

THE SCHEDULE.

(Section 20.)

PROVISIONS AMENDED.

- Section 39.
- Section 41.
- Section 42.
- Section 44.
- Section 45.

Form III and Form IV in the second schedule.

**MOTOR VEHICLES TAX.**

**No. 51 of 1966.**

AN ACT to amend the *Motor Vehicles Tax Act* 1917. [12 December 1966.]

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:—

Short title and citation.

**1**—(1) This Act may be cited as the *Motor Vehicles Tax Act* 1966.

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

The schedule.

**2**—(1) The schedule to the Principal Act is amended—  
 (a) by omitting therefrom the scales and rates of taxes and the headings thereto and substituting therefor the following headings and scales:—

“SCALES AND RATES OF TAXES.

“MOTOR VEHICLES OTHER THAN MOTOR CYCLES AND TRAILERS.

Class of motor vehicle.	Rate of tax.
Motor vehicles propelled by means of an internal combustion engine (other than lorries, motor cycles, and trailers) .....	\$0.52 per power weight unit
Motor vehicles propelled otherwise than by means of an internal combustion engine (other than lorries, motor cycles, and trailers) .....	\$2.30 per weight unit
Lorries propelled by means of an internal combustion engine, the weight of which—	
(a) is less than two tons .....	\$0.46 per power weight unit.
(b) is not less than two tons but less than three tons .....	\$0.68 per power weight unit
(c) is not less than three tons .....	\$0.79 per power weight unit
Lorries propelled otherwise than by means of an internal combustion engine .....	\$1.88 per weight unit

## MOTOR CYCLES.

Class of motor cycle.	Rate of tax.
Motor cycles of or over one horsepower .....	\$5.75 for each motor cycle
Motor cycles under one horsepower .....	\$4.60 for each motor cycle

## TRAILERS.

Class of trailer.	Rate of tax.
Trailers (other than caravans) of a weight not exceeding twenty weight units .....	\$0.20 per weight unit
Caravans .....	\$0.20 per weight unit
All other trailers .....	\$0.68 per weight unit.

## VEHICLES SUBJECT TO ADDITIONAL TAX.

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

- (b) by omitting therefrom all the words from and including the word “EXEMPTIONS” to and including the word “Act” at the end of paragraph (f) of the list of exemptions and substituting therefor the following words:—

## “EXEMPTIONS.

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

- (a) A motor vehicle owned by a member of the forces (as defined in this schedule) who, as the result of war service—

- (i) has sustained the loss, or has been permanently deprived of the use, of an arm, or of a leg, hand, or foot; or

- (ii) is totally and permanently incapacitated,

but this exemption does not apply to more than one vehicle owned by any one member of the forces, or to a motor vehicle that is used for hire for the carriage of goods or passengers or that is constructed principally for the carriage of goods;

- (b) Motor vehicles owned by the Crown, or by a fire brigade board, or by a municipality, or by a marine board or harbour trust, or by a hospitals board within the meaning of the *Hospitals Act 1918*;

- (c) Bitumen laying machines, bulldozers, earth moving machines, excavators, fork-lift trucks, front-end loaders, industrial barrows, road graders, road rollers, rotary hoes, shovel loaders, street sweepers, traction engines, traxcavators, and trench diggers;

- (d) Tractors or self-propelled agricultural or horticultural implements or machinery used exclusively for agricultural or horticultural purposes;
  - (e) Ambulances;
  - (f) Motor vehicles upon which there are authorized or required to be used, in accordance with the regulations made under section ten of the Principal Act, number-plates issued under regulations made under paragraph (j) of subsection (1) of that section;
  - (g) A motor vehicle that is not registered elsewhere than in this State and is not used in this State otherwise than for the purpose of the carriage of passengers or goods by that motor vehicle in the course of trade, commerce, or intercourse between this State and any other part of the Commonwealth;
  - (h) Invalid chairs;
  - (i) A trailer that is a concrete mixer, compressor, or loading elevator; and
  - (j) Veteran or vintage cars.”;
- (c) by inserting therein under the heading “*Definitions*”, before the definition of “member of the forces”, the following definition:—
- “‘caravan’ means a trailer that is constructed primarily for use as a dwelling;”; and
- (d) by inserting therein under that heading, before the definition of “war service”, the following definition:—
- “‘veteran or vintage car’ means a motor vehicle manufactured before the first day of January 1931, being a vehicle that is owned by a person who is a member of the body known as the Veteran Car Club of Australia (Tasmania) and in respect of which, before its registration, the owner has furnished the Registrar with the certificate of his membership of that body required by the regulations made under the Principal Act and with the acknowledgement and undertaking as to the restrictions on the use of the vehicle that are required by those regulations;”.

(2) The alteration in the rate of tax made by paragraph (a) of subsection (1) of this section applies to a motor vehicle of the appropriate class in any case where the registration of the motor vehicle under the *Traffic Act* 1925 (whenever effected or renewed) will, by virtue of that Act and the regulations thereunder, expire on the first day of January 1968 or on any later day.