



## MOTOR VEHICLES TAXATION ACT 1981

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 No. 68 of 1981  
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**AN ACT** to make provision with respect to the levying, charging, assessment, and payment of tax on motor vehicles and trailers, to provide for related matters, and to repeal the Motor Vehicles Tax Act 1917.

[Royal Assent 30 November 1981]

**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:—

### PART I

#### PRELIMINARY

**1**—This Act may be cited as the *Motor Vehicles Taxation Act* Short title.  
 1981.

**2**—(1) Subject to subsection (2), this Act shall commence on Commence-  
 1st December 1981, but if this Act does not receive the Royal ment.  
 Assent on or before that date, it shall be deemed to have commenced  
 on that date.

(2) Where an application for registration or for renewal of registration of a motor vehicle or trailer is made under the *Traffic Act 1925* after 3rd November 1981 but before 1st December 1981 and the vehicle or trailer would not become registered, or the registration of the vehicle or trailer would not be renewed, until 1st December 1981 or a later date, this Act nevertheless applies to and in relation to the application as if this Act had commenced at the time when the application was made.

Interpretation.  
Cf. 8 Geo. V  
No. 30, s. 3.

**3—**(1) In this Act, except in so far as the context or subject-matter otherwise indicates or requires—

“articulated vehicle” means a vehicle consisting of a motor vehicle and trailer where the trailer is pivoted to, and part of which (not being a pole, drawbar, or similar device) is superimposed on, the motor vehicle;

“authorized officer” means a person who is an authorized officer within the meaning of section 3 (1) of the *Traffic Act 1925*;

“camper van” means a motor vehicle that is constructed principally for use as a dwelling;

“class A vehicle” means—

(a) a motor car;

(b) a camper van; or

(c) a commercial goods vehicle which has a gross vehicle mass or a gross combination mass less than 3 tonnes;

“class B vehicle” means a commercial goods vehicle which has a gross vehicle mass or a gross combination mass of or exceeding 3 tonnes;

“class C vehicle” means an omnibus;

“class D vehicle” means a motor cycle;

“class E vehicle” means a trailer;

“class F vehicle” means a tractor or a work vehicle;

“commercial goods vehicle” means a motor vehicle that is used or designed to be used for the carriage of goods, and includes a utility truck;

“Commission” means the Transport Commission incorporated under section 4 of the *Transport Act 1981*;

- “ goods ” has the meaning assigned to that expression by section 3 (1) of the *Traffic Act 1925*;
- “ gross combination mass ”, in relation to a motor vehicle, means the gross combination mass of the vehicle for the time being determined in accordance with section 11A or 11C of the *Traffic Act 1925*;
- “ gross vehicle mass ”, in relation to a motor vehicle, means the gross vehicle mass of the vehicle for the time being determined in accordance with section 11A or 11C of the *Traffic Act 1925*;
- “ motor car ” means a motor vehicle constructed to be used primarily for the carriage of persons, but does not include an omnibus or a motor cycle;
- “ motor cycle ” has the meaning assigned to that expression by the *Traffic Act 1925*;
- “ motor registry ” means any place appointed under the *Traffic Act 1925* for the registration of motor vehicles and the licensing of drivers of motor vehicles by the *Traffic Act 1925*;
- “ motor vehicle ” has the meaning assigned to that expression by the *Traffic Act 1925*;
- “ omnibus ” means a motor vehicle that is fitted and equipped with seating positions for the carriage of not fewer than 9 adult passengers, excluding the driver;
- “ owner ”, in relation to a motor vehicle or trailer, means—
- (a) in the case of a registered motor vehicle or registered trailer, the person registered in the record of motor vehicles and trailers kept in accordance with section 11 of the *Traffic Act 1925* as the owner of that motor vehicle or trailer; or
  - (b) in the case of a motor vehicle or trailer which is not registered—
    - (i) except where subparagraph (ii) applies—the person who is the actual owner of the motor vehicle or trailer; or
    - (ii) where the vehicle or trailer is in the possession of a person as hirer or lessee under a hire-purchase agreement or a lease—that person;

- “ public street ” has the meaning assigned to that expression by the *Traffic Act 1925*;
- “ registered ” means registered under the *Traffic Act 1925*;
- “ the regulations ” means regulations made and in force under this Act;
- “ tax ”, in relation to a motor vehicle or trailer, means tax which is or may be charged, assessed, levied, or paid in respect of the vehicle or trailer in accordance with this Act;
- “ trailer ” has the meaning assigned to that expression by the *Traffic Act 1925*;
- “ war service ” means any service which is declared under subsection (4) to be war service for the purposes of this Act;
- “ work vehicle ” has the meaning assigned to that expression by the *Traffic Act 1925*.

