

1935.

LEGISLATIVE ASSEMBLY.

NEW SOUTH WALES.

WAYS AND MEANS.

RESOLUTION.

MOTOR VEHICLES (TAXATION) BILL.

RESOLVED,—

(A) That towards making good the supply to be granted to His Majesty there shall be charged, levied, collected and paid for the use of His Majesty under the provisions of the Motor Vehicles Taxation Management Act, 1935, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, Motor Vehicles Tax upon every motor vehicle in respect of which registration or renewal of registration is effected after the commencement of the Act to give effect to this resolution at the rates set out in or the sums ascertained in accordance with the Schedule to this resolution, and that the Motor Vehicles Tax imposed by the Act to give effect to this resolution shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1924, as amended by the Motor Vehicles (Taxation) Amendment Act, 1926.

For the purposes of this resolution—

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer unladen ready for attachment to a motor vehicle;
- (b) the weight of a motor vehicle shall be ascertained as the gross weight of the vehicle laden with the tools and accessories usually carried, with such fuel, water and oil as may be in or upon the motor vehicle, but otherwise unladen;
- (c) the number of one half-hundredweights nearest to the weight so ascertained, or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of a hundredweight, the number

of half-hundredweights next below the weight so ascertained, shall be the weight upon which the tax imposed by the Act to give effect to this resolution is to be paid;

- (d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that of the total cost of the vehicle at the port of shipment to Australia a percentage not less than ninety-seven and one-half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire.

(B) The terms used in this resolution shall have the meanings ascribed thereto respectively in the Motor Vehicles Taxation Management Act, 1935.

SCHEDULE.

PART I.

Where registration or renewal of registration is effected for a period of one year.

1. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has pneumatic tyres on all wheels—at the rate of two shillings and ninepence per half-hundredweight of its weight.

(b) Any motor omnibus which has pneumatic tyres on all wheels—at the rate of four shillings and threepence per half-hundredweight of its weight.

2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of three shillings and sixpence per half-hundredweight of its weight.

(b) Any motor omnibus which has non-pneumatic tyres on all or any of the wheels—at the rate of five shillings and sixpence per half-hundredweight of its weight.

3. (a) Any motor cycle without a side-car—one pound two shillings and sixpence.

(b) Any motor cycle with a side-car—two pounds.

4. Any other motor vehicle—at the rate of three shillings and sixpence per half-hundredweight of its weight.

5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4 inclusive of this Part of this Schedule, less a deduction of—

(a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;

(b) one shilling and sixpence in the case of a motor cycle without a side-car;

(c) two shillings and sixpence in the case of a motor cycle with a side-car.

6. Any motor lorry or tractor which is owned by a primary producer and used solely or principally for carting his own primary products or materials, provisions or commodities of any kind for use in his business or occupation as a primary producer or in his household, and is not let out on hire—at the rate applicable in accordance with the scale set out in paragraphs 1 to 5 inclusive of this Part of this Schedule, less a deduction of one-half of the amount which, but for this paragraph, would have been payable as tax.

7. Notwithstanding any other provision of this Part of this Schedule, the amount of tax on—

- (a) a tractor shall not in any case exceed fifteen pounds;
- (b) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.

PART II.

Where registration or renewal of registration is effected for a period of three months.

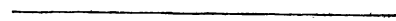
A sum equivalent to twenty-seven and one-half per centum of the amount which, calculated at the rates set out in Part I of this Schedule, would have been payable as Motor Vehicles Tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART III.

Where registration or renewal of registration of a trailer is effected for any period other than a period referred to in Part I or Part II of this Schedule.

A sum equivalent to one-twelfth of the yearly tax for each month or part thereof in the period for which the trailer is registered.

In this Part of this Schedule "yearly tax" means the amount which, calculated at the rates set out in Part I of this Schedule, would have been payable as Motor Vehicles Tax upon the trailer if registration or renewal of registration had been effected for a period of one year.



[CONFIDENTIAL]

(Rough Draft for Consideration Only.)

No. , 1935.

A BILL

To impose a Motor Vehicles Tax upon motor vehicles and trailers in lieu of that imposed by the Motor Vehicles (Taxation) Act, 1924, as amended; and for purposes connected therewith.

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 "Motor Vehicles (Taxation) Act, 1935." Short title.

