



TASMANIA

**MOTOR VEHICLES TAXATION
AMENDMENT (NATIONAL ROAD
TRANSPORT REFORM) ACT 1996**

No. 20 of 1996

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**MOTOR VEHICLES TAXATION
AMENDMENT (NATIONAL ROAD
TRANSPORT REFORM) ACT 1996**

No. 20 of 1996

An Act to amend the *Motor Vehicles Taxation Act 1981*

[Royal Assent 30 August 1996]

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

1. This Act may be cited as the *Motor Vehicles Taxation Amendment (National Road Transport Reform) Act 1996*.

Commencement

2. This Act commences on the day on which the *Traffic Amendment (National Road Transport Reform) Act 1996* commences.

Principal Act

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

Section 3 amended (Interpretation)

4. Section 3(1) of the Principal Act is amended as follows:

- (a) by inserting the following definitions after the definition of "authorized officer":

"**axle**" means one or more shafts positioned in a line across a vehicle on which one or more of the wheels intended to support the vehicle turn;

"**bus**" means a motor vehicle that –

- (a) is designed and constructed to carry people; and
- (b) has a seating capacity of more than 9 adults, including the driver;
- (b) by omitting the definitions of "class B vehicle", "class C vehicle", "class D vehicle", "class E vehicle" and "class F vehicle" and substituting the following definition:

"**combination**" means a motor vehicle connected to one or more trailers;

* No. 68 of 1981. Amended by Nos. 9 and 62 of 1982, No. 69 of 1983, No. 43 of 1985, No. 10 of 1986, No. 13 of 1987, No. 60 of 1994 and Nos. 20 and 87 of 1995.

- (c) by omitting the definition of "gross combination mass" and "gross vehicle mass" and substituting the following definitions:

"GCM" means the gross combination mass of a motor vehicle as determined for the time being under section 11B or 11C of the *Traffic Act 1925*;

"GTM" means the gross trailer mass of a trailer as determined for the time being under section 11A of the *Traffic Act 1925*;

"GVM" means the gross vehicle mass of a motor vehicle as determined for the time being under section 11B or 11C of the *Traffic Act 1925*;

"heavy vehicle" means –

- (a) a trailer with a GTM exceeding 4.5 tonnes; or
- (b) a vehicle with a GVM exceeding 4.5 tonnes;

"interchangeable trailer" means a trailer of a prescribed class;

"light vehicle" means –

- (a) a trailer with a GTM not exceeding 4.5 tonnes; or
- (b) a vehicle with a GVM not exceeding 4.5 tonnes;

- (d) by omitting "an omnibus" from the definition of "motor car" and substituting "a bus";

- (e) by omitting the definition of "omnibus" and substituting the following definition:

"operating mass", in relation to a trailer, means –

- (a) if the manufacturer of the trailer has affixed a compliance plate to the trailer showing its GTM or GVM – that mass; or
- (b) if a manufacturer's compliance plate is not so affixed – the GTM or GVM specified by the Commission under section 11A(4)(b) of the *Traffic Act 1925*;
- (f) by inserting the following definitions after the definition of "owner":

"plant trailer" means a trailer, other than a semi-trailer, that –

- (a) has a GTM exceeding 4.5 tonnes but not exceeding 10 tonnes; and
- (b) is designed and constructed, and used by its owner, for the purpose of carrying a backhoe, bobcat or other machine that is owned and used by the owner of the trailer;

"prime mover" means a motor vehicle designed and constructed to tow a semi-trailer;

- (g) by inserting the following definition after the definition of "public street":

"public vehicle" means a vehicle that, under section 14AB(2) of the *Traffic Act 1925*, is deemed to be a public vehicle;

- (h) by inserting the following definitions after the definition of "the regulations":

"semi-trailer" means a trailer with –

- (a) one axle group or a single axle towards the rear; and
- (b) a means of attachment to a prime mover such that, if so attached, some of the load would be imposed on the prime mover;

"standard vehicle registration period" has the same meaning as in the *Traffic Act 1925*;

