



**REVENUE LEGISLATION (MISCELLANEOUS
AMENDMENTS) ACT 1994**

No. 60 of 1994

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REVENUE LEGISLATION (MISCELLANEOUS
AMENDMENTS) ACT 1994

No. 60 of 1994

AN ACT to amend the *Motor Vehicles Taxation Act 1981*,
Liquor and Accommodation Act 1990, *Stamp Duties Act*
1931 and *Hydro-Electric Commission (Contributions) Act*
1980

[Royal Assent 27 October 1994]

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:—

PART 1
PRELIMINARY

Short title

1—This Act may be cited as the *Revenue Legislation*
(Miscellaneous Amendments) Act 1994.

Commencement

2—(1) Parts 1 and 5 commence on the day on which this Act receives the Royal Assent.

(2) Part 2 commences on 1 December 1994.

(3) Part 3 commences on 1 January 1995.

(4) Part 4 is taken to have commenced on 10 August 1994.

PART 2**MOTOR VEHICLES TAXATION ACT 1981* AMENDED****Section 4 substituted**

3—Section 4 of the *Motor Vehicles Taxation Act 1981* is repealed and the following section is substituted:—

Amount of motor vehicle tax

4—(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 Schedule 1.

(2) In a financial year beginning on 1 July 1995 or on 1 July in any later year, the amount of tax payable is the amount determined in accordance with Schedule 1 multiplied by the relevant factor.

(3) If the amount of tax for a financial year is an amount of dollars and cents, the amount is to be—

(a) rounded down to the nearest dollar, if the number of cents is 50 or less; or

(b) rounded up to the nearest dollar, if the number of cents is more than 50.

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

(4) For the purposes of this section—

“Consumer Price Index” means—

- (a) the All Groups Consumer Price Index for Hobart published by the Australian Bureau of Statistics; and
- (b) if the Consumer Price Index is suspended or discontinued, any index published by the Australian Bureau of Statistics which reflects the movements of the cost of living in Hobart;

“March quarter” means the months of January, February and March;

“relevant factor”, in relation to a financial year, means a factor calculated by dividing the Consumer Price Index for the March quarter preceding that financial year by the Consumer Price Index for the March quarter for 1994.

Section 8 amended (Exemptions)

4—Section 8 of the *Motor Vehicles Taxation Act 1981* is amended as follows:—

- (a) by omitting subparagraphs (iv) and (v) of subsection (1) (b) and substituting the following subparagraphs:—
 - (iv) subject to subsection (2AA), a body or authority established under an Act; or
 - (v) a Board within the meaning of the *Health (Regional Boards) Act 1991*;
- (b) by inserting after subsection (2) the following subsection:—

(2AA) An exemption under subsection (1) (b) (iv) does not apply to a motor vehicle or trailer owned by—

 - (a) a State authority specified in Schedule 3 to the *State Authorities Financial Management Act 1990*; or
 - (b) a marine board within the meaning of the *Marine Act 1976*; or

(c) TT-Line Co. Pty. Ltd.; or

(d) any other prescribed body or authority.

Section 19A inserted

5—Before section 20 of the *Motor Vehicles Taxation Act 1981* the following section is inserted in Part V:—

Tax payable into Consolidated Fund

19A—Any tax paid or recovered under this Act is to be paid into the Consolidated Fund for the use of the Crown.

Schedule 1 amended (Scales and rates of taxes)

6—Part II of Schedule 1 to the *Motor Vehicles Taxation Act 1981* is amended by omitting items 1 to 5, inclusive, under the heading “CLASS A VEHICLES” and substituting the following items:—

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|----|---|-------|
| 1. | A motor vehicle which is propelled by means of a piston engine having 3 or fewer cylinders | \$67 |
| 2. | A motor vehicle which is propelled by means of a piston engine having 4 cylinders | \$78 |
| 3. | A motor vehicle which is propelled by means of a piston engine having 5 or 6 cylinders | \$97 |
| 4. | A motor vehicle which is propelled by means of a piston engine having 7 or 8 cylinders | \$134 |
| 5. | A motor vehicle which is propelled by means of a piston engine having more than 8 cylinders | \$150 |
| 6. | A motor vehicle which is propelled by means of a rotary engine or an electric motor | \$78 |
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PART 3**LIQUOR AND ACCOMMODATION ACT 1990* AMENDED****Section 3 amended (Interpretation)**

7—Section 3 of the *Liquor and Accommodation Act 1990* is amended as follows:—

- (a) by inserting after the definition of “licensee” the following definition:—

“**light beer**” means beer with an alcoholic content of not less than 0·5% and not more than 3·5% by volume at a temperature of 20°C;

- (b) by inserting after the definition of “records” the following definition:—

“**reduced alcohol wine**” means wine with an alcoholic content of not less than 0·5% and not more than 6·5% by volume at a temperature of 20°C.

Section 98 amended (Licence fees)

8—Section 98 of the *Liquor and Accommodation Act 1990* is amended by omitting subsection (3) and substituting the following subsection:—

(3) In subsection (2), “**prescribed percentage**” means—

- (a) 5%, in the case of light beer or reduced alcohol wine; or
- (b) the percentage prescribed, in the case of relevant liquor that is within a prescribed class of liquor; or
- (c) 11%, in any other case.

* No. 44 of 1990. Amended by No. 46 of 1991, No. 81 of 1993 and No. 22 of 1994.

PART 4**STAMP DUTIES ACT 1931* AMENDED****Section 18B amended (Loans in connection with duty on instruments relating to purchase of first homes)**

9—Section 18B (1) (c) of the *Stamp Duties Act 1931* is amended by omitting “\$80 000” and substituting “\$100 000”.

PART 5**HYDRO-ELECTRIC COMMISSION (CONTRIBUTIONS) ACT 1980†
AMENDED****Section 3 substituted**

10—Section 3 of the *Hydro-Electric Commission (Contributions) Act 1980* is repealed and the following section is substituted:—

Interpretation

3—In this Act—

“quarter” means the period of 3 months commencing on 1 January, 1 April, 1 July or 1 October in any year;

“tariff by-laws” means the *Hydro-Electric Commission By-laws 1994* or any by-laws made in substitution for those by-laws.

* 22 Geo. V No. 19. For this Act, as amended to 1 September 1987, see the continuing Reprint of Statutes. Subsequently amended by No. 94 of 1987, No. 6 of 1988, No. 55 of 1989, Nos. 5, 30 and 40 of 1990, Nos. 43 and 46 of 1991, No. 41 of 1992, Nos. 24 and 100 of 1993 and No. 45 of 1994.

† No. 103 of 1980.

Section 4 amended (Quarterly contributions to Consolidated Fund)

11—Section 4 (1) of the *Hydro-Electric Commission (Contributions) Act, 1980* is amended as follows:—

- (a) by omitting “Revenue” and substituting “Fund”;
- (b) by omitting “retail sales” and substituting “the collection of rates and charges levied under the tariff by-laws in relation to the sale or supply”.

[Second reading presentation speech made in:—
House of Assembly on 29 September 1994
Legislative Council on 11 October 1994]

