

New Zealand.



Title.

ANALYSIS.

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1934-35, No. 53.

AN ACT to amend the Motor-vehicles Act, 1924.

Title.

[5th April, 1935.]

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Motor-vehicles Amendment Act, 1934-35, and shall be read together with and deemed part of the Motor-vehicles Act, 1924 (hereinafter referred to as the principal Act).

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See Reprint of Statutes, Vol. VIII, p. 800

2. Subsection five of section twelve of the principal Act (as set out in section nine of the Motor-vehicles Amendment Act, 1927) is hereby amended by inserting, after the word “plied”, the words “or is available”, and by inserting, after the word “plying”, the words “or otherwise available”.

Section 12 of principal Act amended.

Ibid., p. 806

3. (1) Part II of the Schedule to the Motor-vehicles Amendment Act, 1927, is hereby repealed, and the First Schedule to this Act is hereby substituted therefor.

Exemptions from annual license fees under principal Act.

(2) For the purposes of the First Schedule to this Act the term “local authority” includes the Auckland Transport Board and the Christchurch Tramway Board.

Consequential
repeals.

(3) Section sixteen of the Finance Act, 1931 (No. 4), is hereby consequentially repealed.

(4) Section seventeen of the Motor-vehicles Amendment Act, 1927, is hereby consequentially amended by repealing the proviso to subsection one thereof.

Commencement
of this section.

(5) This section shall come into force on the first day of June, nineteen hundred and thirty-five.

Special tax on
certain classes of
motor-vehicles.

4. (1) This section applies to all motor-vehicles of the following classes (whether such vehicles are motor-vehicles within the meaning of the principal Act or not), namely :—

(a) A motor-vehicle (other than a traction-engine) in respect of which an annual license fee is payable under the principal Act, if its motive power is not wholly derived from motor-spirits within the meaning of the Motor-spirits Taxation Act, 1927 ; and

(b) A trackless trolley-omnibus as defined by section two of the Transport Licensing Act, 1931 ; and

(c) Any motor-vehicle of a type or class that is exempt from payment of an annual license fee under the principal Act and to which the Governor-General by Order in Council applies the provisions of this section.

(2) If any motor-vehicle to which this section applies is converted into any other type of vehicle it shall continue to be subject to the provisions of this section until notice in the prescribed form of such conversion is received by the Registrar.

(3) Not later than the seventh day of every month every owner of a motor-vehicle to which this section applies shall lodge with a Deputy Registrar a declaration in the prescribed form as to the total number of miles of public highway over which such motor-vehicle was used during the month immediately preceding that in which such declaration is required to be lodged, and as to such other matters as may be prescribed. Any declaration made for the purposes of this subsection may relate to any number of motor-vehicles, but particulars with respect to each vehicle to which the declaration relates shall be given separately.

(4) There shall be paid by the owner to the Deputy Registrar by way of tax in respect of the total number of miles stated in every such declaration in respect of any

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See Reprint
of Statutes,
Vol. VII, p. 209

Ibid., Vol. VIII,
p. 833

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vehicle an amount computed as prescribed by the Second Schedule to this Act. Such amount shall become due and payable on the last day of the period within which such declaration is required to be lodged as aforesaid. If default is made by the owner in complying with the foregoing provisions of this section, as to the lodging of any declaration or the payment of any tax, there shall also be paid by him to the Deputy Registrar a penalty computed at the rate of ten per centum of the amount of the tax if the payment or lodgment is made within seven clear days from the day of termination of the prescribed period, the said penalty being increased by a further five per centum for each additional term of seven days or part thereof by which the said period is exceeded.

(5) All moneys payable to a Deputy Registrar under the last preceding subsection shall constitute a debt due to the Crown, and may be recovered accordingly in any Court of competent jurisdiction.

(6) From every amount paid or recovered under the foregoing provisions of this section there shall be deducted and paid into the Post Office Account for expenses of administration of this section an amount equal to five per centum thereof. The remainder shall be paid into the Public Account, and shall be dealt with as follows:—

(a) So much thereof as was paid in respect of motor-vehicles using electricity as their main motive power shall be dealt with as provided by section nine of the Motor-spirits Taxation Act, 1927:

(b) So much thereof as was paid in respect of all other motor-vehicles shall be divided into as many equal portions as, at the beginning of the month in which the tax became due and payable, there were full pennies of Customs duty (exclusive of primage duty or surtax) payable on motor-spirits imported into New Zealand. Six of such portions shall be dealt with as provided by section nine of the Motor-spirits Taxation Act, 1927, and the residue shall be credited to the Consolidated Fund.

