

THE MOTOR VEHICLES TAX ACT, 1917.

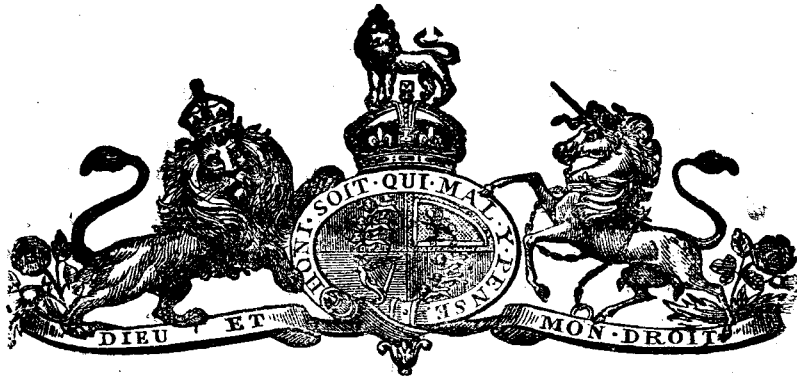
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TASMANIA



1917.

ANNO OCTAVO

GEORGII V. REGIS.

No. 30.



AN ACT to make provision for Imposing and Collecting Taxes on Motor Vehicles, and for other purposes. [8 December, 1917.]

A.D. 1917.

WHEREAS it is expedient, in order to raise moneys for the improvement, repair, and upkeep of certain roads, that taxes on motor vehicles should be imposed in the manner provided in the following enactment :

PREAMBLE.

Be it therefore 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 Tax Act, 1917," and shall come into operation on a day to be fixed by proclamation.

Short title and commencement.

2 This Act is incorporated with, and shall be read as one with, "The Motor Traffic Act, 1907" (hereinafter called "the Principal Act"); and every amendment thereof.

Incorporation with 7 Edw. VII. No. 27.

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Interpretation.

3 In this Act, if not inconsistent with the context—

“Motor regulations” means the regulations made under the Principal Act, and for the time being in force :

“Registration” or “Renewal of registration” means registration or renewal of registration under and in accordance with the “Motor regulations” as defined by this section ; and “registered” has a corresponding meaning :

“Registrar” means the registrar for the time being of motor vehicles, appointed under the Principal Act or the regulations made thereunder, and includes an acting-registrar :

“This Act” includes regulations made under this Act.

Tax on Motor Vehicles.

Taxes imposed on motor vehicles.
Cf. N.S.W. 35,
1914, s. 5.

4—(1) There shall be levied, collected, and paid for the use of His Majesty taxes on motor vehicles (as defined by the Principal Act), according to the provisions and scale and with the exemptions set out in the schedule to this Act.

Such taxes shall be paid on every such motor vehicle in respect of which registration or renewal of registration—

i. Has been effected before the commencement of this Act, and is in force on that date, excepting any such motor vehicle which having been temporarily in Tasmania, has been removed from Tasmania before that date : or

ii. May be effected on or after the commencement of this Act.

(2) Where the registered owner of any motor vehicle in respect of which registration or renewal of registration has been effected before the commencement of this Act, and is in force on that date, satisfies the Registrar as prescribed that such motor vehicle is not being used and will not be used during the unexpired part of the period covered by the registration or renewed registration, the Registrar may, on application being made in that behalf as prescribed, cancel the registration of such motor vehicle, and upon such cancellation the tax which would otherwise be payable under paragraph i. of Subsection (1) of this section in respect of such motor vehicle shall be deemed to be remitted.

Date of payment.
Cf. N.S.W. 34,
1914, s. 3.

5—(1) Where the registration, or renewal of registration, of any such motor vehicle was effected before the commencement of this Act, the tax shall be paid within Two months after such date : Provided that the amount of tax payable in any such case shall bear the same proportion to the full tax as the part which is unexpired (at the commencement of this Act) of the period covered by such registration, or renewed registration, bears to the period of Twelve months ; save that in calculating the amount so payable a fraction of

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a month less than Fifteen days shall be disregarded, and a fraction of a month amounting to or exceeding Fifteen days shall be deemed to be a month.

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(2) Where such registration, or renewal of registration, is effected after the commencement of this Act, the tax shall be paid on or before such registration or renewal.

6—(1) Provided the applicant for the registration, or renewal of the registration thereof, complies with the provisions of Subsections (2) and (3) of this section any motor vehicle owned by a person resident in another State which is temporarily in Tasmania, and requires to be registered in Tasmania, and which it is not intended to keep and use in Tasmania for a longer period than Nine months, may, instead of being registered for Twelve months, be registered for any period not exceeding Three months, and such registration may be renewed from time to time for any further period or periods not exceeding Three months in the case of each such renewal, provided that the periods covered by any such registration and renewals shall not exceed in the whole Nine months,

Special provision as to tourists' motor vehicles temporarily in Tasmania.