- (i) by inserting the following definition after the definition of "tax":

"temporary upgrade permit" means a permit issued by the Commission under section 7B;

Section 4 amended (Amount of motor vehicle tax)

5. Section 4 of the Principal Act is amended as follows:

- (a) by omitting subsection (1) and substituting the following subsection:

(1) Subject to subsection (2), tax in respect of a motor vehicle or trailer used or to be used on a public street is payable to the Commission at the amount determined in respect of the motor vehicle or trailer in accordance with –

- (a) in the case of a light vehicle – Schedule 1; or
 - (b) in the case of a heavy vehicle – Schedule 1A.
- (b) by inserting in subsection (2) "in respect of a light vehicle" after "payable".

Section 5 amended (Payment of tax: when and by whom payable)

6. Section 5 of the Principal Act is amended as follows:

- (a) by omitting from subsection (4) "by subsection (6)" and substituting "by subsections (5A) and (6)";
- (b) by inserting the following subsection after subsection (5):

(5A) The period for which tax is payable in respect of a vehicle that is registered or has its registration renewed for a period less than the standard vehicle registration period is –

- (a) if an application is made to register the vehicle a first time for 3 months or 6 months – the period of 3

months or, as the case may be, 6 months on and from the date on which the vehicle is registered; or

- (b) if an application is made to renew the vehicle's registration for 3 months or 6 months – the period of 3 months or, as the case may be, 6 months on and from the day after the date on which the vehicle's registration would otherwise have expired.

Section 7 amended (Notice of alteration and additional tax)

7. Section 7 of the Principal Act is amended by omitting subsection (5).

Sections 7A, 7B and 7C inserted

8. After section 7 of the Principal Act, the following sections are inserted in Part II:

Applications for temporary upgrade permits

7A. (1) In this section –

"nomination" means a nomination under section 11A(2) of the *Traffic Act 1925*;

"non-towing vehicle" means a rigid heavy vehicle that is subject to a nomination

that it will not be used as part of a combination having a trailer with a GTM exceeding 4.5 tonnes.

(2) The owner of a non-towing vehicle may apply to the Commission for a temporary upgrade permit in respect of that vehicle.

(3) A temporary upgrade permit enables the non-towing vehicle in respect of which it is issued to be used as a towing vehicle, despite the nomination made in relation to the vehicle, for such period of not less than 30 days as is specified in the permit.

(4) The application for the temporary upgrade permit is to be –

- (a) in a form approved by the Commission; and
- (b) accompanied by the prescribed fee; and
- (c) accompanied by the required additional tax; and
- (d) accompanied by such information or evidence as the Commission requires.

(5) For the purposes of subsection (4)(c), the required additional tax is to be calculated in accordance with the following formula:

$$a = (t - p) \times d$$

where –

"a" is the amount of the required additional tax; and

"t" is the amount of tax that would have been payable in respect of the vehicle when it was

registered or, if applicable, its registration was last renewed if it were not subject to the non-towing nomination, calculated as a daily rate; and

"p" is the amount of tax actually paid in respect of the vehicle as a non-towing vehicle when it was registered or, if applicable, its registration was last renewed, calculated as a daily rate; and

"d" is the number of days for which the permit is required.

(6) The Commission may require the applicant to provide such further information or evidence as it considers necessary in order to consider the application.

Issue and control of temporary upgrade permits

7B. (1) The Commission may, on receipt of an application in accordance with section 7A, issue the applicant with a temporary upgrade permit in respect of the non-towing vehicle that is the subject of the application.

(2) The Commission may make a proportional refund of the tax paid under section 7A(4)(c) if it issues the permit for a period less than the period applied for.

(3) The permit is to be in such form as the Commission determines.

(4) The permit is subject to such terms and conditions relating to the use of the non-towing

vehicle under the permit as the Commission reasonably determines and specifies in the permit.

(5) The Commission may require evidence of the permit to be displayed on the non-towing vehicle in such manner and at such times as the Commission determines and it may issue the permit holder with a distinctive label for that purpose.

