

FINANCE (NEWSPAPERS TAXATION) ACT.

Act No. 24, 1926.

George V, An Act to impose taxation upon certain newspapers published in New South Wales ; and for purposes connected therewith. [Assented to, 30th December, 1926.]

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 and commencement.

1. (1) This Act may be cited as the "Finance (Newspapers Taxation) Act, 1926."

(2) This Act shall commence on the first day of January in the year one thousand nine hundred and twenty-seven.

Interpretation.

2. In this Act, unless the context or subject-matter otherwise requires,—

"Issued" means issued by the publisher of the newspaper for sale and actually sold.

"Newspaper" means any publication known and recognised as a newspaper in the generally accepted sense of the word, and published within the State of New South Wales for sale which—

(a) consists in substantial part of news and articles relating to current topics, or of religious, technical, or practical information ; and

(b) is published in numbers at intervals of not more than one month.

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A publication printed on paper and issued as a supplement to a newspaper shall be deemed to be part of the newspaper if—

- (a) it consists in substantial part of reading matter other than advertisements, or of engravings, prints, lithographs, or coloured supplements; and
- (b) it is issued with each copy of the newspaper; and
- (c) it has the title of the newspaper with which it is issued printed on the top of each page of letterpress.

The term newspaper includes any publication which is registered under the Newspaper Act, 1898, or which is published within the said State for sale and is registered under the Post and Telegraph Act, 1902, for transmission through the post as a newspaper.

3. (1) Subject to this section there shall be charged, ^{Tax.} levied, collected, and paid to the use of His Majesty a tax of one halfpenny upon each copy of a newspaper issued.

(2) No tax shall be so payable where the number of copies issued at the same publication does not exceed fifteen thousand or where the newspaper is published by or on behalf of the State or of a department of the Government thereof, or where the newspaper is published by or on behalf of any religious association or society and the profits therefrom are devoted to and for the purposes of such association or society, or where the published price of the paper was three pence per copy or over at twenty-second December, one thousand nine hundred and twenty-six.

4. Nothing in this Act shall apply to the issue or sale of any newspaper which is issued or sold for transmission to any place outside New South Wales.

Sale or
issue for
transmission
outside New
South Wales.