



## MOTOR VEHICLES TAX (METRIC CONVERSION)

---

No. 31 of 1974

---

### ANALYSIS

1. Short title, citation, and commencement.
2. Interpretation.
3. Metric substitutions.



**AN ACT to amend the Motor Vehicles Tax Act 1917.**

[5 June 1974]

**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 (Metric Conversion) Act 1974*. Short title, citation, and commencement.

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

(3) This Act shall commence on a date to be fixed by proclamation.

Interpretation.

**2** Section 3 of the Principal Act is amended by omitting the definition of “weight” and by inserting, after the definition of “lorry”, the following definition:—

“ ‘mass’, when used in relation to a vehicle, means the mass of that vehicle, including the oil, fuel, buffers, spare wheels or rims, tools, and other accessories with which the vehicle is supplied or equipped or which are usually carried therein or thereon, but not including any passengers or load;”.

Metric substitutions.

**3** The Principal Act is amended as specified in the Schedule.

## THE SCHEDULE

(Section 3)

### PART I

Each provision of the Principal Act specified in the first column of this Part of this Schedule is amended by omitting therefrom, wherever they occur, the words set out against that provision in the second column and substituting for those words the words so set out in the third column.

Provision	Omission	Substitution
section 8 (2) (b)	weight	mass
section 12 (1) (a)	horsepower	number of power units
section 12 (1) (b)	weigh horsepower	measure the mass of number of power units
section 12 (2)	weight horsepower (first occurring) such horsepower	mass number of power units that number
The scales and rates of taxes in the Schedule—		
Motor vehicles other than motor cycles and trailers	power weight weight two tons three tons	power-mass mass 2·032 tonnes 3·048 tonnes
Trailers	weight	mass
Motor cycles	horsepower	power unit

## PART II

The Schedule to the Principal Act is amended by omitting paragraphs (a) to (e) inclusive under the heading "Taxes on Motor Vehicles" and substituting therefor the following:—

- “(a) every 50·8023 kilograms of the mass of a vehicle, other than a lorry or trailer, and every 25·4011 kilograms of the mass of a lorry or trailer, shall be deemed to constitute one mass unit;
- “(b) in calculating the mass units of a vehicle, any fractional part not exceeding one-half of a mass unit shall be disregarded and any fractional part exceeding one-half of a mass unit shall be deemed to constitute an additional mass unit;
- “(c) the power units of a motor vehicle propelled by means of an internal combustion engine shall be determined by squaring the measurement in millimetres of the internal diameter of the cylinders of the engine, multiplying the number so found by the number of cylinders, and dividing the result by 1 613;
- “(d) in determining the power units referred to in paragraph (c), any fractional part not exceeding one-half of a power unit shall be disregarded, and any fractional part exceeding one-half of a power unit shall be deemed to constitute an additional power unit; and
- “(e) the number of power-mass units of a motor vehicle propelled by means of an internal combustion engine shall be the sum of the number of mass units and the number of power units.”.