(6) The permit may be surrendered at any time and, on surrender, the Commission is to give the person who held the permit a proportional refund of the tax paid by that person under section 7A(4)(c).

(7) The permit is not transferable to any person or vehicle.

(8) The Commission may cancel or temporarily suspend the permit without providing any refund if satisfied, after hearing the holder of the permit, that –

- (a) the non-towing vehicle in respect of which the permit relates has been used in contravention of the terms and conditions of the permit; or
- (b) the holder of the permit has breached those terms and conditions.

(9) The Commission may issue a duplicate permit, or a duplicate distinctive label, if satisfied that the original permit or label has been lost or destroyed.

Offences in relation to temporary upgrade permits

7C. (1) A person who owns a non-towing vehicle must not drive or use that vehicle on a public street, or cause or allow that vehicle to be used on a public street, for the purpose of towing a trailer with a GTM exceeding 4.5 tonnes unless that person is the holder of a temporary upgrade permit in respect of that non-towing vehicle.

Penalty: Fine not exceeding 10 penalty units.

(2) The holder of a temporary upgrade permit must keep it with the vehicle in respect of which it has been issued.

Penalty: Fine not exceeding 5 penalty units.

(3) A person who is driving or using a non-towing vehicle in respect of which a temporary upgrade permit is in force must, if the vehicle is towing a trailer with a GTM exceeding 4.5 tonnes, produce that permit for inspection by an authorized officer on demand.

Penalty: Fine not exceeding 5 penalty units.

Section 8 amended (Exemptions)

9. Section 8(1) of the Principal Act is amended by omitting from paragraph (b) "motor vehicle or trailer" and substituting "light vehicle".

Section 9 amended (Rebates from tax for pensioners)

10. Section 9 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1)(a) "with a GVM not exceeding 4.5 tonnes" after "commercial goods vehicle";
- (b) by omitting from subsection (3)(a) "*Social Services Act 1947*" and substituting "*Social Security Act 1991*".

Section 10 amended (Rebates from tax for farm vehicles)

11. (1) Section 10 of the Principal Act is amended by inserting the following subsections after subsection (2):

(2A) If the Commission grants a person a rebate in respect of a commercial goods vehicle under subsection (1), the Commission may, for the purpose of identifying the vehicle as a rebate vehicle, issue the person with a distinctive number-plate.

(2B) The number-plate is to be in such form as the Commission determines.

(2C) The number-plate so issued may be in addition to, or in substitution for, any other plate, label or form of identification issued by the Commission in respect of the rebate vehicle.

(2D) When the Commission issues a person with a distinctive number-plate for a rebate vehicle it is also to issue the person with written instructions for the affixing and placement of the plate on the vehicle.

(2E) A person who is granted a rebate under subsection (1) in respect of a vehicle and issued with a distinctive number-plate for the vehicle under subsection (2A) must –

- (a) affix that number-plate to the vehicle in accordance with the Commission's instructions; and
- (b) keep that number-plate affixed to the vehicle in accordance with the Commission's instructions for the period during which the vehicle is subject to the rebate.

Penalty: Fine not exceeding 10 penalty units.

(2F) A person whose entitlement to a rebate in respect of a commercial goods vehicle ceases by virtue of subsection (2) must, within 14 days of the day on which the entitlement ceases, return to the Commission any distinctive number-plate issued for the vehicle under subsection (2A).

Penalty: Fine not exceeding 10 penalty units.

(2G) A person does not commit an offence under subsection (2F) if, before the commencement of the period referred to in that subsection, the person obtains the written permission of the Commission to leave the number-plate affixed to the vehicle.

(2) Section 10 of the Principal Act is also amended by omitting subsection (3) and substituting the following subsection:

(3) For the purposes of this section –

"commercial goods vehicle" includes a trailer with a GTM exceeding 4.5 tonnes;

"farming" includes dairy farming, pastoral farming and fruit growing.

