

RACECOURSES ADMISSION TAX ACT.

Act No. 2, 1920.

George V, An Act to impose a tax upon payments for admission into certain racecourses ; and for purposes connected therewith. [Assented to, 30th September, 1920.]

- 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 "Racecourses Admission Tax Act, 1920."
- Commence-
ment.** **2.** This Act shall come into operation on the first day of October, one thousand nine hundred and twenty.
- Interpreta-
tion.** **3.** In this Act, unless the context otherwise indicates or requires,—
- "Admission " means admission to a racecourse as a spectator.
- "Racecourse " means land used for race meetings, and to which admission is granted by payment of money, by ticket, or otherwise.
- "Race meeting " means meeting for horse-racing or pony-racing or trotting clubs.
- "Racing club " means club, association, or body of persons, whether incorporated or not, formed for promoting or controlling horse-racing, pony-racing, or trotting contests, or for holding race meetings.
- Application
of Act limited
to certain
racecourses.** **4.** This Act shall apply to all racecourses situated—
- (a) within a radius of forty miles of the General Post Office, Sydney ; and
- (b) within a radius of forty miles of the principal post office, Newcastle.
- Imposition of
admission
tax.** **5.** There shall be levied and paid on all payments for admission to a racecourse an admission tax at the rates and amounts declared in this Act. **6.**

6. Every person admitted into a racecourse shall pay on the sum paid by him for admission the following tax or taxes :—

**George V.
No. 2.**

Rate of tax
on sums paid
for admission.

- (1) Where a separate charge is made by a racing club for admission through an outside gate or into the flat such person shall pay—
 - (a) on the sum paid for admission through the outside gate or into the flat a tax of two pence ;
 - (b) on the sum paid for admission into the leger reserve a tax of tenpence ; and
 - (c) on the sum paid for admission into the saddling paddock—
 - (i) where such person is a male, a tax of three shillings ; and
 - (ii) where such person is a female, a tax of one shilling and sevenpence.
- (2) Where no separate charge is made for admission through an outside gate or into the flat such person shall pay—
 - (a) on the sum paid for admission into the leger reserve a tax of one shilling ; and
 - (b) on the sum paid for admission into the saddling paddock—
 - (i) where such person is a male, the sum of three shillings and twopence ; and
 - (ii) where such person is a female, the sum of one shilling and ninepence.

7. (1) Where the payment made by any person for admission into a racecourse is made by means of a lump sum paid to a racing club as a subscription or contribution, or for a season ticket, or for the right of admission to a series of meetings, or to meetings during a certain period of time, such person shall pay on the amount of such lump sum a tax equal to forty per centum of such amount.

Rate of tax on
sums paid as
subscriptions,
&c.

(2) Such lump sum shall include any lump sum paid or liable to be paid before the date of the coming into operation of this Act in respect of any period, season, or series of meetings which has not expired or been held prior to such date.