



**MOTOR VEHICLES TAXATION AMENDMENT ACT
1995**

No. 87 of 1995

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AN ACT to amend the *Motor Vehicles Taxation Act 1981* in consequence of the *Traffic Amendment Act 1995*

[Royal Assent 14 November 1995]

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 Act 1995*.

Commencement

2—This Act commences on the day fixed under section 2 of the *Traffic Amendment Act 1995*.

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 omitting “person;” from paragraph (b) (ii) of the definition of “owner” and substituting “person; or”;
- (b) by inserting after subparagraph (ii) of paragraph (b) of the definition of “owner” the following subparagraphs:—
 - (iii) any person to whom the vehicle or trailer has been sold or otherwise disposed of by a previous registered owner who has complied with the applicable provisions of the *Traffic Act 1925* relating to the sale or disposal; or
 - (iv) any other person who the Commission reasonably believes is any such owner of the vehicle or trailer;

Section 5 amended (Payment of tax)

5—Section 5 of the Principal Act is amended by inserting after subsection (6) the following subsection:—

(7) If a motor vehicle or trailer is unregistered and is parked, left standing or used on a public street, the person who was the last registered owner of the motor vehicle or trailer is liable to pay tax for a period not exceeding 2 years unless he or she can show that the motor vehicle or trailer was parked, left standing or used without his or her authority or consent.

* 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 No. 20 of 1995.

Section 18 amended (Offence to drive, use, &c. motor vehicle or trailer on public street unless tax paid)

6—Section 18 (1) of the Principal Act is amended by omitting “drive or use or cause or permit to be driven or used” and substituting “drive, leave standing or use”.

*[Second reading presentation speech made in:—
House of Assembly on 26 September 1995
Legislative Council on 10 October 1995]*