Section 14 amended (Power of court to make order for payment of tax in certain cases)

12. Section 14 of the Principal Act is amended by omitting subsections (2), (3) and (4).

Section 15 amended (Powers of Commission, authorized officers)

13. Section 15(4)(a) of the Principal Act is amended as follows:

- (a) by omitting from subparagraph (i) "class A" and substituting "motor";
- (b) by omitting from subparagraph (i) "engine;" and substituting "engine; or";
- (c) by omitting subparagraphs (ii) and (iii) and substituting the following subparagraph:
 - (ii) in any case – the GVM or GCM of the vehicle or the number of passenger seating positions in the vehicle; and

Section 20 amended (Regulations)

14. Section 20 of the Principal Act is amended by inserting the following subsection after subsection (1):

(1A) Without limiting the generality of subsection (1), regulations may be made under that subsection for and in relation to tax concessions in respect of interchangeable trailers and plant trailers, including the conditions for obtaining those concessions and providing for the consequences of contravening those conditions.

Schedule 1 substituted and Schedule 1A inserted

15. Schedule 1 to the Principal Act is repealed and the following Schedules are substituted:

**SCHEDULE 1 – SCALES AND RATES OF
TAXES FOR LIGHT VEHICLES**

Section 4

Class and type of vehicle	Tax payable
Class A vehicles	
1. A motor vehicle propelled by means of a piston engine with 3 or fewer cylinders	\$67
2. A motor vehicle propelled by means of a piston engine with 4 cylinders	\$78
3. A motor vehicle propelled by means of a piston engine with 5 or 6 cylinders	\$97
4. A motor vehicle propelled by means of a piston engine with 7 or 8 cylinders	\$134
5. A motor vehicle propelled by means of a piston engine with more than 8 cylinders	\$150

- | | | |
|----|---|------|
| 6. | A motor vehicle propelled by means of a rotary engine or electric motor | \$78 |
|----|---|------|

Other vehicles

- | | | |
|-----|---|-------|
| 1. | A commercial goods vehicle with a GVM exceeding 3 tonnes, being a motor vehicle – | |
| (a) | propelled by means of a piston engine with 4 or fewer cylinders | \$150 |
| (b) | propelled by means of a piston engine with 5 or 6 cylinders | \$175 |
| (c) | propelled by means of a piston engine with 7 or 8 cylinders | \$200 |
| (d) | propelled by means of a piston engine with more than 8 cylinders | \$225 |
| (e) | propelled by means of a rotary engine or electric motor | \$150 |
| 2. | A bus with 10 adult seats (including the driver's seat) | \$100 |
| 3. | A bus with more than 10 adult seats (including the driver's seat) | \$175 |

4.	A motor cycle	\$11
5.	A goods carrying trailer with an operating mass not exceeding 4.5 tonnes	\$15
6.	A tractor	\$75

**SCHEDULE 1A - SCALES AND RATES OF
TAXES FOR HEAVY VEHICLES**

Section 4

PART 1 - PRELIMINARY

1. In this Schedule –

"nominated" means nominated under section 11A(2) of the *Traffic Act 1925*;

"special purpose vehicle" means a heavy vehicle, other than a public vehicle, that –

- (a) does not carry passengers or goods; or
- (b) has a primary purpose other than the carriage of passengers or goods; or
- (c) is a work vehicle;

"truck" means a rigid motor vehicle that is designed and constructed as a load carrying vehicle.

2. For the purposes of this Schedule –

- (a) 2 axles not more than one metre apart are to be regarded as one axle; and
- (b) 3 axles not more than 2 metres apart are to be regarded as 2 axles; and
- (c) 4 axles not more than 3.2 metres apart are to be regarded as 3 axles.