See Reprint
of Statutes,
Vol. VII, p. 211

Ibid., p. 211

(7) Every person who on the passing of this Act is the owner of any motor-vehicle to which this section applies shall (unless he has theretofore given notice of

such motor-vehicle in accordance with the provisions of subsection six of section nineteen of the Finance Act, 1932-33 (No. 2) notify the Registrar in the prescribed form of his ownership of such vehicle, and every owner or other person who imports such a motor-vehicle into New Zealand or converts any vehicle into such a motor-vehicle shall, within fourteen days after such importation or conversion, make a like notification.

(8) The Governor-General may from time to time, by Order in Council, make such regulations as he deems necessary for the purpose of giving full effect to this section.

(9) Every person who fails to comply with any of the requirements of this section, or who makes any declaration or furnishes any information required by this section knowing the same to be false in any particular, commits an offence, and is liable on summary conviction to a fine of one hundred pounds. Conviction for any such offence shall not relieve the offender from payment of any other penalty imposed by this section.

(10) The Governor-General may from time to time, by Order in Council, exempt any type or class of motor-vehicles from the operation of this section.

(11) This section is in substitution for section nineteen of the Finance Act, 1932-33 (No. 2), and that section and the Schedule to that Act, and sections eight and nine of the Finance Act, 1933 (No. 2), are hereby accordingly repealed. All regulations heretofore made under the said section nineteen and all Orders in Council made under the said Schedule shall hereafter continue in force as and be deemed to be regulations and Orders in Council made under this section or the Second Schedule to this Act, as the case may be. The Order in Council dated the fifteenth day of August, nineteen hundred and thirty-four, and published in the *Gazette* of the twenty-third day of that month, purporting to be made under the authority of the Schedule to the Finance Act, 1932-33 (No. 2), is hereby declared to have lawfully exempted agricultural tractors as defined by subsection three of section two of the Motor-spirits Taxation Amendment Act, 1928, from the payment of the tax imposed by the said section nineteen, and to have lawfully specified the rates of taxation mentioned therein in respect of the types of vehicles therein specified. Such exemption shall

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of Statutes,
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continue in force for the purposes of this section in all respects as if it were duly made pursuant to subsection ten hereof, and such rates of taxation shall so continue in force as if they were duly specified pursuant to clause four of the Second Schedule hereto.

SCHEDULES.

Schedules.

FIRST SCHEDULE.

EXEMPTIONS FROM ANNUAL LICENSE FEES UNDER PRINCIPAL ACT.

1. Motor-vehicles (other than motor-cars or motor-cycles) owned by the Crown or a local authority, and used exclusively or principally in connection with the construction or maintenance of roads or streets.

2. Such other motor-vehicles as the Governor-General may from time to time, by Order in Council in that behalf, exempt from the payment of annual license fees.

SECOND SCHEDULE.

TAX PAYABLE BY MOTOR-VEHICLES UNDER SECTION 4 OF THIS ACT.

Type of Vehicle used.	For every Complete 100 Miles of Public Highway over which the Vehicle has been used during the Month covered by the Declaration.		
	£	s.	d.
1. Heavy motor-vehicles as defined under the Heavy Motor-vehicle Regulations, 1932, issued under the Public Works Act, 1928 :—			
Class A under the Regulations	0	5	0
Class B under the Regulations	0	5	3
Class C under the Regulations	0	6	0
Class D under the Regulations	0	6	9
Class E under the Regulations	0	7	3
Class F under the Regulations	0	7	6
Class G under the Regulations	0	8	3
Class H under the Regulations	0	9	0
Class I under the Regulations	0	9	6
Class J under the Regulations	0	9	6
Class K under the Regulations	0	10	3
Class L under the Regulations	0	10	9
Class M under the Regulations	0	11	6
Class N under the Regulations	0	12	0
Class O under the Regulations	0	12	9
Classes P and Q under the Regulations	0	13	6
2. Other motor-vehicles ..	0	4	9

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Plus an additional 10 per cent. of the prescribed rate for every 10 miles or fraction thereof by which the total distance exceeds 100 miles or a multiple of 100 miles.

3. Where in any month any such vehicle is used over a total of less than 100 miles the tax payable shall, for each complete mile over which such vehicle is used, be at the rate of one-hundredth part of the appropriate amount for a complete hundred miles.
4. Notwithstanding anything in the foregoing provisions of this Schedule, the tax payable in the case of any motor-vehicle of a type or types specified by the Governor-General by Order in Council in that behalf shall be at the rate specified in such Order in Council.
5. The amount of tax ascertained as aforesaid shall—
 - (a) Be reduced by 75 per cent. if the motor-vehicle uses electricity as its main motive-power; and
 - (b) Be reduced or increased as the case may require proportionately to every increase or decrease of the Customs duty (exclusive of primage duty or surtax) imposed on motor-spirits at the date of the passing of this Act.

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