New South Wales.



ANNO QUINTO

GEORGII V REGIS.

Act No. 35, 1914.

An Act to increase the amount of the income tax on income received during 1914, and to impose taxes on motor vehicles; and for those purposes to amend certain Acts. [Assented to, 28th December, 1914.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the "Finance (Taxation) Short title.

Act, 1914."

Preliminary.

Preliminary.

Definitions.

2. In this Act, unless the context requires another meaning.—

"Motor car" means motor vehicle constructed to be used principally for the carriage of persons, and having not less than four wheels.

"Motor cycle" means motor vehicle having less

than four wheels.

"Motor vehicle" means motor car, motor cycle, or other vehicle under five tons unladen propelled wholly or partly by any volatile spirit, or by electricity, but does not include a vehicle used on a railway or tramway.

"Public motor car" means motor car used for the conveyance of passengers, each of whom

pays a separate fare.

"Registration" means registration under the Metropolitan Traffic Act, 1900, or the Motor Traffic Act, 1909.

"Taxi-cab" means motor car plying or standing in a public street for hire, not being a public

motor car.

"Trade motor vehicle" means motor vehicle constructed to be used principally for the carriage

of goods.

Horse power.

3. For the purposes of this Act the horse power of a motor vehicle propelled by volatile spirit shall be determined by squaring the measurement in inches of the internal diameter of the cylinder of the engine, multiplying the number so found by the number of cylinders, and dividing the product by 2.5.

Increase of income tax for 1911.

Increase of income tax.

4. The amount in the pound which constitutes the income tax imposed on any taxable income by the Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, and the Income Tax (Amendment) Act, 1914, is hereby, with respect to the income tax on income received during the year one thousand nine hundred and fourteen, increased by the sum of threepence.

Taxes

Taxes on motor vehicles.

5. There shall be levied, collected, and paid for the Taxes on use of His Majesty taxes on motor vehicles at the scale motor vehicles and with the exemptions set out in the Schedule to this Act.

Such taxes shall be paid on every motor vehicle in respect of which registration or renewal of registration has been or may hereafter be effected between the first day of July, one thousand nine hundred and fourteen, and the thirtieth day of June, one thousand nine hundred and fifteen, both days inclusive.

SCHEDULE.

Taxes on motor vehicles.

Any motor vehicle (other than a motor cycle) which is propelled by any volatile spirit:—

	£	S.	d.	-71
Of or under 12 horse-power	2	0	. 0	1
Over 12 and of or under 16 horse-power	3	0	0	- '
16 96	1	0	0	
96 " " " " " " " " " " " " " " " " " " "	+	-		
" " " "	7	0	0	
	10	0	0	30
,, 40 ,, ,, 60 ,,	15	0	0	Label
,, 60 horse-power	20	0	0	
Any motor vehicle (other than a motor cycle)				
which is propelled by electricity	4	0	0	,1
Any motor cycle or motor tricycle, and any taxi-		A.		
cab	1	0	0	

Provided that only half such amount shall be payable on any motor vehicle proved to the satisfaction of the superintendent of traffic to be—

a motor car used by a legally qualified medical practitioner, principally for the purposes of his profession; or

a public motor car, except a taxi-cab; or

a trade motor vehicle.

Exemptions.

Motor vehicles owned by the Crown or by the Chief Commissioner for Railways and Tramways, or by the Sydney Harbour Trust, the Metropolitan Board of Water Supply and Sewerage or the Hunter District Water and Sewerage Board, the Commissioner of Irrigation, the Fire Brigades Board, or any other body exercising public functions which may be notified by the Governor by proclamation in the Gazette.

Motor vehicles owned by the council of a municipality or shire or of the city of Sydney.

Ambulance motor vehicles.

By Authority:

WILLIAM APPLEGATE GULLICK, Government Printer, Sydney, 1914.

as the same and

I certify that this Public Bill, which originated in the Legis-Lative Assembly, has finally passed the Legislative Council and the Legislative Assembly of New South Wales.

> RICHD. A. ARNOLD, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 9 December, 1914.

New South Wales.



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BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the "Finance (Taxation) short title. Act, 1914."

Preliminary.

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

THOS. H. THROWER, Chairman of Committees of the Legislative Assembly.

Preliminary.

Definitions.

- 2. In this Act, unless the context requires another meaning,—
 - "Motor car" means motor vehicle constructed to be used principally for the carriage of persons, and having not less than four wheels.

"Motor cycle" means motor vehicle having less than four wheels.

"Motor vehicle" means motor car, motor cycle, or other vehicle under five tons unladen propelled wholly or partly by any volatile spirit, or by electricity, but does not include a vehicle used on a railway or tramway.

"Public motor car" means motor car used for the conveyance of passengers, each of whom

pays a separate fare.

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Increase of income tax for 1914.

Increase of income tax.

4. The amount in the pound which constitutes the income tax imposed on any taxable income by the Income Tax Act, 1911, as amended by the Income Tax (Amendment) Act, 1912, and the Income Tax (Amendment) Act, 1914, is hereby, with respect to the income tax on income received during the year one thousand nine hundred and fourteen, increased by the sum of threepence.

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SCHEDULE.

Taxes on motor vehicles.