(2) For the purposes of the definition of “ owner ” in subsection (1), a reference to a lease in relation to a motor vehicle or trailer is a reference to a lease for a period which exceeds, or for periods which together exceed, 1 month.

(3) A vehicle may be a trailer for the purposes of this Act notwithstanding that it is enclosed and fitted out in such a way that it can be used as accommodation for persons or animals.

(4) The Governor may, by proclamation published in the *Gazette*, declare service in a particular war or warlike operation to be war service for the purposes of this Act.

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## PART II

### MOTOR VEHICLE TAX

**4**—(1) Subject to and in accordance with this Act, there shall be charged and levied by, and paid to, the Commission in respect of every motor vehicle or trailer used or to be used on a public street tax at such rate as may be determined in respect of the motor vehicle or trailer by reference to Schedule 1.

(2) Tax paid or recovered under this Act shall be paid into the Consolidated Revenue Fund for the use of the Crown.

5—(1) Subject to subsection (2), tax in respect of a motor vehicle or trailer is a charge on the vehicle or trailer and is payable by or recoverable from the person who is or was the owner of the motor vehicle or trailer on the date on which the tax first becomes or became payable.

Payment of tax: when and by whom payable.  
*Ibid.*, ss. 4 (2) and 7.

(2) If a person who is liable under subsection (1) to pay tax in respect of a motor vehicle or trailer has defaulted in paying that tax or the tax cannot be recovered from him and that person is no longer the owner of the vehicle or trailer, the tax is recoverable from the person who is for the time being the owner of the motor vehicle or trailer.

(3) Subject to the provisions of this Act, tax in respect of a motor vehicle or trailer that is required to be registered is payable not later than the time when registration or the renewal of registration of the vehicle or trailer is effected.

(4) For the purposes of this Act, the period for which tax is payable in respect of a motor vehicle or trailer is the period of 12 months—

- (a) in the case of a motor vehicle or trailer for which an application for registration is made for the first time—on and from the date on which the motor vehicle or trailer is registered;
- (b) in the case of a motor vehicle or trailer for which an application for renewal of the registration of the vehicle or trailer is made—on and from the day after the date on which the registration of the motor vehicle or trailer would otherwise have expired; or
- (c) in the case of a motor vehicle or trailer that is driven or used on a public street without being registered—on and from the date on which it was first so driven or used.

(5) For the purpose of paragraph (c) of subsection (4), the date referred to in that paragraph shall not in any case be later than the date or, as the case may be, the first date on which it is found (whether expressly or by necessary implication) in any court proceeding (whether civil or criminal) that the motor vehicle or trailer was driven or used or, as the case may be, first driven or used on a public street.

Adjustment  
of tax.

**6**—(1) Subject to subsection (3), where it appears to the Commission that a determination relating to tax payable, or to whether or not tax is payable, in respect of a motor vehicle or trailer under this Act was incorrect in some material respect, it may, for the purposes of this Act, vary or rescind the determination.

(2) Where the Commission varies a determination referred to in subsection (1) so that tax or additional tax is payable in respect of a motor vehicle or trailer, it may, by notice in writing served on the person who is the owner of the vehicle or trailer, require that person to pay to the Commission the tax or additional tax within such period from the date of service of the notice (being a period not less than 14 days) as is specified in the notice.

(3) A person is not liable to pay tax or additional tax as a result of the variation of a determination referred to in subsection (1) if the determination was made more than 3 years before the date of the variation and he satisfies the Commission that he did not intend to avoid the payment of tax.

(4) Where the Commission varies or rescinds a determination referred to in subsection (1) so that no tax, or a reduced amount of tax, is payable in respect of a motor vehicle or trailer, it shall, within 14 days after the date of the variation or rescission of the determination, refund to the person who is the owner of the vehicle or trailer the tax which was levied and paid in respect of the vehicle or, as the case may be, the amount by which the tax which was levied and paid in respect of the vehicle or trailer exceeds the reduced amount of tax.

Notice of  
alteration and  
additional tax.  
Cf. 8 Geo. V  
No. 30, s.  
4 (3).

**7**—(1) Where during the currency of the registration of a motor vehicle there is an alteration of a kind prescribed in the regulations, whether temporary or otherwise, in the construction, equipment, or use of the vehicle, the owner of the vehicle shall, by notice in writing, inform the Commission of the alteration within 14 days after the alteration is effected.

(2) An owner of a motor vehicle who, without reasonable excuse, fails to comply with subsection (1) is guilty of an offence and is liable on summary conviction to a penalty not exceeding \$500.

