

FIRST PRINT

TRANSFER OF PUBLIC VEHICLES (TAXATION) AMENDMENT BILL 1986

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the State Transport (Co-ordination) Amendment Bill 1986.

The object of this Bill is to amend the Transfer of Public Vehicles (Taxation) Act 1969 for the purpose of making further provision for the imposition of a tax on the transfer of certain licenses granted under the State Transport (Co-ordination) Act 1931 in respect of taxi-cabs and private hire cars.

The Bill contains the following provisions:

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act will, with minor exceptions, commence at the end of 7 days after the date of assent.

Clause 3 is a formal provision which gives effect to the Schedule of amendments to the Transfer of Public Vehicles (Taxation) Act 1969 ("the Principal Act").

Clause 4 gives effect to Schedule 2 which contains a savings provision.

Schedule 1 contains amendments to the Principal Act.

Schedule 1 (1) makes a minor amendment to section 1 (2) of the Principal Act by way of statute law revision.

Schedule 1 (2) amends section 2 of the Principal Act so as to relate the definition of "taxi-cab" and "private hire car" to the definitions of those expressions in the State Transport (Co-ordination) Act 1931 instead of the equivalent definitions in the Transport Act 1930.

Schedule 1 (3) inserts into the Principal Act proposed section 2A so as to make it clear that the Act applies to all transfers of licenses granted in respect of taxi-cabs and private hire cars operating within New South Wales.

Schedule 1 (4) replaces section 3 of the Principal Act, which at present provides for the imposition of a tax on the transfer of licenses granted under the State Transport (Co-ordination) Act 1931. The proposed section 3 (1) provides that, for the period of 10 years after the commencement of the proposed Act, the tax on the transfer of licenses first granted for taxi-cabs registered under the Transport Act 1930 before the date of that commencement will continue to be imposed at the current rates. A tax will, during that period, be imposed at similar rates on the transfer of licenses first granted for taxi-cabs registered under the Transport Act 1930 on or after that date where the licenses are not ones to which proposed section 3 (2) applies. At the end of that period, the tax on the transfer of taxi-cab licenses to which proposed section 3 (1) applies will be imposed at the same rate as under proposed section 3 (2). Proposed section 3 (2) provides that, in the case of licenses first granted for taxi-cabs registered under the Transport Act 1930 on or after the date of that commencement, a tax of 2.5 per cent of the current market value of those licenses will be charged on the transfer of those licenses where the license fees payable in respect of those licenses, when first granted, were amounts equivalent to their then current market value. In the case of the transfer of licenses relating to taxi-cabs not registered under the Transport Act 1930, a tax of 2.5 per cent of the current value of the licenses will be charged.

Schedule 1 (5) makes a consequential amendment and other minor amendments to section 4 of the Principal Act, which provides for the determination of the current market value of licenses. As amended, the section will no longer apply to private hire cars.

Schedule 1 (6) inserts in the Principal Act proposed section 5, which will provide for the imposition of a tax on the transfer of a private hire car license of \$500 or, where both Houses of Parliament have passed a resolution approving another amount, that other amount.

Schedule 2 contains a savings provision which makes it clear that tax that was chargeable or leviable under section 3 of the Principal Act (as in force before the commencement of the proposed Act) but was not paid before that commencement will continue to be payable under that section as if the proposed Act had not commenced.

TRANSFER OF PUBLIC VEHICLES (TAXATION) AMENDMENT BILL 1986

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 35, 1969
4. Saving

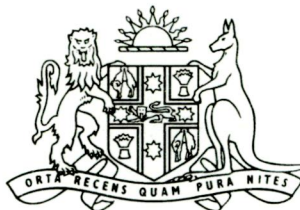
SCHEDULE 1—AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969

SCHEDULE 2—SAVING

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TRANSFER OF PUBLIC VEHICLES (TAXATION) AMENDMENT BILL 1986

NEW SOUTH WALES



No. , 1986

A BILL FOR

An Act to amend the Transfer of Public Vehicles (Taxation) Act 1969 for the purposes of making further provision for the imposition of a tax on the transfer of licenses granted under the State Transport (Co-ordination) Act 1931 in respect of taxi-cabs and private hire cars and of extending the application of the first-mentioned Act to the transfer of all such licenses granted in New South Wales.

