

## MOTOR VEHICLES TAX.

No. 29 of 1952.

AN ACT to amend the *Motor Vehicles Tax Act* 1917. [17 October, 1952.]

BE it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:—

**1**—(1) This Act may be cited as the *Motor Vehicles Tax Act* 1952. Short title citation and commencement.

(2) The *Motor Vehicles Tax Act* 1917, as subsequently amended, is in this Act referred to as the Principal Act.

(3) Section three of this Act shall commence on the fifteenth day of November, 1952, and the remaining sections of this Act shall commence on the date on which the Governor gives his assent to this Act.

**2** Section five of the Principal Act is repealed.

**3** The Principal Act is amended by omitting the schedule thereto and substituting therefor the following schedule:— Payment of tax by instalments. Schedule.

### “THE SCHEDULE.

#### TAXES ON MOTOR VEHICLES.

##### *Provisions Relating to the Application of the Scales and Rates of Taxes.*

In the application of the scales and rates set forth in this schedule, for the purpose of determining the rate or amount of tax to be paid in respect of any motor vehicle—

- I. Every hundredweight of the weight of a vehicle, other than a lorry or trailer, and every fifty-six pounds of the weight of a lorry or trailer, shall be deemed to constitute one weight unit:
- II. In calculating the weight units of a vehicle, any fractional part of a unit not exceeding one-half of a weight unit shall be disregarded, and any fractional part thereof exceeding one-half shall be deemed to constitute an additional weight unit:
- III. The horsepower units of a motor vehicle propelled by any volatile spirit by means of an internal combustion engine shall be determined by squaring the measurement in inches and fractions of an inch (if any) of the internal diameter of the cylinders of the engine, multiplying the number so found by the number of cylinders, and dividing the result by 2.5:

- iv. In determining the horsepower units referred to in paragraph III., any fractional part not exceeding one-half of a horsepower unit shall be disregarded, and any fractional part exceeding one-half of a horsepower unit shall be deemed to constitute an additional horsepower unit: and
- v. The number of power-weight units of a motor-vehicle propelled by any volatile spirit by means of an internal combustion engine shall be the sum of the number of weight units and the number of horsepower units.

SCALES AND RATES OF TAXES.

*Motor Vehicles other than Motor Cycles and Trailers.*

Class of Motor Vehicle.	Rate of Tax.
Motor vehicles, other than lorries and trailers, propelled by volatile spirit by means of an internal combustion engine .....	Three shillings and threepence per power-weight unit.
Lorries propelled by volatile spirit by means of internal combustion engines .....	Two shillings per power-weight unit.
Motor vehicles, other than trailers, propelled otherwise than by a volatile spirit by means of an internal combustion engine .....	Four shillings and ninepence per weight unit.

*Motor Cycles.*

Class of Motor Cycle.	Amount of Tax.
Motor cycles of or over one horsepower .....	One pound ten shillings for each motor cycle.
Motor cycles of less than one horsepower .....	One pound for each motor cycle.

*Trailers.*

Number of Weight Units.	Amount of Tax.
Not exceeding ten .....	Nil.
Exceeding ten, for each weight unit in excess of ten .....	Two shillings and threepence.

*Vehicles Subject to Additional Tax.*

Where any motor vehicle is fitted with any tyre other than a pneumatic tyre, there shall be payable in respect thereof an additional tax at the rate of twenty-five per cent above the appropriate rate or amount of tax payable in pursuance of the foregoing provisions of this schedule.

EXEMPTIONS.

The following classes of vehicles shall be wholly exempt from taxation under this Act, that is to say:—

- I. Any motor vehicle owned by a member of the forces (as defined in this schedule) who, as the result of war service—
  - (a) Has sustained the loss, or has been permanently deprived of the use, of an arm, or of a leg, hand, or foot: or

- (b) Is totally and permanently incapacitated, but this exemption shall not apply to more than one vehicle owned by any one member of the forces, or to any motor vehicle which is used for hire for the carriage of goods or passengers or which is constructed principally for the carriage of goods:
- II. Motor vehicles owned by the Crown or by any fire brigade board or by the council of any city or municipality or by a marine board or harbour trust:
  - III. Ambulances:
  - IV. Motor vehicles used by manufacturers or dealers for trial after completion, or used on trial by prospective purchasers, and upon which plates are used for trial purposes in accordance with the motor regulations:
  - v. Invalid chairs: and
  - VI. Any trailer which is constructed for a special purpose and used occasionally only and over a distance not exceeding seven miles at any one time and which is exempted by the Commissioner, in writing, from taxation under this Act.

*Definitions.*

- 'Lorry' means a motor vehicle constructed mainly for the carriage of goods, and includes a utility truck:
- 'Member of the forces' means any person who is or has been, or hereafter becomes, engaged on war service as a member of any—
- I. Naval, military, or air force raised in Great Britain or in the Commonwealth or in any other British possession, or in any country allied or associated with Great Britain in any war referred to in paragraph I. or paragraph II. of the definition of 'War Service' in this schedule: or
  - II. Prescribed auxiliary force:
- 'Prescribed auxiliary force' means any force, service, or organisation declared by the Governor, by proclamation, to be a prescribed auxiliary force for the purposes of this schedule:
- 'War Service' means active service, as a member of the forces in—
- I. The war which commenced on the fourth day of August, 1914, or any war which commenced on or after the third day of September, 1939, but before the commencement of the *Motor Vehicles Tax Act 1952*:
  - II. Any war in which Her Majesty may hereafter become engaged:
  - III. Any—
    - (a) Warlike operations (including warlike operations which commenced before the commencement of the *Motor Vehicles Tax Act 1952*) in association with, or as part of, any forces serving in those operations under the jurisdiction or authority of the organisation known as the United Nations: or
    - (b) Other warlike operations (including warlike operations which commenced before the commencement of the *Motor Vehicles Tax Act 1952*) which are declared by the Governor, by proclamation, to be warlike operations to which this sub-paragraph applies:
- 'Weight' means the weight of a vehicle, including the oil, petrol, buffers, spare wheels or rims, accessories, and tools with which the vehicle is supplied or equipped or which are usually carried therein or thereon, but not including the passengers or load."