

**TAXATION (MOTOR SPIRIT VENDORS).**

16° GEO. V., No. XLIX.

No. 49 of 1925.

**AN ACT to impose a Tax upon the Income of Vendors of Motor Spirit.**

[Assented to 31st December, 1925.]

**B**E it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title and commencement.

1. This Act may be cited as the *Taxation (Motor Spirit Vendors) Act*, 1925, and shall come into operation on a day to be fixed by proclamation.

Interpretation.

2. (1.) In this Act, unless the context otherwise requires or some other meaning is clearly intended—

“Motor spirit” means petrol, naphtha, gasoline, benzol, and industrial alcohol, and any other volatile distillate ordinarily used or capable of being used in internal combustion engines for propelling motor vehicles, but does not include any distillate from petroleum the specific gravity of which exceeds .76:

“Vendor” means every person who sells and delivers motor spirit within the State to persons within the State for the first time after the entry of such motor spirit into the State, but does not include any purchaser of such motor spirit who subsequently sells the same.

(2.) The Governor may, by proclamation, vary the definition of “motor spirit” contained in this section, and may include any additional liquid therein, or omit therefrom any liquid for the time being included.

3. (1.) Every vendor shall, within one month from the commencement of this Act or within one month from commencing to carry on business as a vendor, whichever is later, register his name and the prescribed particulars with the Commissioner of Taxation. Duty of vendors to register.

(2.) Registration shall be effected by the Commissioner of Taxation upon application made to him for the purpose without payment of any fee.

(3.) If any vendor, after the expiration of one month from the commencement of this Act or from the date of his commencing to carry on the business of a vendor,

(a) carries on the business of a vendor; or

(b) sells any motor spirit,

without being registered under this Act, he shall be guilty of an offence against this Act, and shall be liable to a penalty not exceeding one hundred pounds; and in the case of an offence against paragraph (a) shall be liable to an additional penalty of fifty pounds for every day on which business is carried on in contravention of this section.

4. (1.) Every vendor shall, during the period of twenty-eight days next succeeding the first day of January, the first day of April, the first day of July, and the first day of October in each year, file with the Commissioner of Taxation a return verified by the statutory declaration of the vendor or of some person in his employ, showing the total number of gallons of motor spirit sold by such vendor within the State (excluding motor spirit sold for delivery in or transportation to any place outside the State) during the period of three months next preceding such first day of January, first day of April, first day of July, or first day of October. Duty of vendor to file quarterly returns.

(2.) Every vendor shall, within fourteen days after the filing of the return required by this section, pay to the Commissioner of Taxation in addition to any other income tax payable by such vendor an income tax calculated at the rate of threepence for every gallon of motor spirit sold as aforesaid.

5. (1.) If any motor spirit which has been included in a return lodged under the next preceding section as having been sold by a vendor has not been paid for by the purchaser thereof, and the vendor has written off the amount owing to Refund of tax paid in respect of motor spirit not paid for.

him for such motor spirit as a bad debt, or credited the purchaser with such amount as an allowance for leakages, such vendor may at the time of filing any subsequent return under the next preceding section, lodge with the Commissioner of Taxation a statement showing the number of gallons of motor spirit the amount owing in respect of which has been written off or credited to the purchaser as aforesaid during the period to which the return relates.

(2.) If the Commissioner of Taxation is satisfied as to the truth of the declaration he may make to the vendor a refund of threepence for every gallon mentioned in the statement.

Penalty on failure  
to lodge returns.

6. (1.) If any vendor fails to lodge any return as or when required by the next preceding section, he shall be guilty of an offence against this Act, and shall be liable to a penalty not exceeding one hundred pounds and an additional penalty not exceeding fifty pounds for every day on which the default continues.

(2.) If any vendor carries on business—

(a) after the time for lodging a return under the next preceding section without having lodged the return required by that section; or

(b) after the time for paying the tax under the next preceding section without having paid such tax,

he shall be guilty of an offence against this Act, and shall be liable to a penalty not exceeding fifty pounds for every day on which he carries on business in contravention of this subsection.

Tax payable by  
persons in respect  
of motor spirit  
obtained outside  
and used inside the  
State.

7. (1.) In this section “consumer” means any person who uses any motor spirit which he has purchased or obtained outside the State for the purpose of propelling any motor vehicle on any street or road within the State.

