

RACING TAXATION (BETTING TAX) ACT.

Act No. 23, 1939.

George VI.
No. 23, 1939.

An Act to impose certain taxes in respect of book-makers; and for purposes connected therewith. [Assented to, 1st November, 1939.]

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,
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 IV_A 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 IV_A 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

Greater Newcastle (Amendment) Act.

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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.