Any motor vehicle (other than a motor cycle) which is propelled by any volatile spirit:—

	£	S.	d.	
Of or under 12 horse-power	2	0	0	
Over 12 and of or under 16 horse power	3	0	0	
,, 16 ,, ,, 26 ,,	4	0	0	
	7	0	0	
, 33 ,, ,, 40 ,,			0	
,, 40 ,, ,, 60 ,,		0	0	
			0	
Any motor vehicle (other than a motor cycle)				
which is propelled by electricity	4	0	. 0	
Any motor cycle or motor tricycle, and any taxi-				
cab	1	0	0	

Provided that only half such amount shall be payable on any motor vehicle proved to the satisfaction of the superintendent of traffic to be—
a motor car used by a legally qualified medical practitioner, princi-

pally for the purposes of his profession; or a public motor car, except a taxi-cab; or

a trade motor vehicle.

Exemptions.

Motor vehicles owned by the Crown or by the Chief Commissioner for Railways and Tramways, or by the Sydney Harbour Trust, the Metropolitan Board of Water Supply and Sewerage or the Hunter District Water and Sewerage Board, the Commissioner of Irrigation, the Fire Brigades Board, or any other body exercising public functions which may be notified by the Governor by proclamation in the Gazette.

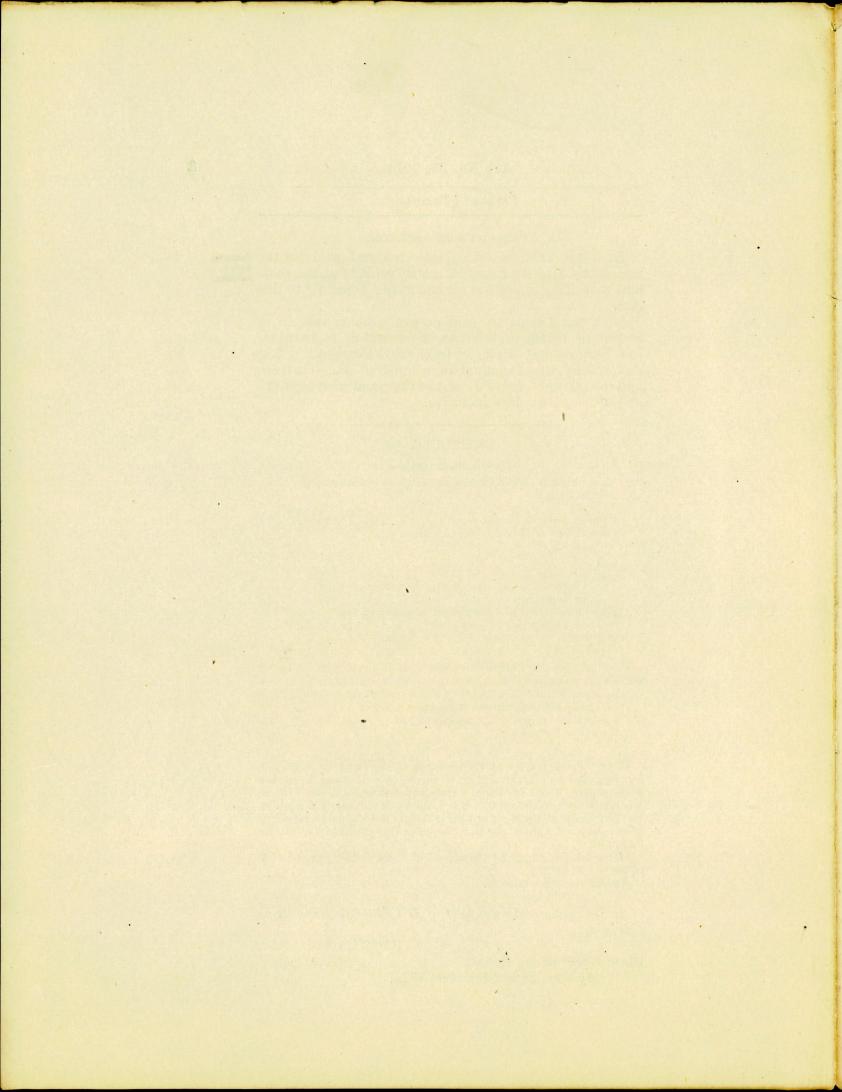
Motor vehicles owned by the council of a municipality or shire or of the city of Sydney.

Ambulance motor vehicles.

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

G. STRICKLAND,

State Government House, Governor. Sydney, 28th December, 1914.



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.

> RICHD. A. ARNOLD, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 8 December, 1914, A.M.

New South Wales.



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			£	S.	d.	
	Of or under 12 horse-power		2	0	0	
	Over 12 and of or under 16 horse-power		3	0	0	
	" 16 " " 26 " …		4	0	0	
00	,, 26 ,, ,, 33 ,,		7	0	0	
20 ,	,, 33 ,, ,, 40 ,,		10	0	0	
	,, 40 ,, ,, 60 ,,		15	0	0	
	,, 60 horse-power		20	0	0	
	Any motor vehicle (other than a motor	eycle)				
~~	which is propelled by electricity		4	0	0	
25	Any motor cycle or motor tricycle, and any	taxi-				
	cab		1	0	0	

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