May be registered, &c., for periods not exceeding Three months each, up to Nine months in the aggregate.

(2) Whenever any such motor vehicle is so registered, or the registration thereof renewed, pursuant to this section for any period not exceeding Three months—

When so registered, &c., proportionate amount of tax and registration fee to be paid.

- i. There shall be levied, collected, and paid for the use of His Majesty on such motor vehicle in lieu of the full amount of the tax otherwise payable thereon under Section Four of this Act, a proportionate part only of such tax, and the amount to be so paid shall bear the same proportion to the full amount of the tax as the period for which such motor vehicle is registered, or for which its registration is renewed (as the case may be), bears to the period of Twelve months; save that in calculating the proportionate amount so payable a fraction of a month shall be deemed a month: and
- ii. There shall be charged and paid in lieu of the full amount of the registration fee otherwise payable in respect of such motor vehicle under the Principal Act—
 - (a) In the case of every such motor vehicle, not being a motor cycle, a registration fee at the rate of One Shilling for every month, or fraction of a month, of the period for which such motor vehicle is registered or for which its registration is renewed:
 - (b) In the case of a motor cycle a registration fee at the rate of One Shilling for every Three months, or fraction of Three months, of the period for which such motor cycle is registered or for which its registration is renewed.

The proportionate amount of tax and the registration fee payable under this subsection shall be paid on or before any such registration or renewal of registration as aforesaid.

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Conditions to be
complied with.

(3) The applicant for the registration or renewal of the registration of any such motor vehicle as aforesaid pursuant to the provisions of this section, shall—

- i. In addition to furnishing the prescribed particulars, make, sign, and furnish to the Registrar a statutory declaration in the prescribed form, wherein he shall verify the said particulars, and shall state to the best of his knowledge, information, and belief, the period of time during which such motor vehicle is to remain and be used in Tasmania, and such declaration shall contain such other particulars as may be prescribed :
- ii. Undertake, as prescribed, to renew the registration of the said motor vehicle if it remains and is used in Tasmania beyond the period for which it is being registered or the registration is being renewed.

In this subsection "prescribed" means prescribed by the motor regulations.

(4) The provisions of this section apply only to future registrations or renewals of registration of any such motor vehicle.

Person by and to
whom payment is
to be made.
Ibid., N.S.W.,
s. 4.

7 The tax shall be paid by the person who is registered, or applies for registration or renewal of registration, as the owner of the motor vehicle, and shall be paid to the officer authorised by the motor regulations to collect and receive the registration fees under the Principal Act.

Fine and interest
in default of
payment.

8 If any person fails to pay the amount of any tax imposed by this Act, and payable under paragraph i. of Subsection (1) of Section Four of this Act, within the prescribed period of Two months, he shall be liable to a fine of Ten Pounds per centum upon such tax, and interest at the rate of Ten Pounds per centum per annum from the day on which such tax falls due until payment thereof, and such fine and interest shall be added to the amount of such tax, and shall be paid by the person liable to pay such tax : Provided that the Registrar may remit such fine and interest, in whole or in part, if sufficient reason is shown.

Person convicted
of breach of
Principal Act or
motor regula-
tions liable to pay
additional tax.

9 Where any person whose motor vehicle has been previously registered is subsequently convicted of an offence under paragraph iv. of Section Nine of the Principal Act, or of a breach of any motor regulation forbidding the use on any public street of a motor vehicle which is not registered in accordance with the motor regulations, he shall, upon renewing the registration of such motor vehicle, in addition to the amount of the tax and registration fee payable by him upon such renewal, be liable to a fine equal to an additional amount of One-fourth of such tax, and such fine shall be added to the amount of such tax and shall be paid by him therewith : Provided that the Registrar may remit such fine, or any part thereof, if sufficient reason is shown.

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10 Any tax imposed by this Act, and any additional amount (if any), payable in respect thereof, together with interest thereon as aforesaid, shall be deemed to be a debt due to His Majesty, and shall form part of the Consolidated Revenue.

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Tax, &c., to be debt due to His Majesty.

11 Any tax, and any additional amount and interest in respect thereof, may, without prejudice to the right of the Registrar to recover the same in any other way, be recovered by judgment in the Supreme Court, or by distress in the mode in which land or income tax may be recovered under or by virtue of Sections One hundred and three and One hundred and four of "The Land and Income Taxation Act, 1910," and the provisions of those sections shall, *mutatis mutandis*, accordingly apply and be incorporated with this Act, with the substitution of the Registrar for the Commissioner of Taxes.

Recovery of tax,
1 Geo. V., No. 47.

12—(1) Any person authorised in writing by the Registrar to examine motor vehicles for the purposes of this Act, and any member of the police force of Tasmania may—

Ascertainment of horsepower and weight of motor vehicles.