(3) Where the Commission receives a notice under subsection (1) and it appears that the tax payable in respect of the vehicle as altered would be less than that which was actually paid in respect of the vehicle, it shall refund to the owner an amount calculated in accordance with the following formula:—

$$a = \frac{(c - b) n}{365}$$

where—

- “ a ” is the amount to be calculated;
- “ b ” is the tax which would have been payable in respect of the vehicle if the alteration had been effected on the day on which the vehicle was registered or, as the case may be, the registration of the vehicle was last renewed;
- “ c ” is the tax paid in respect of the vehicle; and
- “ n ” is the number of days remaining of the period for which tax has been paid in respect of the vehicle on the date on which the notice under subsection (1) was received.

(4) Where the Commission receives a notice under subsection (1) and it appears that the tax payable in respect of the vehicle would be more than that which was actually paid in respect of the vehicle, it may serve on the owner a notice requiring him to pay to the Commission within 14 days after the service of the notice an amount calculated in accordance with the following formula:—

$$a = \frac{(b - c) n}{365}$$

where—

- “ a ”, “ b ”, “ c ”, and “ n ” have the meanings assigned to those symbols in subsection (3).

(5) Where the owner of a motor vehicle has complied with section 11c (1) of the *Traffic Act* 1925, he shall be deemed to have complied with subsection (1).

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### PART III

#### EXEMPTIONS, REBATES, AND REFUNDS

8—(1) The following are exempt from tax:—

- (a) subject to subsections (2) and (3), a motor vehicle or trailer owned by a person who, as the result of war service—
  - (i) has sustained the loss, or has been permanently deprived of the use, of an arm, leg, hand, or foot; or
  - (ii) is totally and permanently incapacitated;

Exemptions.

- (b) a motor vehicle or trailer owned by—
  - (i) the Crown;
  - (ii) the State Fire Commission;
  - (iii) a local authority;
  - (iv) a marine board or port authority; or
  - (v) a hospitals board within the meaning of the *Hospitals Act 1918*;
- (c) a bitumen laying machine, a bulldozer, an earth moving machine, an excavator, a fork-lift truck, a front-end loader, an industrial barrow, a road grader, a road roller, a rotary hoe, a shovel loader, a street sweeper, a traction engine, a traxcavator, a trench digger, a log skidder, or a log loader;
- (d) a tractor or self-propelled agricultural or horticultural implement or machine used exclusively for agricultural or horticultural purposes;
- (e) a motor vehicle or trailer designed or adapted for use, and used exclusively in or in connection with fire-fighting operations;
- (f) an ambulance;
- (g) a motor vehicle or trailer on which there is authorized or required to be used, in accordance with regulations in force under section 10 (1) (j) of the *Traffic Act 1925*, number-plates issued under those regulations;
- (h) a motor vehicle or trailer 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;
- (i) a motor vehicle which is an invalid chair;
- (j) a trailer—
  - (i) which is a mobile air compressor, a concrete mixer, a mobile electric generator, or a mobile latrine; or
  - (ii) which has as its primary function the performing or carrying out of any task, function, or purpose prescribed in the regulations for the purposes of this definition;



(k) a trailer that—

- (i) is designed to be installed between vehicles forming an articulated vehicle and is capable of being connected to, and partly superimposed on, the chassis of the portion of the articulated vehicle that constitutes the prime mover;
- (ii) is designed to have the trailing portion of the articulated vehicle connected to, and partly superimposed on, it; and
- (iii) is not designed for the carriage of goods.

(2) An exemption under subsection (1) (a) does not apply in respect of—

- (a) a motor vehicle or trailer which is used for hire for the carriage of goods or passengers; or
- (b) a motor vehicle or trailer which is designed to be used primarily for the carriage of goods or passengers or goods and passengers.

(3) Where a person referred to in subsection (1) (a) owns 2 or more vehicles, an exemption under subsection (1) applies in respect of one of those vehicles only and so applies if and only if that person has lodged with the Commission a notice in writing specifying which of the vehicles he nominates as the vehicle to which the exemption is to apply.

(4) In subsection (3), a reference to a vehicle is a reference to a motor vehicle or a trailer.

**9—**(1) Where the Commission is satisfied by declaration or otherwise that—

(a) the owner of a commercial goods vehicle is a pensioner; and

(b) that owner does not intend to use that vehicle, or allow it to be used, for the purpose of any trade or business,

the Commission shall grant to that owner a rebate of two-fifths of the tax that would, but for this subsection, be payable in respect of that vehicle.

