

## FINANCE TAXATION MANAGEMENT ACT.

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Act No. 60, 1915.

An Act to provide for the collection of taxes under George V,  
the Finance (Taxation) Act, 1915; to amend No. 60.  
the Motor Tax Management Act, 1914; and  
for purposes consequent thereon or incidental  
thereto. [Assented to, 22nd December, 1915.]

BE it enacted by the King's Most Excellent Majesty,  
by and with the advice and consent of the Legislative  
Council and Legislative Assembly of New South  
Wales in Parliament assembled, and by the authority of  
the same, as follows:—

**1.** (1) This Act may be cited as the "Finance Short title.  
Taxation Management Act, 1915." (2)

**George V, No. 60.** (2) In this Act, words and expressions used therein shall have the meanings defined in the Finance (Taxation) Act, 1915.

(3) This Act shall be read with the Gaming and Betting Act, 1912, in respect of bookmakers, race meetings, and racecourses.

*Motor taxes.*

**2.** Notwithstanding the provisions of the Motor Tax Management Act, 1914, the tax on motor vehicles, the registration or renewal of registration of which was effected on or after the first day of July, one thousand nine hundred and fifteen, and before the commencement of the Finance (Taxation) Act, 1915, shall be paid within fourteen days after such commencement.

**3.** The amount of any tax imposed on a motor vehicle by the Finance (Taxation) Act, 1914, or the Finance (Taxation) Act, 1915, may be recovered before a stipendiary or police magistrate, or any two justices in petty sessions, from the person liable to pay the same, whether such liability accrued before or after the commencement of this Act.

*Betting taxes.*

**4.** For the purpose of the collection of taxes under the Finance (Taxation) Act, 1915, every racing club and racing association shall at the times and in the manner prescribed by regulations under this Act forward to the Colonial Treasurer a return made by the prescribed person, setting out, inter alia, the names and addresses of the bookmakers licensed or registered by it, or to whom a permit has been given to carry on his business as a bookmaker, and the amount received by it in respect of each such license, registration, and permit.

**5.** Any bookmaker who makes a bet shall forthwith issue to the person with whom he bets a betting ticket duly stamped, and if he fails to do so he shall be liable for each offence to a penalty not less than two pounds nor more than ten pounds.

**6.**

**6.** Stamp duty imposed by the Finance (Taxation) <sup>George V,</sup> Act, 1915, in respect of betting tickets shall be denoted No. 60. by a stamp upon the material on which any betting <sup>Stamp duty</sup> ticket is written. The provisions of the Stamp Duties <sup>on betting</sup> tickets. Act, 1898, and the Acts amending it shall apply in respect of such stamp duty.

*Collection of taxes.*

**7.** Any taxes under Part III of the Finance (Taxa- <sup>The payment</sup> tion) Act, 1915 (except stamp duty) shall be paid into <sup>of taxes.</sup> the Treasury by the racing clubs, racing associations, or persons liable for the same on or before dates to be fixed by regulation made under this Act; and the amount thereof shall be carried to the Consolidated Revenue. If such taxes be not paid on or before the due date, an additional tax amounting to ten per centum of the tax unpaid shall be payable by way of penalty.

**8.** Any taxes imposed by Part III of the Finance <sup>Taxes a</sup> (Taxation) Act, 1915, may be recovered as a Crown <sup>Crown debt.</sup> debt in any court of competent jurisdiction.

*Regulations.*

**9.** The Governor may make regulations to carry <sup>Regulations.</sup> out the provisions of this Act.