

TASMANIA

REVENUE MEASURES BILL 2007

CONTENTS

PART 1 – PRELIMINARY

1. Short title
2. Commencement

PART 2 – DUTIES ACT 2001 AMENDED

3. Principal Act
4. Section 3 amended (Interpretation)
5. Section 197 amended (What is the rate of duty?)

PART 3 – VEHICLE AND TRAFFIC ACT 1999 AMENDED

6. Principal Act
7. Section 70 inserted
 70. Transitional provisions consequent on *Revenue Measures Act 2007*

PART 4 – VEHICLE AND TRAFFIC ACT 1999 FURTHER AMENDED

8. Principal Act
9. Section 34 amended (Imposition of motor tax)
10. Schedule 1 amended (Rates of Motor Tax)

REVENUE MEASURES BILL 2007

(Brought in by the Premier, the Honourable Paul Anthony Lennon)

A BILL FOR

An Act to amend the *Duties Act 2001* and the *Vehicle and Traffic Act 1999*

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

1. Short title

This Act may be cited as the *Revenue Measures Act 2007*.

2. Commencement

- (1) Except as provided in this section, this Act commences on the day on which this Act receives the Royal Assent.
- (2) Parts 2 and 4 commence on 1 October 2007.

PART 2 – DUTIES ACT 2001 AMENDED

3. Principal Act

In this Part, the *Duties Act 2001** is referred to as the Principal Act.

4. Section 3 amended (Interpretation)

Section 3 of the Principal Act is amended by inserting after the definition of “GST” the following definition:

“heavy vehicle” has the same meaning as in the *Vehicle and Traffic Act 1999*, but does not include a camper van within the meaning of that Act;

5. Section 197 amended (What is the rate of duty?)

Section 197 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “subsections (2), (3) and (3A).” and substituting “subsections (2), (3), (3A) and (3B).”;
- (b) by inserting in subsection (2)(b) “passenger” after “if the dutiable value of the”;

*No. 15 of 2001

Revenue Measures Act 2007
Act No. of

Part 2 – Duties Act 2001 Amended

s. 5

-
- (c) by inserting in subsection (2)(b) “dutiable” after “\$100 of the”;
 - (d) by inserting in subsection (2)(b) “passenger” after “of the dutiable value of the”;
 - (e) by inserting in subsection (2)(c) “passenger” after “of the”;
 - (f) by inserting in subsection (2)(c) “dutiable” after “that”;
 - (g) by inserting in subsection (3) “a heavy vehicle the dutiable value of which does not exceed \$2 000 or to” after “to”;
 - (h) by omitting subsection (3A) and substituting the following subsections:
 - (3A) Despite subsection (2), the rate of duty for a new motor vehicle, other than a heavy vehicle, for which a manufacturer’s fleet discount has been provided is \$3.50 per \$100, or part, of the dutiable value of the new motor vehicle.
 - (3B) The rate of duty for a heavy vehicle is \$1.00 per \$100, or part, of the dutiable value of the heavy vehicle.
 - (i) by inserting in subsection (4) “heavy vehicle or” after “than a”;

Revenue Measures Act 2007
Act No. of

s. 5

Part 2 – Duties Act 2001 Amended

- (j) by omitting from subsection (5)(a) “car” and substituting “vehicle”;
- (k) by inserting in subsection (6)(a) “motor” after “purchaser of the”;
- (l) by inserting in subsection (6)(a) “motor” after “manufacturer of the”;
- (m) by inserting in subsection (6)(b) “motor” after “of the”.

Revenue Measures Act 2007
Act No. of

Part 3 – Vehicle and Traffic Act 1999 Amended

s. 6

**PART 3 – VEHICLE AND TRAFFIC ACT 1999
AMENDED**

6. Principal Act

In this Part, the *Vehicle and Traffic Act 1999** is referred to as the Principal Act.

7. Section 70 inserted

After section 69 of the Principal Act, the following section is inserted in Part 8:

**70. Transitional provisions consequent on
*Revenue Measures Act 2007***

(1) In this section –

“**tax due day**” means the day on which the motor tax imposed by section 34 is payable under section 35.

(2) If in respect of a light vehicle the tax due day occurs on or after 1 October 2007 but the motor tax is paid before 1 October 2007, the amount of motor tax payable is the amount that would be payable had the motor tax been paid on the tax due day.

(3) If in respect of a light vehicle the tax due day occurs before 1 October 2007 but the

*No. 70 of 1999

Revenue Measures Act 2007
Act No. of

s. 7

Part 3 – Vehicle and Traffic Act 1999 Amended

motor tax is paid on or after 1 October 2007, the amount of motor tax payable is the amount that would have been payable had the motor tax been paid on the tax due day.

Revenue Measures Act 2007
Act No. of

Part 4 – Vehicle and Traffic Act 1999 Further Amended

s. 8

**PART 4 – VEHICLE AND TRAFFIC ACT 1999
FURTHER AMENDED**

8. Principal Act

In this Part, the *Vehicle and Traffic Act 1999** is referred to as the Principal Act.

9. Section 34 amended (Imposition of motor tax)

Section 34 of the Principal Act is amended as follows:

- (a) by omitting from subsection (3) “For the financial year beginning on 1 July 1999 or a later financial year, the” and substituting “The”;
- (b) by inserting in subsection (4) “a tax due day in” after “factor for”;
- (c) by omitting from subsection (4) “1998.” and substituting “2007.”;
- (d) by inserting the following subsection after subsection (4):

(4A) In subsection (4) –

“tax due day” means the day
on which the tax in
respect of a light vehicle

*No. 70 of 1999

Revenue Measures Act 2007
Act No. of

s. 10

Part 4 – Vehicle and Traffic Act 1999 Further Amended

is payable under
section 35.

10. Schedule 1 amended (Rates of Motor Tax)

Schedule 1 to the Principal Act is amended by
omitting Parts 1 and 2 and substituting:

PART 1 – CLASS A LIGHT VEHICLES

Type of Vehicle	Tax payable \$
1. A motor vehicle propelled by a piston engine with 3 or fewer cylinders	74
2. A motor vehicle propelled by a piston engine with 4 cylinders	86
3. A motor vehicle propelled by a piston engine with 5 or 6 cylinders	108
4. A motor vehicle propelled by a piston engine with 7 or 8 cylinders	148
5. A motor vehicle propelled by a piston engine with more than 8 cylinders	166
6. A motor vehicle propelled by a rotary engine or an electric motor	86

PART 2 – OTHER LIGHT VEHICLES

Type of Vehicle	Tax payable \$
1. A truck with a GVM of 3.0 tonnes or more –	
(a) propelled by a piston engine with 4 or fewer cylinders	166
(b) propelled by a piston engine with 5 or 6 cylinders	193

Revenue Measures Act 2007
Act No. of

Part 4 – Vehicle and Traffic Act 1999 Further Amended

s. 10

(c)	propelled by a piston engine with 7 or 8 cylinders	221
(d)	propelled by a piston engine with more than 8 cylinders	249
(e)	propelled by a rotary engine or an electric motor	166
2.	A bus with 10 adult seats including the driver's seat	110
3.	A bus with more than 10 adult seats including the driver's seat	193
4.	A motor cycle	12
5.	A trailer with a GVM of 4.5 tonnes or less	16
6.	A tractor	83