

MOTOR VEHICLES TAX

No. 86 of 1977

ANALYSIS

- 1. Short title and citation.
- 2. Amendment to the Schedule.
- 3. Operation of amendment.

AN ACT to amend the Motor Vehicles Tax Act 1917.

[17 November 1977]

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

^{*8} Geo. V No. 30. For this Act, as amended to 1970, see Annual Volume 1970, Appendix A. Subsequently amended by No. 7 of 1971, No. 60 of 1972, No. 31 of 1974, and No. 52 of 1975.

Amendment to the Schedule.

2 The Schedule to the Principal Act is amended by inserting after the table set out under the heading "SCALES AND RATES OF TAXES" the following provision and table:—

"LEVY PAYABLE BY CERTAIN VEHICLES

"In addition to the tax determined in accordance with the foregoing provisions of this Schedule there is payable in respect of vehicles of a class specified in the first column of the following table the additional tax specified against the class in the second column of that table.

"Motor vehicles other than motor cycles and trailers

Class of motor vehicle	Additional tax
Motor vehicles (other than lorries, motor cycles, and trailers)	
propelled by means of an internal combustion engine (not being a rotary-type piston engine)—	
(a) not exceeding 66 power mass units	\$10·00
(b) greater than 66 power mass units	\$27·50
Motor vehicles (other than lorries, motor cycles, and trailers)	
propelled by means of a rotary-type piston engine or propelled otherwise than by means of an internal combus-	
tion engine	\$10·00
Lorries	\$27.50

" Motor cycles

An additional tax on all motor cycles of \$5.00.

"Trailers

Class of trailer	Additional tax
Trailers (other than caravans) of a mass not exceeding 20 mass units	\$5·00 \$5·00 \$27·50.".
Caravans	

Operation of amendment.

- 3 The levy set out in the Schedule to the Principal Act (as inserted by section 2 of this Act) applies to a motor vehicle of the appropriate class in any case—
 - (a) where the registration of the motor vehicle under the *Traffic*Act 1925 (whenever effected or renewed) will, by virtue of that Act and the regulations thereunder, expire on or after 1st December 1978; or

(b) where the motor vehicle is, on the date of the introduction in the Parliament of this Act, registered under that Act for any period ending on or after 1st December 1977 and that motor vehicle is registered again after the commencement of this Act.