

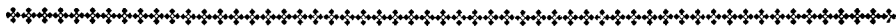


MOTOR VEHICLES TAX

No. 52 of 1975

ANALYSIS

1. Short title and citation.
2. Amendment of the Schedule.
3. Operation of amendment.



AN ACT to amend the Motor Vehicles Tax Act 1917.

[19 November 1975]

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* Short title and citation. 1975.

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

Amendment of the Schedule.

2 The Schedule to the Principal Act is amended by omitting therefrom the heading "SCALES AND RATES OF TAXES" and the table set out thereunder and substituting the following heading and table:—

" 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, motor cycles, and trailers) propelled by means of an internal combustion engine (not being a rotary-type piston engine)	\$0.78 per power-mass unit.
Motor vehicles (other than lorries, motor cycles, and trailers) propelled by means of a rotary-type piston engine or propelled otherwise than by means of an internal combustion engine	\$1.50 per mass unit.
Lorries propelled by means of an internal combustion engine (other than a rotary-type piston engine), being lorries the mass of which—	
(a) is less than 2.032 tonnes	\$0.88 per power-mass unit.
(b) is not less than 2.032 tonnes but less than 3.048 tonnes	\$1.30 per power-mass unit.
(c) is not less than 3.048 tonnes	\$1.53 per power-mass unit.
Lorries propelled by means of a rotary-type piston engine or propelled otherwise than by means of an internal combustion engine, being lorries the mass of which—	
(a) is less than 2.032 tonnes	\$2.52 per mass unit.
(b) is not less than 2.032 tonnes but less than 3.048 tonnes	\$3.48 per mass unit.
(c) is not less than 3.048 tonnes	\$3.87 per mass unit.

" MOTOR CYCLES

Class of motor cycle	Rate of tax
Motor cycles under one power unit	\$6.90 for each motor cycle.
Motor cycles of or over one power unit	\$8.62 for each motor cycle.

“ TRAILERS

Class of trailer	Rate of tax
Trailers (other than caravans) of a mass not exceeding 20 mass units	\$0·30 per mass unit.
Caravans	\$0·30 per mass unit.
All other trailers	\$1·30 per mass unit.”

3 The scales and rates of taxes set out in the Schedule to the Principal Act (as substituted by section 2 of this Act) apply to a motor vehicle of the appropriate class in any case— Operation of amendment.

- (a) 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 or after 1st December 1976; or
- (b) where the motor vehicle is, on the date of the introduction in the Parliament of this Act, registered under that Act for any period ending on or after 1st December 1975 and that motor vehicle is registered again after the commencement of this Act.