Transfer of Public Vehicles (Taxation) Amendment 1986

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:

5 Short title

1. This Act may be cited as the "Transfer of Public Vehicles (Taxation) Amendment Act 1986".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this
10 Act.

(2) Except as provided by subsection (1), this Act shall commence at the end of 7 days from the date of assent to this Act.

Amendment of Act No. 35, 1969

3. The Transfer of Public Vehicles (Taxation) Act 1969 is amended in
15 the manner set forth in Schedule 1.

Saving

4. Schedule 2 has effect.

SCHEDULE 1

(Sec. 3)

**20 AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969**

(1) Section 1 (Short title and construction)—

Section 1 (2)—

Omit " , 1931, as subsequently amended", insert instead "1931" .

25 (2) Section 2 (Definitions)—

Omit "section 4 of the Transport Act 1930, as subsequently amended", insert instead "section 3 (1) of the State Transport Co-ordination Act 1931".

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969—*continued*

(3) Section 2A—

After section 2, insert:

Act to apply throughout New South Wales

- 5 2A. This Act applies to every transfer of a license granted under the State Transport (Co-ordination) Act 1931 in respect of a taxi-cab or private hire car.

(4) Section 3—

Omit the section, insert instead:

Tax on transfer of taxi-cab licenses

- 10 3. (1) Where—

(a) the license in respect of a taxi-cab registered under the Transport Act 1930—

- 15 (i) was first granted under the State Transport (Co-ordination) Act 1931 before the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986; or

(ii) was first granted under the State Transport (Co-ordination) Act 1931 on or after that date but is not a license to which subsection (2) applies; and

- 20 (b) the holder of the license transfers it to another person on or after that date,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales—

- 25 (c) if the transfer takes place during the period of 10 years from and including that date—a tax on the transfer of the license at the rates calculated in accordance with the Schedule; and

- 30 (d) if the transfer takes place after the end of that period—a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969—*continued*

(2) Where—

(a) the license in respect of a taxi-cab registered under the Transport Act 1930 was first granted under the State Transport (Co-ordination) Act 1931 on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986;

(b) the license fee payable in respect of the grant of the license was an amount equivalent to the then current market value of the license; and

(c) the holder of the license transfers it to another person on or after that date,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

(3) Where—

(a) the taxi-cab to which a license relates is not registered under the Transport Act 1930; and

(b) the holder of the license transfers it to another person on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

(5) Section 4 (**Current market value of license**)—

(a) Omit “, 1931, as subsequently amended,”, insert instead “1931”.

(b) Omit “or private hire car” wherever occurring.

(c) Omit “, 1930, as subsequently amended”, insert instead “1930”.

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969—*continued*

(6) Section 5—

After section 4, insert:

Tax on transfer of private hire car licenses

5 5. (1) Where the license granted under the State Transport
(Co-ordination) Act 1931 in respect of a private hire car is
transferred from its holder to another person on or after the date
of commencement of the Transfer of Public Vehicles (Taxation)
10 Amendment Act 1986, there shall be charged, levied, collected and
paid for the use of the Crown in right of New South Wales a tax
of \$500 on the transfer of the license or, if both Houses of
Parliament pass a resolution approving another amount, a tax of
that other amount.

(2) A resolution passed as referred to in subsection (1) takes
effect—

- 15 (a) on the date specified in the resolution; or
- (b) if no such date is specified—
- (i) on the date on which the resolution is passed; or
- (ii) if passed on different dates, on the later of those
 dates.

20

SCHEDULE 2

(Sec. 4)

SAVING

25 Any amount that was chargeable or leviable as tax under section 3 of the Transfer of
Public Vehicles (Taxation) Act 1969 (as in force before the commencement of this Act)
in respect of the transfer of a license referred to in that section (as so in force) but was
not paid before that commencement shall continue to be payable under that section (as
so in force) as if this Act had not commenced.

