



ANNO OCTAVO

# GEORGI V REGIS.

A.D. 1917.

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## No. 1301.

An Act to amend the Motor Vehicles Tax Act, 1915, and for other purposes, including an amendment of the Motor Vehicles Act, 1907.

[Assented to, November 15th, 1917.]

**B**E 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 alone as the "Motor Vehicles Tax Act Amendment Act, 1917." Short titles.

(2) The Motor Vehicles Tax Act, 1915 (hereinafter called "the principal Act"), and this Act may be cited together as the "Motor Vehicles Tax Acts, 1915 and 1917." No. 1225 of 1915.

**2.** This Act is incorporated with the principal Act and the Act incorporated therewith, and those Acts and this Act shall be read as one Act. Incorporation with other Acts.

### *Amendments.*

**3.** The definition of "Motor vehicle" contained in section 3 of the Motor Vehicles Act, 1907, is amended by striking out the words "or any traction engine" at the end of the said definition. Amendment of Act 938, 1907, s. 3—  
Definition of "motor vehicle" to include traction engine.

**4.** The Schedule to the principal Act is amended—

(a) by striking out the second, third, and fourth lines of the said Schedule, and substituting in lieu thereof the following passage—

Any motor vehicle (as defined by the Motor Vehicles Act, 1907, as amended by the Motor Vehicles Tax Act Amendment Act, 1917), which is not a motor cycle or a motor tricycle—

and

(b) by substituting the word "exclusively" for the word "principally" in the second line and also in the fourth line of the proviso contained therein.

Amendment of Schedule to principal Act—  
Vehicles driven by steam or electricity to be taxable.

**5.** Section

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Amendment of  
principal Act, s. 9—  
Registration may be  
cancelled.

**5. Section 9 of the principal Act is amended—**

(a) by inserting after the word “vehicle” in the fourth line thereof the passage “or that such motor vehicle is permanently unfit for use as a motor vehicle,” and

(b) by adding at the end thereof the following subsection (the preceding part of the said section being read as subsection (1) thereof):—

(2) Every application under this section shall be accompanied by such evidence (if any), by way of statutory declaration or otherwise, as is prescribed, or as the Registrar may require.

*Additional Provisions.*

Motor vehicles owned  
by persons on active  
service to be exempt  
from tax.

**6. (1)** In addition to the motor vehicles declared by the Schedule to the principal Act to be exempt from the tax thereby imposed, every motor vehicle owned by a person engaged on war service shall also, while the owner thereof is so engaged, be exempt from such tax.

(2) For the purposes of this section a person shall be deemed to be engaged on war service—

(a) if he is engaged outside the said State on naval or military service with His Majesty’s Navy or Army, or under the provisions of any Act of the Parliament of the Commonwealth, in connection with the war in which His Majesty is at present engaged: or

(b) if he is engaged on service in any work outside the said State in connection with the said war, of any Red Cross Society or Ambulance Association, or any other body with similar objects: or

(c) if, in connection with the said war, he is a prisoner in the enemy’s country, or is interned in the country of a neutral power.

(3) Every claim for the exemption provided for by this section shall be supported by—

(a) a statutory declaration made by the person in whose favor such exemption is claimed, or by his attorney or agent or some other person acquainted with the facts, to the effect that such first-mentioned person is engaged on war service within the meaning of this section and is entitled to such exemption; and

(b) such further evidence (if any) with respect to the claim as is prescribed or as the Registrar of Motor Vehicles may require.

(4) This section shall have the same effect as if it had been passed, and had come into operation, on the first day of January, nineteen hundred and seventeen.

(5) Nothing

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(5) Nothing contained in this section shall extinguish or in any way affect any obligation or liability created, or any fine, penalty, or punishment incurred or imposed or liable to be incurred or imposed, prior to the said first day of January, nineteen hundred and seventeen, under the principal Act by or against any person engaged on war service.

7. Any remission of any tax payable under the principal Act and any interest thereon, made by the Treasurer of the State prior to the first day of January, nineteen hundred and seventeen, in favor of any person in consideration of the fact—

Validation of remissions of tax already made in favor of persons on active service.

(a) that such person was engaged on war service, and

(b) that his motor vehicle in respect of which such tax was payable was dismantled and stored away,

is hereby validated and such remission shall be deemed to have been authorised by the principal Act.

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

H. L. GALWAY, Governor.