



ANNO DECIMO OCTAVO

GEORGI V REGIS.

A.D. 1927.

No. 1814.

An Act to amend the Motor Vehicles Tax Acts, 1915 to 1926, and for other purposes.

[Assented to, December 14th, 1927.]

BE it Enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

1. (1) This Act may be cited as the " Motor Vehicles Tax Act, 1927." Short titles.

(2) The Motor Vehicles Tax Acts, 1915 to 1926, and this Act may be cited together as the " Motor Vehicles Tax Acts, 1915 to 1927."

(3) The Motor Vehicles Tax Act, 1915, is hereinafter referred to as " the principal Act."

2. This Act shall come into operation on a day to be fixed by proclamation. Commencement.

3. This Act is incorporated with the other Acts mentioned in section 1 of this Act, and those Acts and this Act shall be read as one Act. Incorporation.

4. (1) The Governor may, from time to time, by proclamation, declare that any commercial motor vehicles, or any class of commercial motor vehicles described or referred to in the proclamation shall be commercial motor vehicles of British origin for the purposes of this Act. Power to proclaim vehicles of British origin.
(2) The

Motor Vehicles Tax Act.—1927.

(2) The Governor at any time by proclamation may partially or wholly revoke, or may vary any proclamation for the time being in force under this section.

(3) The tax payable under the principal Act in respect of any motor vehicles which, according to the tenor of any proclamation for the time being in force under this section, are declared to be commercial motor vehicles of British origin, shall be at the reduced rate provided in paragraph 6 of the Schedule.

(4) In this section "commercial motor vehicle" means any motor wagon, motor lorry, motor truck, or other similar motor vehicle adapted mainly or wholly for the carriage of goods.

Amendment of
principal Act.

5. The Schedule to the principal Act as amended by the Motor Vehicles Tax Act Amendment Act, 1925, is further amended so as to read as set out in the Schedule to this Act.

In the name and on behalf of His Majesty, I hereby assent to
this Bill.

G. J. R. MURRAY, Lieutenant-Governor.

Motor Vehicles Tax Act.—1927.

THE SCHEDULE.

SCALE OF TAXES UPON MOTOR VEHICLES.

Taxes upon motor vehicles shall be calculated according to the following provisions:—

1. The power-weight (indicated in this Schedule by the letters P.W.) of a motor vehicle shall be ascertained by adding the weight in hundredweights of the vehicle to the horsepower calculated in the manner laid down in the Motor Vehicles Tax Act, 1915.

2. If the actual number of hundredweights which any vehicle weighs, or the number of horsepower of any vehicle is not a whole number the number of hundredweights or the horsepower shall be calculated to the nearest whole number.

3. Upon every motor cycle the tax shall be—

	£ s. d.
If the cycle has not a sidecar attached thereto.....	1 10 0
If the cycle has a sidecar attached thereto.....	2 0 0

4. Upon a motor vehicle (other than a motor cycle or trailer) fitted with pneumatic tyres the tax shall be—

	£ s. d.
If the vehicle does not exceed 25 P.W.	4 0 0
If the vehicle exceeds 25 P.W. but does not exceed 30 P.W...	4 15 0
“ 30 “ “ 35 P.W...	5 10 0
“ 35 “ “ 40 P.W...	6 10 0
“ 40 “ “ 45 P.W...	7 10 0
“ 45 “ “ 50 P.W...	8 10 0
“ 50 “ “ 55 P.W...	9 10 0
“ 55 “ “ 60 P.W...	10 10 0
“ 60 “ “ 65 P.W...	11 10 0
“ 65 “ “ 70 P.W...	12 10 0
“ 70 “ “ 75 P.W...	13 15 0
“ 75 “ “ 80 P.W...	15 0 0
“ 80 “ “ 85 P.W...	16 5 0
“ 85 “ “ 90 P.W...	17 10 0
“ 90 “ “ 95 P.W...	18 15 0
“ 95 “ “ 100 P.W...	20 0 0
“ 100 “ “ 110 P.W...	22 10 0
“ 110 “ “ 120 P.W...	25 0 0
“ 120 “ “ 130 P.W...	27 10 0
“ 130 “ “ 140 P.W...	30 0 0
“ 140 “ “ 150 P.W...	32 10 0
“ 150 “ “ 160 P.W...	35 0 0

For every additional P.W., 5s.

If the motor vehicle has all or any of its wheels fitted with rubber tyres other than pneumatic tyres the tax shall be at such one of the above rates as is applicable plus 40 per cent. thereof.

If the motor vehicle has all or any of its wheels fitted with metal tyres the tax shall be at such one of the above rates as is applicable plus 75 per cent. thereof.

5. Upon

Motor Vehicles Tax Act.—1927.

5. Upon a trailer fitted with pneumatic tyres the tax shall be—
- | | £ | s. | d. |
|--|---|----|----|
| If the weight of the trailer unladen does not exceed 1 ton... | 1 | 10 | 0 |
| If the weight of the trailer unladen exceeds 1 ton, but does not exceed 1½ tons | 2 | 0 | 0 |
| If the weight of the trailer unladen exceeds 1½ tons, but does not exceed 2 tons | 2 | 10 | 0 |
| If the weight of the trailer unladen exceeds 2 tons | 3 | 0 | 0 |
- If the trailer has all or any of its wheels fitted with rubber tyres other than pneumatic tyres the tax shall be at such one of the above rates as is applicable plus 40 per cent. thereof.
- If the trailer has all or any of its wheels fitted with metal tyres the tax shall be at such one of the above rates as is applicable plus 75 per cent. thereof.
6. If any motor vehicle upon which a tax is payable under this Act is a vehicle proclaimed as a commercial motor vehicle of British origin, the tax shall be of the amount which would otherwise be payable under this Schedule less 10 per cent. thereof.
7. If the motor vehicle is a Motor Omnibus in respect of which a licence under the Motor Omnibus Act, 1926, is in force when the tax under this Act becomes due thereon, the tax shall be of the amount which would otherwise be payable under this Schedule less 50 per cent. thereof.
8. If the Registrar of Motor Vehicles is satisfied by statutory declaration or such other evidence as he requires that—
- (a) any motor vehicle being a motor wagon, motor lorry, motor truck, or other motor vehicle of the like nature, or a trailer is owned by a primary producer; and
 - (b) that such motor vehicle is not used on roads or streets except for carrying goods the produce of the land of such primary producer, or goods necessary for working such land,
- the tax upon such motor vehicle shall be of the amount which would otherwise be payable under this Schedule less 50 per cent. thereof.
9. If the Registrar of Motor Vehicles is satisfied by statutory declaration or such other evidence as he requires that—
- (a) any motor tractor is owned by a primary producer; and
 - (b) that such motor tractor is not used on roads or streets except for transporting goods the produce of the land of such primary producer to the railway station nearest to such land, or if there is a port nearer to such land than any railway station, then to such port, or to the nearest town not being a town where there is a railway station or port,
- the tax upon such motor tractor shall be twenty-five per centum of the amount which would otherwise be payable under this Schedule.
10. In this Schedule—
- “primary producer” means any person engaged in agricultural, horticultural, viticultural, pastoral or other like pursuits; and
- “weight” means the weight of the vehicle without passengers or load, but including the oil, petrol, buffers, accessories, and tools usually carried.