

## RACING TAXATION (BETTING TAX) ACT.

Act No. 23, 1939.

**George VI.** An Act to impose certain taxes in respect of bookmakers; and for purposes connected therewith. [Assented to, 1st November, 1939.]

**B**E 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,  
construction  
and com-  
mencement.

**1.** (1) This Act may be cited as the "Racing Taxation (Betting Tax) Act, 1939."

(2) This Act shall be read and construed with Part IVa of the Bookmakers (Taxation) Act, 1917-1939.

(3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Imposition  
of tax.

**2.** There shall be charged, levied, collected, and paid, subject to the provisions of Part IVa of the Bookmakers (Taxation) Act, 1917-1939, and the regulations made thereunder, for the use of His Majesty and for credit of the Consolidated Revenue Fund, in lieu of the tax imposed by Part II of the Racing Taxation Act, 1937, a tax at the rate of one-half of one per centum of the total amount of the

the bets made by backers with any bookmaker whether No. 23, 1939.  
before or after the commencement of this Act, upon any  
event or contingency of or relating to a horse-race or to  
greyhound-racing as defined in the Gaming and Betting  
Act, 1912-1938, determined after the commencement of  
this Act.

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