

[CONFIDENTIAL.]

(Rough Draft for Consideration Only.)

No. , 1926.

A BILL

To make further provision as to motor vehicles manufactured within the British Empire; to enlarge the scope of the exemptions with regard to motor vehicles used by local authorities; to amend the Motor Tax Management Act, 1914, and the Motor Vehicles (Taxation) Act, 1924; 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. (1) This Act may be cited as the "Motor Short title. Vehicles Taxation (Further Amendment) Act, 1926."

(2) This Act shall be deemed to have come into operation on the _____ day of _____, one thousand nine hundred and twenty-six. Commencement.

2. The Motor Vehicles (Taxation) Act, 1924, as amended by the Motor Vehicles (Taxation) Amendment Act, 1926, is further amended as follows:— Amendment of Act No. 75, 1924. Schedule (5).

- (a) by omitting from paragraph five of the Schedule the word "wholly";
- (b) by inserting at the end of the same paragraph *Ibid.* the following words:—

A motor vehicle shall be deemed to be manufactured within the British Empire if in manner prescribed by regulations under the Motor Tax Management Act, 1914, as amended by subsequent Acts, it is shown that at least seventy-five per centum of the factory or works cost of the vehicle in its finished state is represented by expenditure on material produced within the British Empire and upon labour within such Empire.

- (c) by inserting in the paragraph added to the exemptions set out in the Schedule by the Motor Vehicles (Taxation) Amendment Act, 1926, after the words "used solely for" the words "cleansing or sanitary purposes or for." Exemptions. See Act No. 9, 1926, s. 2 (d).

3. (1) The Motor Tax Management Act, 1914, as amended by subsequent Acts, is further amended as follows:— Amendment of Act No. 34, 1914.

- (a) (i) by omitting the words "Inspector-General of Police" wherever occurring and by inserting in lieu thereof the words "Commissioner of Police"; (Commissioner of Police.)
- (ii) by omitting from subsection two of section six the word "Inspector-General" and by inserting in lieu thereof the word "Commissioner"; Sec. 6 (2).
- (b) (i) by inserting in subsection one of section six after the word "weight" the words "or whether for the purposes of the Motor Vehicles (Taxation) Act, 1924, as amended by subsequent Acts, it is to be deemed manufactured within the British Empire"; Sec. 6 (1). Examination of motor vehicle.
- (ii)

- (ii) by inserting in subsection two of the same section after the word "vehicle" the words "and whether for the purposes of the Motor Vehicles (Taxation) Act, 1924, as amended by subsequent Acts, it is to be deemed manufactured within the British Empire;" Sec. 6 (2). (Determination of place of manufacture.)
 - (c) by inserting in section seven after the words "such motor vehicle" the words "or as to the place of manufacture of the motor vehicle and the parts thereof"; Sec. 7. (Statutory declaration as to place of manufacture, &c.)
 - (d) by inserting in section eight after the word "Act" the words "and without limiting the generality of the foregoing power in particular prescribing the manner in which the place or places in which expenditure for material and labour in the manufacture of a motor vehicle was made, and the details of such expenditure, are to be shown, ascertained, or verified." Sec. 8. (Regulations.)
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