

MOTOR VEHICLES (TAXATION) ACT.

Act No. 2, 1942.

George VI.
No. 2, 1942. An Act to impose certain taxation upon motor vehicles and trailers; and for purposes connected therewith. [Assented to, 13th May, 1942.]

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 :--

Short title,
construction
and com-
mencement.

1. (1) This Act may be cited as the "Motor Vehicles (Taxation) Act, 1942."

(2) This Act shall be read and construed with the Motor Tax Management Act, 1914, as amended by subsequent Acts.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2. In this Act, unless the context or subject-matter otherwise indicates or requires,—

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Definitions.

“Farmer” means a person who cultivates his own land or that of another for his own profit.

“Motor car” means a motor vehicle constructed to be used principally for the carriage of persons, but does not include a motor omnibus or a motor cycle.

“Motor cycle” means motor vehicle having less than three wheels.

“Motor lorry” means motor vehicle constructed to be used principally for the carriage of goods, wares, or merchandise, or for the conveyance of any kind of materials used in any trade, business, or industry, or for use in any work whatsoever other than the conveyance of passengers.

“Motor omnibus” means a motor vehicle plying in a public street for hire for the conveyance of passengers at separate fares not being a taxi-cab.

“Public street” means any street, road, lane, thoroughfare, footpath, or place open to or used by the public.

“Tractor” means any motor vehicle constructed principally for the purpose of supplying motive power for machinery or of hauling any vehicle.

3. (1) There shall be annually charged, levied, collected and paid for the use of His Majesty, under the provisions of the Motor Tax Management Act, 1914, as amended by subsequent Acts, tax upon motor vehicles in accordance with the scale set out in the Schedule to this Act, and with the exemptions referred to therein. Such tax shall be paid in respect of every motor vehicle the registration or renewal of registration of which takes effect after the commencement of this Act.

Tax on motor vehicles.

(2) The tax imposed by this Act shall be in lieu of the taxes imposed by the Motor Vehicles (Taxation) Act, 1924, as amended by subsequent Acts.

(3)

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(3) Notwithstanding anything in the Motor Tax Management Act, 1914, as amended by subsequent Acts, the tax imposed by this Act shall be paid at the time of the issue of the registration certificate of the motor vehicle and at each renewal thereof.

Weight—
how deter-
mined.

4. For the purposes of this Act—

- (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 shall be the weight upon which the tax imposed by this Act is to be paid.

SCHEDULE.
1. Any motor vehicle (being a motor lorry, motor omnibus, or motor car):—
(a) Where the vehicle has pneumatic, semi-pneumatic rubber, or super-resilient tyres—

- (i) Motor lorry—at the rate of 2s. 6d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 3d. per half cwt. of its weight;
- (ii) Motor omnibus—at the rate of 3s. 10d. per half cwt. of its weight;
- (iii) Motor car—at the rate of 2s. 6d. per half cwt. of its weight;

(b) Where the vehicle has non-pneumatic or solid tyres—

- (i) Motor lorry—at the rate of 3s. 2d. per half cwt. of its weight: Provided that the rate for a motor lorry owned by a farmer and used solely for the carting of his own produce shall be 1s. 7d. per half cwt. of its weight;
- (ii) Motor omnibus—at the rate of 5s. 0d. per half cwt. of its weight;
- (iii) Motor car—at the rate of 2s. 11d. per half cwt. of its weight.

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2. (a) Any motor cycle (solo) £1 0s. 3d. No. 2, 1942.
(b) Any motor cycle (with side car) .. £1 16s. 0d.

3. Any tractor, at the rate of 3s. 2d. per half cwt. of its weight: Provided that the rate for a tractor which is the property of one or more farmers and is used solely for the carting of the produce of their farms and is not let out on hire shall be 1s. 7d. per half cwt. of its weight: Provided further that the amount of tax on a tractor shall not in any case exceed thirteen pounds ten shillings.

4. Any trailer—at the rate of 3s. 2d. per half cwt. of its weight: Provided that a trailer shall be exempt from tax if—

- (a) it is the property of one or more farmers and is used solely for carting the produce of their farms and is not let out on hire; or
- (b) it is hauled by a tractor and is used solely for the performance of agricultural or farming work on farms; or
- (c) it is hauled by a tractor and is the property of one or more persons engaged in the cutting of timber and is used solely for the purpose of carting their timber from the forest to a mill, and is not let out on hire.

5. Any other motor vehicle—at the rate of 3s. 2d. per half cwt. of its weight: Provided that any motor vehicle used solely for work on the farm shall be exempt from tax, and where owned by a farmer and used for traction on the roads solely for the carting of his own produce the rate shall be 1s. 7d. per half cwt. of its weight.

6. Any motor vehicle wholly manufactured within the British Empire to be charged according to the above scale, less a deduction of (6d.) sixpence per half cwt. of the weight of the motor vehicle.

Exemptions.

Ambulance motor vehicles.

Motor vehicles used by manufacturers, repairers or dealers upon which traders' plates are used in accordance with regulations made in relation to the matters referred to in paragraph (q 2) of section three of the Motor Traffic Act, 1909-1937.

So much of the weight of a motor vehicle (including a trailer drawn thereby) used solely for mining purposes in the Western Lands Division of the State as exceeds 5 tons.

Motor vehicles owned by the council of a municipality or shire, or of the City of Sydney, and used solely for the purposes of road construction, maintenance, or repair.

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