(2) Where a rebate is granted under subsection (1) in respect of a commercial goods vehicle for any period and during that period—

(a) the owner of the vehicle ceases to be a pensioner or a person who is not a pensioner becomes the owner of the vehicle; or

Rebates from  
tax for  
pensioners.

Cf. 8 Geo. V  
No. 30 s. 9A.

(b) the vehicle is used or let on hire for the purposes of any trade or business,  
the entitlement to a rebate ceases.

(3) For the purposes of this section, a "pensioner" means a person who is in receipt of—

- (a) an age pension, an invalid pension, a wife's pension, a widow's pension, or a supporting parent's benefit payable under the *Social Services Act 1947* of the Commonwealth;
- (b) a pension payable under the *Repatriation Act 1920* of the Commonwealth in respect of age or permanent unemployability; or
- (c) a pension payable under the *Repatriation Act 1920* of the Commonwealth—
  - (i) to a widow who has attained the age of 60 years;  
or
  - (ii) to the widow of a person who had, immediately before his death, been in receipt of a pension under that Act in respect of permanent unemployability.

Rebates from  
tax for farm  
vehicles.  
Cf. 8 Geo. V  
No. 30, s. 9.

**10—(1)** Where the Commission is satisfied by declaration or otherwise that the owner of a commercial goods vehicle is engaged in farming or horticulture and that that owner—

- (a) will use that vehicle for the purpose of transporting his produce or stock, or of transporting goods required to enable him to carry on farming or horticulture; and
- (b) will not use that vehicle for carrying on any other trade or business or in connection with any other employment in which he may be engaged, or let the vehicle on hire or allow it to be used by any other person for a consideration,

the Commission may grant to the owner of that vehicle in such cases and subject to such conditions as may be prescribed in the regulations a rebate of two-fifths of the tax that would otherwise be payable in respect of that vehicle.

(2) Where a rebate is granted under subsection (1) in respect of a commercial goods vehicle for any specified period and during that period—

- (a) the owner of the vehicle ceases to be engaged in farming or horticulture; or

(b) the vehicle is used, let, or allowed to be used in a manner referred to in subsection (1) (b), the entitlement to a rebate ceases.

(3) For the purposes of this section, "farming" includes dairy farming, pastoral farming, and fruit growing.

**11**—Where, pursuant to section 9 or 10, a person ceases to be entitled to a rebate of tax, that person shall pay to the Commission within 14 days after the date on which the entitlement ceases an amount of tax calculated in accordance with the following formula:—

Refund of rebate.  
*Ibid.*, ss. 4 (4) and 9.

$$a = \frac{n}{365} \times r$$

where—

"a" is the amount to be calculated;

"n" is the number of days remaining of the period for which the rebate was granted on the day he ceases to be entitled to the rebate; and

"r" is the amount of the rebate.

**12**—Where, before the expiration of the registration of a motor vehicle or trailer, the owner of the vehicle or trailer applies to the Commission for cancellation of the registration and returns the certificate of registration and number-plates issued in relation to that vehicle or trailer, he is entitled to receive from the Commission a refund of tax calculated in accordance with the following formula:—

Refund of tax on surrender of registration.  
*Ibid.*, s. 4 (5).

$$r = \frac{n}{365} \times t$$

where—

"r" is the refund to be calculated;

"n" is the number of days remaining of the period for which the vehicle or trailer was registered on the date the application for cancellation of registration is made; and

"t" is the amount of tax paid in respect of the vehicle.

## PART IV

## OFFENCES AND ENFORCEMENT

Recovery  
of tax.  
*Ibid.*, ss. 10  
and 11.

**13**—(1) The amount of any tax levied on a motor vehicle or trailer by this Act is a debt due to the Commission and, except as provided in section 14, may be recovered by the Commission in a court of competent jurisdiction from the owner of the vehicle.

(2) If a person on whom a notice is served under section 6 (2) or 17 (3) requiring him to pay tax or additional tax fails to pay the amount of tax or additional tax specified in the notice within the period specified in the notice, that amount may be recovered by the Commission in a court of competent jurisdiction as a debt due to the Commission.

(3) If a person to whom section 11 applies fails to pay an amount of tax which he is required to pay under that section, that amount may be recovered from that person by the Commission in a court of competent jurisdiction as a debt due to the Commission.

Power of  
court to make  
order for  
payment of tax  
in certain  
cases.

**14**—(1) Where a person is found guilty of an offence against section 18 (1), the court which made the finding may, in addition to any penalty that it may impose for the offence, order the owner of the motor vehicle or trailer involved in the commission of the offence to pay to the Commission an amount equal to the tax that would have been payable on the vehicle or trailer if an application for its registration had been made on the day that the offence was committed.

