



MOTOR VEHICLES TAXATION AMENDMENT ACT 1985

No. 43 of 1985

TABLE OF PROVISIONS

1. Short title.
2. Commencement.
3. Principal Act.
4. Amendment of section 8 of Principal Act (Exemptions).

AN ACT to amend the Motor Vehicles Taxation Act 1981.

[Royal Assent 14 May 1985]

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—This Act may be cited as the *Motor Vehicles Taxation Amendment Act 1985*. Short title.

2—This Act shall commence on the day on which it receives the royal assent. Commencement.

Principal Act.

3—In this Act, the *Motor Vehicles Taxation Act 1981** is referred to as the Principal Act.

Amendment of section 8 of Principal Act (Exemptions).

4—Section 8 of the Principal Act is amended as follows:—

(a) by inserting the following subsection after subsection (2):—

(2A) Where the Commission is satisfied by declaration or otherwise that—

(a) the owner of a motor vehicle is so severely disabled as to be incapable of using public transport (other than a motor car being operated under a cab or hire-car licence issued under the *Traffic Act 1925*); or

(b) the owner of a motor vehicle is the parent or guardian of a person who—

(i) has not attained the age of 16 years; and

(ii) is so severely disabled as to be incapable of using public transport (other than a motor car being operated under a cab or hire-car licence issued under the *Traffic Act 1925*),

that motor vehicle is exempt from tax.

(b) by inserting “or (2A)” in subsection (3) after “subsection (1) (a)”;

(c) by inserting “or (2A)” in subsection (3) after “subsection (1)”;

(d) by inserting the following subsection after subsection (3):—

(3A) An exemption under subsection (2A) in respect of a motor vehicle owned by the parent or guardian of a person referred to in paragraph (b) of that subsection shall apply only in respect of one parent or guardian of that person.

* No. 68 of 1981. Amended by Nos. 9 and 62 of 1982 and No. 69 of 1983.