued.*MOTOR VEHICLES WEIGHT TAX—*continued.*TABLE—*continued.*

Weight of Vehicle		Amount	
Exceeding	Not Exceeding	Column A	Column B
kg	kg	\$	\$
5 330	5 590	309.70	404.00
5 590	5 840	326.05	425.30
5 840	6 100	341.40	445.30
6 100	6 350	357.70	466.65
6 350	6 600	373.05	486.65
6 600	6 860	389.45	508.00
6 860	7 110	404.80	528.00
7 110	..	\$404.80 plus \$15.30 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.	\$528.00 plus \$20.00 for each 254 kg or part thereof by which the weight exceeds 7 110 kg.

2. (1) Where a motor vehicle has non-pneumatic tyres on all or any of its wheels the amount of motor vehicles weight tax applicable under section 11 (1) is 125 per centum of the amount that would, but for this subclause, be applicable under clause 1.

(2) Where a motor vehicle is a primary producer's vehicle being a motor lorry other than a station waggon, or being a tractor or trailer, the amount of motor vehicles weight tax applicable under section 11 (1) is 50 per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

(3) Where a motor vehicle is a vehicle to which the Road Maintenance (Contribution) Act, 1958, applies and is not a primary producer's vehicle, the amount of motor vehicles weight tax applicable under section 11 (1) is 66 $\frac{2}{3}$ per centum of the amount that would, but for this subclause, be applicable under clause 1 (d) (ii) or, as the case may require, under subclause (1).

SCHEDULE

Motor Vehicles (Taxation).

SCHEDULE 4—*continued.*

MOTOR VEHICLES WEIGHT TAX—*continued.*

3. Notwithstanding anything in this Schedule—
- (a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is not a primary producer's vehicle is \$169.30;
 - (b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a tractor that is a primary producer's vehicle is \$84.65.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 25th October, 1976*

Motor Vehicles (Taxation)

SCHEDULE 4—continued

MOTOR VEHICLES WEIGHT TAX—continued

Notwithstanding anything in this Schedule—

(a) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a motor that is not a primary producer's vehicle is 4100.00

(b) the maximum amount of motor vehicles weight tax applicable under section 11 (1) in respect of a motor that is a primary producer's vehicle is 284.00

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

A. R. CUTLER,
Governor.

Government House,
Sydney, 25th October, 1976