(2) Where a person is found guilty of an offence under section 11D (4) of the *Traffic Act* 1925 in relation to the driving or use of a commercial goods vehicle, the court which made the finding may, in addition to any penalty that it may impose for the offence, order the owner of the vehicle to pay to the Commission an amount equal to the difference between the tax paid in respect of the vehicle and the tax that he would have been liable to pay if the gross combination mass in respect of the vehicle had been the aggregate masses of the following, as found by the court:—

- (a) the vehicle;
- (b) the trailer used in conjunction with the vehicle;
- (c) the load (if any) carried by the vehicle; and
- (d) the load (if any) carried by the trailer.

(3) Section 78 of the *Justices Act* 1959 applies to an amount ordered to be paid under subsection (1) or (2) in the same way as it applies to a sum adjudged to be paid as referred to in that section.

(4) Where a person is found guilty of an offence referred to in subsection (2) but no order under that subsection has been made in consequence of that finding, the amount in respect of which an order could have been made under that subsection may nevertheless be recovered by the Commission in a court of competent jurisdiction as a debt due to the Commission from the owner of the vehicle in relation to which the offence was committed.

**15—**(1) Where an authorized officer has reasonable grounds for believing that there is being kept at any premises a motor vehicle or trailer which is driven or used on public streets and in respect of which tax has not been paid or has been incorrectly assessed, he may enter and inspect those premises in order to ascertain whether or not any such vehicle or trailer is being kept there and may while on those premises exercise the powers conferred by subsections (3) and (4).

Powers of Commission, authorized officers.  
Cf. 8 Geo. V No. 30, s. 12 (1).

(2) For the purposes of this Act, the Commission or an authorized officer may, by notice in writing served on the owner of a motor vehicle or trailer specified in the request or on a person who appears to be in charge of such a vehicle or trailer, request that owner or person to produce the vehicle or trailer for examination at a place and within a period so specified and to do everything reasonably necessary to enable the examination to be carried out by that officer or another authorized officer.

(3) For the purposes of this Act, an authorized officer may—

- (a) request a person who is the owner of a motor vehicle or trailer in respect of which tax is or may be payable under this Act (whether or not the tax has in fact been paid) to produce for inspection by the authorized officer any record which relates to, or which he reasonably suspects relates to, the vehicle or trailer and which, at the time of the request, is in the possession or under the control of that person;
- (b) request such a person to answer any question with respect to the vehicle or trailer or to any such record or request any person who is in charge of the vehicle or trailer to answer any question with respect to the vehicle or trailer; and
- (c) inspect, or take copies of, or make notes in respect of, any record produced in compliance with a request made under paragraph (a) or any part of any such record.

- (4) For the purposes of this Act, an authorized officer may—
- (a) examine a motor vehicle or trailer for the purpose of enabling him to ascertain—
    - (i) in the case of a class A vehicle—the kind of engine that the vehicle has and, where the engine is a piston engine, the number of cylinders in the engine;
    - (ii) in the case of a class B vehicle—the gross vehicle mass or gross combination mass of the vehicle; or
    - (iii) in the case of a class C vehicle—the number of passenger seating positions in the vehicle; and
  - (b) where the vehicle or trailer is in motion—require the person in charge of the vehicle or trailer to stop the vehicle or trailer for the purposes of an examination under paragraph (a).

(5) A person is not excused from answering any question if required to do so under subsection (3) (b) on the ground that the answer may tend to incriminate him or make him liable to a penalty, but the information provided by him shall not be admissible against him in any proceedings, civil or criminal, except in proceedings for an offence against section 16 or 17.

(6) Where an answer to a question referred to in subsection (3) (b) or any information whatever is given to an authorized officer by an officer of a corporation within the meaning of the *Companies Act 1962* which is the owner of a motor vehicle or trailer, the answer and information are, for the purposes of any proceedings against the corporation under any of the provisions of this Act, binding on and admissible in evidence against the corporation, unless it is proved that the answer or information was given in relation to a matter in respect of which the officer had no authority to bind the corporation.

(7) The provisions of subsection (6) are in addition to any rule of law relating to the binding effect and admissibility in evidence of statements made by any officer or employee of the corporation.

(8) A power under this section may be exercised at any reasonable time and with such assistants as the person authorized to exercise the power considers necessary.

(9) An authorized officer is not empowered to exercise a power conferred by subsection (1) except on production of his warrant of authorization to the person (if any) apparently in charge of the premises in relation to which the power is sought to be exercised and is not empowered to exercise in relation to any person a power conferred by subsection (3) or (4) except on production of his warrant of authorization to that person.

