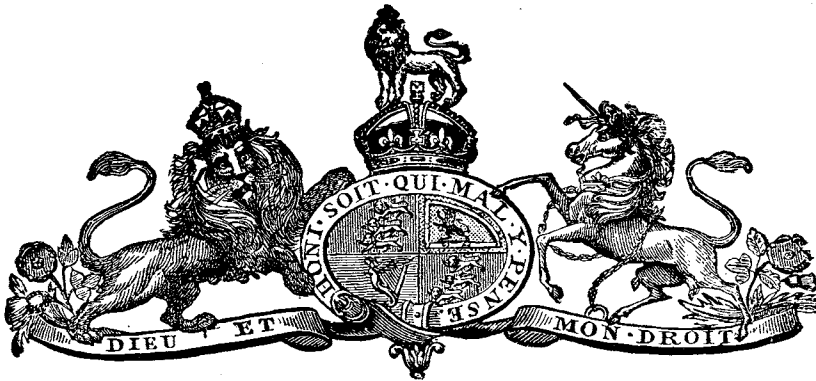


T A S M A N I A.



1923.

ANNO TERTIO DECIMO
GEORGII V. REGIS.

No. 39.

ANALYSIS.

1. Short title.
2. Amendment of Section 4 of "The Motor Vehicles Tax Act, 1917."
3. Repeal of Schedule to the said Act, and substitution of new Schedule.

AN ACT to amend "The Motor Vehicles Tax Act, 1917." A.D. 1923.
[10 April, 1923.] —

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. 1923."
(2) "The Motor Vehicles Tax Act, 1917," is herein called "the said 8 Geo. V. No. 30. Act."

2 Section Four of the said Act is hereby amended by deleting the words "and scale" occurring in the Third line of Subsection (1) of the said section, and substituting the words "scales and rates" therefor. Amendment of Section Four of "The Motor Vehicles Tax Act, 1917."

4d.]

Motor Vehicles Tax.

A.D. 1923.

Repeal of
Schedule to the
said Act, and
substitution of
new Schedule.

3 The Schedule to the said Act is hereby repealed, and the following Schedule substituted therefor:—

SCHEDULE.

TAXES ON MOTOR VEHICLES.

WHERE PROPELLED BY INTERNAL COMBUSTION ENGINES.

Section 4.

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 the horse-power of any such motor vehicle as aforesaid 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 the result by 2.5.

Scale.

Where the Product in the case of any Motor Vehicle propelled as aforesaid (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 PROPELLED BY STEAM OR ELECTRICITY.

Scale.

Where the Weight (unladen), in the Case of any Motor Vehicle (other than a Motor Cycle)—	The Tax Payable shall be—
	£ s. d.
Does not exceed 1½ tons	4 0 0
Exceeds 1½ tons and does not exceed 2 tons	5 0 0
Exceeds 2 tons and does not exceed 3 tons.....	7 0 0
Exceeds 3 tons and does not exceed 4 tons.....	12 0 0
Exceeds 4 tons and does not exceed 5 tons	15 0 0
Exceeds 5 tons	20 0 0

MOTOR CYCLES.

The tax in respect of every motor cycle shall be..... £1 0 0

Motor Vehicles Tax.

GENERAL.

A.D. 1923

Definition of "Unladen."

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

Additional Tax in Certain Cases.

Where any motor vehicle has one or more rubber tyres (not being pneumatic tyres), an additional tax equal to 25 per centum of the tax imposable under the above provisions of this Schedule, shall be paid.

Where any motor vehicle has one or more solid tyres (not being rubber tyres), an additional tax equal to 100 per centum of the tax imposable under the above provisions of this Schedule, 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.

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 are used for trial purposes in accordance with the regulations under "The Motor Traffic Act, 1907."

