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# GEORGII V REGIS.

A.D. 1926.

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## No. 1774.

An Act to amend the Motor Vehicles Tax Act, 1915, and for other purposes.

[Assented to, December 16th, 1926.]

**B**E it Enacted by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

1. (1) This Act may be cited as the "Motor Vehicles Tax Act Amendment Act, 1926." Short titles.

(2) The Motor Vehicles Tax Acts, 1915 to 1925, and this Act may be cited together as the "Motor Vehicles Tax Acts, 1915 to 1926."

(3) The Motor Vehicles Tax Act, 1915, is hereinafter called "the principal Act."

2. This Act is incorporated with the other Acts mentioned in section 1 of this Act, and those Acts and this Act shall be read as one Act. Incorporation.

3. Section 3 of the principal Act is amended by adding at the end thereof the following proviso :— Amendment of principal Act, s. 3—

Provided that no tax under this Act shall be payable in respect of any motor vehicle which is required to be and is licensed under the Vehicles (Licensing) Act, 1925. Exemption from tax of licensed vehicles

4. The following section is hereby inserted in the principal Act:— New section in principal Act

4A (1) Where after the first day of January in any year any person registers a motor vehicle which was not on such first day Taxation for part of year only.

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day of January a registered motor vehicle, tax shall be payable by such person in respect of such motor vehicle in accordance with the provisions of this section.

(2) The amount of such tax shall bear the same proportion to the full annual tax which would be payable under this Act in respect of such motor vehicle as the number of months unexpired in the current year at the time of registration (exclusive of the month in which the registration is effected) bears to twelve.

(3) The tax shall be paid to the Registrar of Motor Vehicles not later than twelve weeks from the date of the registration of the vehicle.

(4) Where any person becomes the owner of a motor vehicle after the first day of January in any year, which motor vehicle was not on such first day of January a registered motor vehicle, and such owner is required by the provisions of the principal Act to register such motor vehicle, but fails to do so, he shall be liable to pay tax under this section as if the vehicle were registered at the time when it should have been.

(5) Where the Registrar is satisfied that tax for part of a year has been paid on a motor vehicle as required by this section, no further tax shall be payable on such motor vehicle during the remainder of that year.

(6) In this section "year" means "calendar year".

Amendment of  
principal Act, s. 7—

5. Section 7 of the principal Act is amended by inserting therein a new subsection as follows:—

Power to distrain  
motor vehicle for  
payment of tax  
in all cases.

(3) For the purposes of this section any motor vehicle in respect of which arrears of tax are due by any person shall be deemed to be the property of such person, notwithstanding that any other person owns, possesses, or has any other interest in such motor vehicle: Provided that if a motor vehicle which some person other than the person liable to pay the tax owns, or possesses, or in which some such other person has an interest, is distrained or sold under this section the person liable to pay the tax shall be liable to make good to such other person the full amount of the damage which he suffers by reason of such distraint or sale.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

TOM BRIDGES, Governor.