**16—(1)** Any person who—

- (a) prevents an authorized officer from exercising a power conferred by section 15 (1), (3) (c), or (4) (a) or hinders or obstructs such an officer in the exercise of any such power;
- (b) fails to comply with a notice served on him under section 15 (2) when it was within his power to comply with the notice;
- (c) fails to comply with a request of an authorized officer made under section 15 (3) (a) when it was within his power to comply with the request;
- (d) fails to comply with a request of an authorized officer made under section 15 (3) (b);
- (e) fails to comply with a requirement of an authorized officer under section 15 (4) (b); or
- (f) conceals any motor vehicle or trailer from an authorized officer for the purpose of evading tax or additional tax in respect of the vehicle or trailer or of preventing the vehicle or trailer from being examined,

Offences in relation to exercise of powers under this Act.  
Cf. 8 Geo. V No. 30, s. 14.

is guilty of an offence and is liable on summary conviction to a penalty not exceeding \$500 or imprisonment for a term not exceeding 3 months, or both, and in the case of an offence under paragraph (d), to an additional penalty not exceeding \$50 for every day during which the offence continues.

(2) A person is not guilty of an offence under subsection (1) (d) by reason of his failure to answer any question referred to in section 15 (3) (b) if he proves to the satisfaction of the court before which he is prosecuted that he did not know, and could not with reasonable diligence have ascertained, the answer to the question.

False or misleading statements.  
*Ibid.*, s. 8 (1).

**17**—(1) Subject to subsection (2), any person who—

- (a) in any document made by him for the purposes of this Act;
- (b) in giving an answer to a question put to him in accordance with section 15 (3) (b); or
- (c) in providing any information pursuant to this Act,

makes any statement that is false or misleading in a material respect is guilty of an offence and is liable on summary conviction to a penalty not exceeding \$1 000 and to imprisonment for a term not exceeding 3 months, or both.

(2) It is a defence to a charge under subsection (1) if it is proved that, at the time when the statement was made, the defendant believed on reasonable grounds that it was neither false nor misleading.

(3) Where—

(a) a person has—

- (i) in any document made by him for the purposes of this Act;
- (ii) in giving an answer to a question put to him in accordance with section 15 (3) (b); or
- (iii) in providing any information pursuant to or for the purposes of this Act,

made any statement that is false or misleading in a material respect; and

(b) it appears to the Commission that the statement resulted in tax that should have been paid in respect of a motor vehicle or trailer not being paid or the amount of tax paid in respect of the vehicle or trailer being less than the amount that should have been paid,

the Commission may, at any time, reassess the tax in respect of the vehicle or trailer and, by notice in writing served on the person who is the owner of the vehicle or trailer, require that person to pay to the Commission the tax or additional tax within such period from the date of the notice (being a period of not less than 14 days) as may be specified in the notice.



**18**—(1) Subject to subsection (2), a person shall not drive or use or cause or permit to be driven or used on a public street a motor vehicle or trailer unless the tax payable in respect of that vehicle has been paid.

Offence to drive or use motor vehicle or trailer on public street unless tax paid.

*Ibid.*, s. 8 (2).

Penalty: \$1 000.

(2) A person is not guilty of an offence under subsection (1) if he proves to the satisfaction of the court before which he is prosecuted for the offence that at the time the vehicle was being used—

(a) it was being taken by the most direct route to a motor registry, weighbridge, or such other place as may be required for the purposes of registration of the vehicle; and

(b) it was necessary that the vehicle be taken to a place referred to in paragraph (a) for the purposes of registration.

**19**—In any proceedings under this Act, a certificate purporting to be signed by an officer of the Commission certifying that an amount specified in the certificate was payable under this Act in respect of a motor vehicle or trailer so specified as tax, and that that amount was due and unpaid on a specified date, or was not paid before a specified date, shall be admissible as evidence of the particulars contained in that certificate.

Evidence.

## PART V

### MISCELLANEOUS

**20**—(1) The Governor may make regulations for the purposes of this Act.

Regulations.  
Cf. 8 Geo. V  
No. 30, s. 15.

(2) The regulations may provide for a contravention of, or failure to comply with, any provision of the regulations to be an offence and for the imposition of a penalty not exceeding \$500 for such an offence.

(3) Regulations may be made so as to apply differently to or in respect of different classes of vehicles or according to such other different factors as may be specified in the regulations.

**21**—The Acts that are specified in Schedule 2 are repealed.

Repeals.

**22**—The savings and transitional provisions set out in Schedule 3 have effect.

Savings and transitional provisions.

**23**—This Act shall expire on 31st December 1982.

Expiry.

