

FINANCE TAXATION MANAGEMENT (AMENDING) ACT.

Act No. 17, 1917.

George V. An Act to amend the Finance Taxation Management Act, 1915. [Assented to, 7th November, 1917.]
No. 17.

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:—

Short title.

1. This Act may be cited as the "Finance Taxation Management (Amending) Act, 1917."

Amendments
of the
Finance
Taxation
Management
Act, 1915.

2. The Finance Taxation Management Act, 1915, is amended as follows:—

- (a) In section four after "1915" insert "the Finance Taxation (Amendment) Act, 1917, or the Bookmakers (Taxation) Act, 1917."
- (b) In section six after "1915" insert "or the Finance Taxation (Amendment) Act, 1917".
- (c) In section seven after "1915" insert "or under section three of the Finance Taxation (Amendment) Act, 1917, or under the Bookmakers (Taxation) Act, 1917".
- (d) At the end of section seven add the following:—
"Provided that the Colonial Treasurer may, in any case in which it may appear to him that serious hardship would otherwise be caused to any taxpayer, forego the whole or any part of such additional tax, or give time for the payment thereof."

3.

3. The following new sections are inserted next after **George V,**
section eight of the said Act :— **No. 17.**

SA. (1) If any bookmaker, on or after the first New sections.
day of January, one thousand nine hundred and Penalty for
eighteen, carries on his business on any racecourse non-payment
or on any part thereof without having previously of tax.
paid the tax imposed by the Bookmakers (Taxation)
Act, 1917, on bookmakers so carrying on their
business, he shall be liable to a penalty not exceed-
ing fifty pounds.

(2) If any bookmaker carrying on his busi- Penalty for
ness on any racecourse or part thereof on or after not producing
the said day does not, on demand by an official of receipt.
the racing club conducting a race-meeting on such
racecourse, or by any member of the police force,
produce the Treasury receipt for the tax payable
under the said Act in respect of his so carrying on
his business, he shall be liable to a penalty not
exceeding fifty pounds.

SB. If any racing club on or after the said day Penalty.
knowingly permits any person to carry on the Club allowing
business of a bookmaker on any racecourse or any bookmaker
part thereof without having paid the tax imposed to carry on
by the Bookmakers (Taxation) Act, 1917, on business
bookmakers so carrying on their business, the without
club shall be liable to a penalty not exceeding one having paid
hundred pounds. tax.