2. This Act shall be read and construed with the Motor Vehicles Taxation Management Act, 1935. Construction.

335

Motor Vehicles (Taxation).

3. (1) There shall be charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Vehicles Taxation Management Act, 1935, and the regulations made thereunder, and subject to the exemptions and reductions contained or provided for in that Act, Motor Vehicles Tax upon every motor vehicle in respect of which registration or renewal of registration is effected after the commencement of this Act at the rates set out in or the sums ascertained in accordance with the Schedule to this Act.

Motor vehicles.

(2) The Motor Vehicles Tax imposed by this Act shall be in lieu of the tax upon motor vehicles imposed by the Motor Vehicles (Taxation) Act, 1924, as amended by the Motor Vehicles (Taxation) Amendment Act, 1926.

4. For the purposes of this Act—

Determination of certain matters.

- (a) the weight of a trailer shall be ascertained as the gross weight of the trailer unladen ready for attachment to a motor vehicle;
- (b) the weight of a motor vehicle shall be ascertained as the gross weight of the vehicle laden with the tools and accessories usually carried, with such fuel, water, and oil as may be in or upon the motor vehicle, but otherwise unladen;
- (c) the number of one half-hundredweights nearest to the weight so ascertained or, where the weight so ascertained consists of a number of hundredweights and either one-quarter or three-quarters of a hundredweight, the number of half-hundredweights next below the weight so ascertained, shall be the weight upon which the tax imposed by this Act is to be paid;
- (d) a motor vehicle shall be deemed to be of British manufacture if proof is furnished to the satisfaction of the Commissioner that of the total cost of the vehicle at the port of shipment to Australia a percentage not less than ninety-seven and one-half per centum is represented by expenditure upon material produced within the British Empire and upon labour within such Empire.

SCHEDULE.

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2. (a) Any motor vehicle (not being a motor omnibus or motor cycle) which has non-pneumatic tyres on all or any of the wheels—at the rate of three shillings and sixpence per half-hundredweight of its weight.

(b) Any motor omnibus which has non-pneumatic tyres on all or any of the wheels—at the rate of five shillings and sixpence per half-hundredweight of its weight.

3. (a) Any motor cycle without a side-car—one pound two shillings and sixpence.

(b) Any motor cycle with a side-car—two pounds.

4. Any other motor vehicle—at the rate of three shillings and sixpence per half-hundredweight of its weight.

5. Any motor vehicle which is of British manufacture—at the rate applicable in accordance with the scale set out in paragraphs 1 to 4, inclusive, of this Part of this Schedule, less a deduction of—

(a) sixpence per half-hundredweight of its weight in the case of any motor vehicle other than a motor cycle;

(b) one shilling and sixpence in the case of a motor cycle without a side-car;

(c) two shillings and sixpence in the case of a motor cycle with a side-car.

6. Any motor lorry or tractor which is owned by a primary producer and used solely or principally for carting his own primary products or materials, provisions or commodities of any kind for use in his business or occupation as a primary producer or in his household, and is not let out on hire—at the rate applicable in accordance with the scale set out in paragraphs 1 to 5, inclusive, of this Part of this Schedule, less a deduction of one-half of the amount which, but for this paragraph, would have been payable as tax.

7.

337

Motor Vehicles (Taxation).

7. Notwithstanding any other provision of this Part of this Schedule, the amount of tax on—

- (a) a tractor shall not in any case exceed fifteen pounds;
- (b) a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Division of the State and weighing more than five tons shall be the amount which would be payable as tax if the weight of the vehicle (including the trailer) were five tons.

PART II.

Where registration or renewal of registration is effected for a period of three months.

A sum equivalent to twenty-seven and one-half per centum of the amount which, calculated at the rates set out in Part I of this Schedule, would have been payable as Motor Vehicles Tax upon the motor vehicle if registration or renewal of registration had been effected for a period of one year.

PART III.

Where registration or renewal of registration of a trailer is effected for any period other than a period referred to in Part I or Part II of this Schedule.

A sum equivalent to one-twelfth of the yearly tax for each month or part thereof in the period for which the trailer is registered.

In this Part of this Schedule "yearly tax" means the amount which, calculated at the rates set out in Part I of this Schedule, would have been payable as Motor Vehicles Tax upon the trailer if registration or renewal of registration had been effected for a period of one year.