## Section 4

## SCHEDULE 1

## PART I

## PRELIMINARY

Where both a gross vehicle mass and a gross combination mass have been determined by the Commission in respect of a commercial goods vehicle, the tax payable under this Act shall be calculated at the rate applicable to the gross combination mass determined in respect of the vehicle.

## PART II

## SCALES AND RATES OF TAXES

Class and type of vehicle	Tax payable
<b>CLASS A VEHICLES</b>	
1. A motor vehicle which is propelled by means of a piston engine having 4 or fewer cylinders	\$43
2. A motor vehicle which is propelled by means of a piston engine having 5 or 6 cylinders	\$62
3. A motor vehicle which is propelled by means of a piston engine having 7 or 8 cylinders	\$99
4. A motor vehicle which is propelled by means of a piston engine having more than 8 cylinders	\$115
5. A motor vehicle which is propelled by means of a rotary engine or an electric motor	\$43
<b>CLASS B VEHICLES</b>	
1. A commercial goods vehicle which has a gross vehicle mass or a gross combination mass of or exceeding 3 tonnes but less than 4 tonnes, being a motor vehicle which is—	
(a) propelled by means of a piston engine having 4 or fewer cylinders	\$53 and \$11 for each tenth of a tonne by which the gross vehicle mass or gross combination mass exceeds 3 tonnes
(b) propelled by means of a piston engine having 5 or 6 cylinders	\$72 and \$9 for each tenth of a tonne by which the gross vehicle mass or gross combination mass exceeds 3 tonnes

Class and type of vehicle	Tax payable
(c) propelled by means of a piston engine having 7 or 8 cylinders	\$109 and \$5 for each tenth of a tonne by which the gross vehicle mass or gross combination mass exceeds 3 tonnes
(d) propelled by means of a piston engine having more than 8 cylinders	\$125 and \$3·50 for each tenth of a tonne by which the gross vehicle mass or gross combination mass exceeds 3 tonnes
(e) propelled by means of a rotary engine or an electric motor	\$53 and \$11 for each tenth of a tonne by which the gross vehicle mass or gross combination mass exceeds 3 tonnes
2. A commercial goods vehicle which has a gross vehicle mass or gross combination mass of or exceeding 4 tonnes	<p data-bbox="603 757 753 793">\$160 and—</p> <p data-bbox="645 793 976 993">(a) \$3 for each tenth of a tonne up to and including 19·9 tonnes by which the gross vehicle mass or gross combination mass exceeds 4 tonnes;</p> <p data-bbox="645 1011 976 1212">(b) \$3·50 for each tenth of a tonne up to and including 25·9 tonnes by which the gross vehicle mass or gross combination mass exceeds 19·9 tonnes;</p> <p data-bbox="645 1230 976 1466">(c) \$4·50 for each tenth of a tonne up to and including 31·9 tonnes by which the gross vehicle mass or gross combination mass exceeds 25·9 tonnes; and</p> <p data-bbox="645 1485 976 1668">(d) \$6 for each tenth of a tonne by which the gross vehicle mass or gross combination mass exceeds 31·9 tonnes.</p>

Class and type of vehicle	Tax payable
CLASS C VEHICLES	
1. An omnibus which has 9 adult seating positions (excluding the driver's seat)	\$43
2. An omnibus which has more than 9 adult seating positions (excluding the driver's seat) but not more than 19 adult seating positions (excluding the driver's seat)	\$62
3. An omnibus which has more than 19 adult seating positions (excluding the driver's seat) but not more than 29 adult seating positions (excluding the driver's seat)	\$99
4. An omnibus which has more than 29 adult seating positions (excluding the driver's seat)	\$115
CLASS D VEHICLES	
1. A motor cycle	\$11
CLASS E VEHICLES	
1. A trailer	\$15
CLASS F VEHICLES	
1. A tractor	\$75
2. A work vehicle	\$75

## Section 21

## SCHEDULE 2

## REPEALS

Year and number of Act	Short title of Act
8 Geo. V. No. 30	<i>Motor Vehicles Tax Act 1917</i>
No. 33 of 1958	<i>Motor Vehicles Tax Act 1958</i>
No. 26 of 1961	<i>Motor Vehicles Tax Act 1961</i>
No. 19 of 1962	<i>Motor Vehicles Tax Act 1962</i>
No. 48 of 1964	<i>Motor Vehicles Tax Act 1964</i>
No. 51 of 1966	<i>Motor Vehicles Tax Act 1966</i>
No. 14 of 1968	<i>Motor Vehicles Tax Act 1968</i>
No. 27 of 1969	<i>Motor Vehicles Tax Act 1969</i>
No. 7 of 1971	<i>Motor Vehicles Tax Act 1971</i>
No. 60 of 1972	<i>Motor Vehicles Tax Act 1972</i>
No. 52 of 1975	<i>Motor Vehicles Tax Act 1975</i>
No. 86 of 1977	<i>Motor Vehicles Tax Act 1977</i>
No. 12 of 1980	<i>Motor Vehicles Tax Amendment Act 1980</i>
No. 75 of 1980	<i>Motor Vehicles Tax Amendment Act (No. 2) 1980</i>

## SCHEDULE 3

Section 22

## SAVINGS AND TRANSITIONAL PROVISIONS

Saving in relation to tax payable under *Motor Vehicles Tax Act 1917*.