- i. Examine, or stop and examine, any motor vehicle, and the machinery thereof, for the purpose of determining, for the purposes of this Act, the horsepower of such motor vehicle:
- ii. Require the owner of any motor vehicle to weigh such vehicle as prescribed, and to make and furnish to him for the purposes of this Act a statutory declaration in the prescribed form as to the horsepower and weight of such motor vehicle.

Cf. N.S.W. 34,
1914, ss. 6, 7.
Cf. No. 1225, 1915,
s. 11 (S.A.).

(2) The determination of any person so examining a motor vehicle as aforesaid as to the horsepower of such motor vehicle shall be conclusive evidence of such horsepower for the purposes of this Act, subject only to an appeal to the Registrar.

(3) The decision of the Registrar on any such appeal shall be final.

13 Any statutory declaration required by or for the purposes of this Act or the motor regulations may be made before any of the following persons:—The Registrar, a police magistrate, a justice of the peace, a clerk of petty sessions, a railway-station master, a State school head teacher, or a member of the police force of Tasmania of or above the rank of sergeant.

Statutory declaration—
Cf. No. 17 of
1908 s. 27 (5)
(Com.)

14 If any person—

- i. In any way obstructs, hinders, prevents, or interferes with any person authorised as mentioned in Section Twelve of this Act, or any member of the police force of Tasmania, in the exercise of any of the powers conferred on him by this Act: or
- ii. Fails or neglects or refuses to comply with any requirement or direction of any such person or member in or for the purpose of the exercise of such powers: or

Obstruction of officers, &c.
Cf. *Ibid.* (S.A.), s. 12.

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III. In any statutory declaration made by him pursuant to or for any of the purposes of this Act or the motor regulations wilfully makes any statement which is untrue in any particular—
he shall be guilty of an offence against this Act.
Penalty: Twenty Pounds.

Governor may
make regulations.

15—(1) The Governor may make all such regulations as he may deem necessary or convenient for carrying out or giving effect to the provisions and objects of this Act.

(2) Any such regulation may fix penalties, not exceeding in any case the sum of Ten Pounds, for a breach of the same or any other regulations.

Procedure for
recovery of
penalties.
19 Vict. No. 8.

16 All informations for offences against this Act or the regulations shall be heard and determined, and all penalties, fines, and sums of money imposed or made payable by this Act, or the regulations, shall be recovered in a summary way by and before a police magistrate or any Two or more justices in the mode prescribed by "The Magistrates' Summary Procedure Act."

*Motor Tax.***SCHEDULE.**

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TAXES ON MOTOR VEHICLES.

The basis of the tax in the case of every motor vehicle (other than a motor cycle) which is wholly or partly propelled by means of any internal combustion engine, shall be the product of the multiplication of the horse-power of the motor vehicle by the weight (unladen) expressed in tons and decimals of a ton (in this Schedule called "the product.") The weight shall be calculated to the nearest hundredweight.

For the purposes of this Schedule "unladen" means in ordinary running order without persons, luggage or freight:—

Scale.

Where the Product in the case of any Motor Vehicle (other than a Motor Cycle)—	The Tax Payable shall be—
	£ s. d.
Does not exceed 9	2 0 0
Exceeds 9 and does not exceed 16.....	3 0 0
Exceeds 16 and does not exceed 30	4 0 0
Exceeds 30 and does not exceed 50	5 0 0
Exceeds 50 and does not exceed 80	7 0 0
Exceeds 80 and does not exceed 120	12 0 0
Exceeds 120	15 0 0

Where any motor vehicle (other than a motor cycle), is not propelled wholly or partly by means of an internal combustion engine the tax shall be £4 0 0
The tax in respect of every motor cycle shall be 1 0 0

Additional Tax in certain Cases.

Where any motor vehicle (including a motor cycle), has one or more rubber tyres (not being pneumatic tyres) 25 per cent. in addition to the tax imposable shall be paid.

Where any motor vehicle (including a motor cycle), has one or more solid tyres (not being rubber tyres) 100 per cent. in addition to the tax imposable shall be paid.

Exemptions.

Motor vehicles owned by the Crown or the Government of the State, or by the Commissioner for Railways, or by a marine board, or by a fire brigade board.

Any motor vehicle owned by a public servant and certified by the Permanent Head of his Department to be used principally on public business.

Motor vehicles owned by the municipal council of a city or municipality.

Ambulance motor vehicles.

Motor vehicles used by manufacturers or dealers for trial after completion, or used on trial by a prospective purchaser, and upon which plates bearing the letters "M.V.", are used for trial purposes pursuant to the regulations under "The Motor Traffic Act 1907."

Method of Determining Horsepower.

For the purposes of this schedule the horsepower of a motor vehicle which is wholly or partly propelled by any internal combustion engine shall be determined by squaring the measurement in inches of the internal diameter of the cylinder of the engine, multiplying the number so found by the number of cylinders, and dividing such product by 2.5.