PART 2 - SCALES AND RATES OF TAXES FOR 12 MONTH PERIOD

Class and type of vehicle	Tax payable
Trucks	
1. A 2 axle truck with a GVM not exceeding 12 tonnes	\$300
2. A 2 axle truck with a GVM exceeding 12 tonnes	\$500
3. A 2 axle truck nominated for use in a combination having a trailer with a laden mass exceeding 4.5 tonnes	\$600
4. A 2 axle truck nominated for use in a combination having one trailer and more than 6 axles	\$4 000
5. A 3 axle truck with a GVM not exceeding 16.5 tonnes	\$600

6.	A 3 axle truck with a GVM exceeding 16.5 tonnes	\$800
7.	A truck with 3 or more axles and nominated for use in a combination having a trailer with a laden mass exceeding 4.5 tonnes	\$2 100
8.	A 3 axle truck nominated for use in a combination having one trailer and more than 6 axles	\$4 000
9.	A truck with 4 or more axles and a GVM not exceeding 20 tonnes	\$900
10.	A truck with 4 or more axles and a GVM exceeding 20 tonnes	\$2 000
11.	A truck with 4 or more axles and nominated for use in a combination having one trailer and more than 6 axles	\$4 250
Prime movers		
1.	A prime mover with 2 axles	\$800
2.	A prime mover with 3 axles	\$3 250
3.	A prime mover with 4 or more axles	\$4 250

- | | | |
|----|--|---------|
| 4. | A prime mover with 2 axles and nominated for use in a combination having 2 semi-trailers | \$3 250 |
| 5. | A prime mover with 3 axles and nominated for use in a combination having 2 semi-trailers | \$4 250 |
| 6. | A prime mover with 4 or more axles and nominated for use in a combination having 2 semi-trailers | \$4 500 |

Buses

- | | | |
|----|---|---------|
| 1. | A 2 axle rigid bus with a GVM not exceeding 12 tonnes | \$300 |
| 2. | A 2 axle rigid bus with a GVM exceeding 12 tonnes | \$500 |
| 3. | A 3 axle rigid bus | \$1 250 |
| 4. | An articulated bus | \$500 |

Trailers

- | | | |
|----|--|-------------------------------|
| 1. | A goods carrying trailer with an operating mass exceeding 4.5 tonnes | \$250 x
number of
axles |
|----|--|-------------------------------|

Special purpose vehicles

- | | |
|--|--|
| <p>1. A special purpose vehicle with no axle that is loaded in excess of the limits prescribed by the <i>Traffic (Vehicle Loads and Dimensions) Regulations 1975</i></p> | No charge |
| <p>2. A special purpose vehicle with at least one axle that is loaded in excess of the limits prescribed by the <i>Traffic (Vehicle Loads and Dimensions) Regulations 1975</i></p> | <p>The amount calculated by using the formula:
 $\\$250 + \\250
 x number of axles in excess of 2</p> |

PART 3 - SCALES AND RATES OF TAXES FOR PERIODS LESS THAN 12 MONTHS

The tax payable in respect of a vehicle for a 3 month or 6 month period is calculated in accordance with the following formula:

$$t = \frac{a}{365} \times d$$

where -

"t" is the amount of tax to be calculated;
and

"a" is the amount of tax that would be payable in respect of the vehicle for a 12 month period under Part 2 of this Schedule; and

"d" is the number of days in the 3 month or, as the case may be, 6 month period.

PART 4 - CONCESSIONAL RATES

The tax payable in respect of an interchangeable trailer or a plant trailer is 60% of the tax that, but for this Part, would otherwise be payable in respect of the interchangeable trailer or plant trailer.

Transport Act 1981 amended

16. Section 5(1) of the *Transport Act 1981* is amended as follows:

- (a) by omitting from paragraph (d) "exemptions" and substituting "full or partial exemptions or rebates";
- (b) by inserting in paragraph (d) "or in respect of" after "from";
- (c) by inserting the following paragraph after paragraph (d):
 - (da) to cancel any rebates or exemptions granted under paragraph (d) if they cease to be justified, or if prescribed circumstances apply, and make such adjustments and require such refunds and repayments as may be necessary for that purpose;

1996

*Motor Vehicles Taxation Amendment
(National Road Transport Reform)*

No. 20

s. 16

*[Second reading presentation speech made in:-
House of Assembly on 20 June 1996
Legislative Council on 28 June 1996]*