TRANSFER OF PUBLIC VEHICLES (TAXATION) AMENDMENT ACT 1986 No. 140

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 35, 1969
4. Saving

SCHEDULE 1—AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969

SCHEDULE 2—SAVING

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**TRANSFER OF PUBLIC VEHICLES (TAXATION)
AMENDMENT ACT 1986 No. 140**

NEW SOUTH WALES



Act No. 140, 1986

An Act to amend the Transfer of Public Vehicles (Taxation) Act 1969 for the purposes of making further provision for the imposition of a tax on the transfer of licenses granted under the State Transport (Co-ordination) Act 1931 in respect of taxi-cabs and private hire cars and of extending the application of the first-mentioned Act to the transfer of all such licenses granted in New South Wales. [Assented to, 17 December 1986]

Transfer of Public Vehicles (Taxation) Amendment 1986

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:

Short title

1. This Act may be cited as the "Transfer of Public Vehicles (Taxation) Amendment Act 1986".

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this Act.

(2) Except as provided by subsection (1), this Act shall commence at the end of 7 days from the date of assent to this Act.

Amendment of Act No. 35, 1969

3. The Transfer of Public Vehicles (Taxation) Act 1969 is amended in the manner set forth in Schedule 1.

Saving

4. Schedule 2 has effect.

SCHEDULE 1

(Sec. 3)

**AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969**

(1) Section 1 (**Short title and construction**)—

Section 1 (2)—

Omit "1931, as subsequently amended", insert instead "1931".

(2) Section 2 (**Definitions**)—

Omit "section 4 of the Transport Act 1930, as subsequently amended", insert instead "section 3 (1) of the State Transport Co-ordination Act 1931".

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969—*continued*

(3) Section 2A—

After section 2, insert:

Act to apply throughout New South Wales

2A. This Act applies to every transfer of a license granted under the State Transport (Co-ordination) Act 1931 in respect of a taxi-cab or private hire car.

(4) Section 3—

Omit the section, insert instead:

Tax on transfer of taxi-cab licenses

3. (1) Where—

(a) the license in respect of a taxi-cab registered under the Transport Act 1930—

(i) was first granted under the State Transport (Co-ordination) Act 1931 before the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986; or

(ii) was first granted under the State Transport (Co-ordination) Act 1931 on or after that date but is not a license to which subsection (2) applies; and

(b) the holder of the license transfers it to another person on or after that date,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales—

(c) if the transfer takes place during the period of 10 years from and including that date—a tax on the transfer of the license at the rates calculated in accordance with the Schedule; and

(d) if the transfer takes place after the end of that period—a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969—*continued*

(2) Where—

- (a) the license in respect of a taxi-cab registered under the Transport Act 1930 was first granted under the State Transport (Co-ordination) Act 1931 on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986;
- (b) the license fee payable in respect of the grant of the license was an amount equivalent to the then current market value of the license; and
- (c) the holder of the license transfers it to another person on or after that date,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

(3) Where—

- (a) the taxi-cab to which a license relates is not registered under the Transport Act 1930; and
- (b) the holder of the license transfers it to another person on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986,

there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax on the transfer of the license calculated at the rate of 2.5 per cent of its current market value.

(5) Section 4 (**Current market value of license**)—

- (a) Omit “, 1931, as subsequently amended,” insert instead “1931”.
- (b) Omit “or private hire car” wherever occurring.
- (c) Omit “, 1930, as subsequently amended”, insert instead “1930”.

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 1—*continued*

AMENDMENTS TO THE TRANSFER OF PUBLIC VEHICLES
(TAXATION) ACT 1969—*continued*

(6) Section 5—

After section 4, insert:

Tax on transfer of private hire car licenses

5. (1) Where the license granted under the State Transport (Co-ordination) Act 1931 in respect of a private hire car is transferred from its holder to another person on or after the date of commencement of the Transfer of Public Vehicles (Taxation) Amendment Act 1986, there shall be charged, levied, collected and paid for the use of the Crown in right of New South Wales a tax of \$500 on the transfer of the license or, if both Houses of Parliament pass a resolution approving another amount, a tax of that other amount.

(2) A resolution passed as referred to in subsection (1) takes effect—

(a) on the date specified in the resolution; or

(b) if no such date is specified—

(i) on the date on which the resolution is passed; or

(ii) if passed on different dates, on the later of those dates.

Transfer of Public Vehicles (Taxation) Amendment 1986

SCHEDULE 2

(Sec. 4)

SAVING

Any amount that was chargeable or leviable as tax under section 3 of the Transfer of Public Vehicles (Taxation) Act 1969 (as in force before the commencement of this Act) in respect of the transfer of a license referred to in that section (as so in force) but was not paid before that commencement shall continue to be payable under that section (as so in force) as if this Act had not commenced.