

# FINANCE TAXATION MANAGE- MENT 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.]

**B**E it enacted by the King's Most Excellent Majesty,  
by and with the advice and consent of the Legis-  
lative 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  
Definitions. 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.*

Time for pay-  
ment of tax. **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 com-  
mencement of the Finance (Taxation) Act, 1915, shall  
be paid within fourteen days after such commencement.

Recovery of  
tax. **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 com-  
mencement of this Act.

### *Betting taxes.*

Returns by  
racing clubs  
and asso-  
ciations. **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.

Betting  
tickets to be  
issued. **5.** Any bookmaker who makes a bet shall forth-  
with 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) Act, 1915, in respect of betting tickets shall be denoted by a stamp upon the material on which any betting ticket is written. The provisions of the Stamp Duties Act, 1898, and the Acts amending it shall apply in respect of such stamp duty.

George V,  
No. 60.  
Stamp duty  
on betting  
tickets.

*Collection of taxes.*

**7.** Any taxes under Part III of the Finance (Taxation) Act, 1915 (except stamp duty) shall be paid into 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.

The payment  
of taxes.

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

Taxes a  
Crown debt.

*Regulations.*

**9.** The Governor may make regulations to carry out the provisions of this Act.

Regulations.