1—(1) Any exemption from tax, and any rebate of tax, granted in accordance with the *Motor Vehicles Tax Act 1917* and in force immediately before 1st December 1981 shall be deemed to have been made or granted in accordance with this Act.

(2) The repeal of the *Motor Vehicles Tax Act 1917* by this Act does not affect the liability of any person to pay tax in respect of a period commencing before 1st December 1981, in accordance with that Act, and that person is liable to pay any such tax in all respects as if that Act had not been repealed.

Cancellation of registration of motor vehicle or trailer before 1st December 1982.

## 2—Where—

- (a) after 3rd November 1981 but before 1st December 1982 the registration of a motor vehicle or trailer is cancelled under the *Traffic Act 1925* in consequence of an application for that purpose made by or on behalf of the owner of the vehicle or trailer;
- (b) a refund of tax is made in respect of the vehicle or trailer as a result of the cancellation of that registration; and
- (c) an application to re-register the vehicle or trailer under the *Traffic Act 1925* is made before 1st December 1982,

the amount of tax payable in respect of the vehicle or trailer shall, notwithstanding anything in this Act to the contrary, be the amount of motor vehicle tax which would have been payable under the *Motor Vehicles Tax Act 1917* if that Act had not been repealed by this Act or which would be payable in accordance with Schedule 1, whichever amount is the greater.

Effect of application for registration or renewal of registration in respect of class B vehicle before 1st December 1982.

## 3—(1) Subject to subclause (3), where—

- (a) an application for the registration or renewal of registration of a class B vehicle which has a gross combination mass is made to the Commission during the period of 12 months beginning on 1st December 1981; and
  - (b) the gross combination mass is or exceeds 3 tonnes,
- the tax payable under this Act in respect of the vehicle for the period of 12 months for which the vehicle is to be registered in consequence of that application shall be that calculated in accordance with the following formula:—

$$t = a + \frac{n(b - a)}{365}$$

where—

“ t ” is the amount of tax to be calculated;

“ n ” is the number of days which have elapsed during the period beginning on 1st December 1981 and ending on the day immediately preceding the day on which the application for registration is made or, as the case may be, the day on which the registration of the vehicle would have expired if an application for renewal of registration of the vehicle had not been made;

“ a ” is the tax which would have been payable in respect of the vehicle if the *Motor Vehicles Tax Act 1917* had not been repealed; and

“ b ” is the amount of tax which would, but for this subclause, have been payable in respect of the vehicle in accordance with Schedule 1.

(2) Subject to subclause (3), where an application for the registration or renewal of registration of a trailer is made to the Commission during the period of 12 months beginning on 1st December 1981 and—

(a) in the case of a trailer in respect of an application for registration is made—the amount of tax which would have been payable in respect of the trailer if the *Motor Vehicles Tax Act 1917* had not been repealed would have exceeded \$15; or

(b) in the case of a trailer in respect of which an application for renewal of registration is made—the amount of tax last paid in respect of the trailer under the *Motor Vehicles Tax Act 1917* exceeded \$15,

the tax payable in respect of the trailer under this Act for the period of 12 months for which the trailer is to be registered in consequence of that application shall be that calculated in accordance with the following formula:—

$$t = a - \frac{n(a - b)}{365}$$

where—

“ t ” is the amount of tax to be calculated;

“ n ” is the number of days which have elapsed during the period beginning on 1st December 1981 and ending on the day immediately preceding the day on which the application for registration is made or, as the case may be, the day on which the registration of the trailer would have expired if an application for renewal of registration of the trailer had not been made;

“ a ” is the tax which would have been payable in respect of the trailer if the *Motor Vehicles Tax Act 1917* had not been repealed; and

“ b ” is the amount of tax which would, but for this subclause, have been payable in respect of the vehicle in accordance with Schedule 1.

(3) This clause does not apply in respect of a motor vehicle or trailer where the application for registration of the vehicle or trailer is made in the circumstances specified in clause 2 (1) of this Schedule.

