

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.]

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,**
No. 17.
section eight of the said Act :—

8A. (1) If any bookmaker, on or after the first day of January, one thousand nine hundred and eighteen, carries on his business on any racecourse or on any part thereof without having previously 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 exceeding fifty pounds.

(2) If any bookmaker carrying on his business on any racecourse or part thereof on or after the said day does not, on demand by an official of 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.

8B. If any racing club on or after the said day knowingly permits any person to carry on the business of a bookmaker on any racecourse or any part thereof without having paid the tax imposed by the Bookmakers (Taxation) Act, 1917, on bookmakers so carrying on their business, the club shall be liable to a penalty not exceeding one hundred pounds.