(2.) Every consumer shall during the period of twenty-eight days next succeeding the first day of January, the first day of April, the first day of July, and the first day of October in each year file with the Commissioner of Taxation a return in the prescribed form verified by a statutory declaration showing the total number of gallons of motor spirit purchased or obtained by such consumer outside the State and used during the period of three months next pre-

ceding such first day of January, first day of April, first day of July, or first day of October by such consumer for the purpose of propelling any motor vehicle on any street or road within the State: Provided that no person shall be required to furnish a return in respect of any period of three months if the total amount of motor spirit purchased or obtained by him outside the State and used during the said period for the purpose of propelling any motor vehicle on any street or road within the State does not exceed ten gallons.

(3.) Every consumer shall, within fourteen days after the filing of the return required by this section, pay to the Commissioner of Taxation a tax calculated at the rate of threepence per gallon on every gallon of motor spirit purchased or obtained and used by the consumer as aforesaid.

(4.) If any consumer fails to comply with any requirement of this section he shall be guilty of an offence against this Act and shall be liable to a penalty not exceeding one hundred pounds.

(5.) In any proceedings for an offence against this section the allegations in the complaint shall be deemed proved unless the defendant satisfies the Court to the contrary.

8. (1.) Any person may, in the month of January or July in any year, file with the Commissioner of Taxation a return in the prescribed form verified by a statutory declaration, showing the number of gallons of motor spirit purchased by such person within the State during the period of six months immediately preceding the commencement of such month of January or July, and used by him during such period for any purpose other than the propelling of motor vehicles on roads or streets within the State.

Repayments when motor spirit not used in motor vehicles.

(2.) The Commissioner of Taxation may, if he is satisfied as to the truth of the declaration, pay to the person filing the return the sum of threepence for every gallon of such motor spirit proved to his satisfaction to have been used as aforesaid.

9. If any person lodges or files any false return or statement under this Act he shall be guilty of a misdemeanour.

Penalty on false returns.

Penalty: Not exceeding one hundred pounds.

Civil proceedings  
for recovery of tax.

10. Any tax payable under this Act may be recovered by the Commissioner of Taxation in any Court of competent jurisdiction. The right of the Commissioner to recover such tax shall not be affected by the fact that the person liable to pay the tax has incurred any other liability under this Act in respect of non-payment thereof.

Liability of  
attorney, agents,  
and manager for  
breaches of Act.

11. If any person being—

- (i) a foreign company; or
- (ii) a person not resident in the State; or
- (iii) a firm or association consisting of persons not resident in the State,

commits an offence against this Act, then—

- (a) the attorney or agent in Western Australia of such person; and
- (b) the manager of the business of such person in Western Australia,

shall be guilty of the same offence against this Act as such person, and shall be punishable accordingly, but not more than one person shall be punished in respect of the same act or default.

Power of Com-  
missioner to enter  
buildings, etc.

12. (1.) The Commissioner of Taxation or any officer authorised by him for the purpose may, for the purposes of this Act, at any time enter into or upon any buildings or premises and inspect and make extracts from or copies of any books, documents, and papers in such buildings or premises, and may inspect and compute the quantity of any motor spirit in or upon such buildings or premises.

(2.) Any person refusing to permit the Commissioner of Taxation to exercise any of his powers under this section, or in any way hindering or obstructing such exercise, shall be guilty of an offence against this Act, and shall be liable to a penalty not exceeding one hundred pounds.

Appropriation of  
tax.

13. All money received by the Commissioner of Taxation in payment of tax due under this Act shall, after deducting such percentage thereof as the Treasurer may approve to defray the cost of collection, be paid by the Commissioner of Taxation to the credit of an account at the Treasury to be called the Main Roads Trust Account, and shall be expended as provided in the Main Roads Act, 1925, in such manner as

the Governor on the recommendation of the Main Roads Board may determine in the maintenance and repair of such main roads as he may think fit.

14. The Governor may make all such regulations not in- Regulations.  
consistent with this Act as are necessary for carrying this Act into operation, and may by any regulation impose a penalty not exceeding fifty pounds for breach of the same or any other regulation.

15. (1.) If under any law of Commonwealth a tax is im- Exemption.  
posed on motor spirit and appropriated to the purpose of main roads, the tax as prescribed by this Act shall be reduced by so much thereof as is the tax imposed under any law of the Commonwealth as aforesaid.

(2.) Notwithstanding anything in this Act contained, if an application is made to the Commissioner of Taxation by or on behalf of a consumer of motor spirit residing in that part of the State North of the twenty-sixth parallel of South latitude for a rebate of tax levied on motor spirit used by him in that part of the State, and the application is supported by a statutory declaration as to the facts, and the Commissioner of Taxation is satisfied as to the truth of the declaration, he shall allow **such rebate.**