

**FINANCE (GREYHOUND-RACING TAXATION)
MANAGEMENT (AMENDMENT) ACT.**

New South Wales



ANNO VICESIMO QUARTO

ELIZABETHÆ II REGINÆ

Act No. 78, 1975.

An Act to amend the Finance (Greyhound-racing Taxation) Management Act, 1931, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs, and for certain other purposes.
[Assented to, 10th December, 1975.]

BE

No. 78, 1975

BE it enacted by the Queen'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 (Greyhound-racing Taxation) Management (Amendment) Act, 1975".

Amendment of Act No. 57, 1931.

2. The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

Sec. 6A.
(Supplementary tax.)

(a) by inserting after section 6A (2) the following subsections :—

(3) A prescribed person referred to in subsection (1) (a) shall, in the prescribed manner, certify as correct details of all moneys received by the racing club set out in any return made by him in pursuance of subsection (1) (a).

(4) Any person who knowingly omits to include in a return made by him in pursuance of subsection (1) (a) details of all moneys received by the racing club required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

Secs. 17,
17A, 17B,
17C.

(b) by omitting section 17 and by inserting instead the following sections :—

Authorised officers—
powers of entry, etc.

17. Any officer of the Public Service authorised by the Minister in that behalf—

(a) shall, at all reasonable times, have full and free access to any land, building, record or any other matter or thing the examination, inspection or audit, as the case may require, of which is, in the opinion of that officer, necessary for the purpose of determining

whether

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whether or not a tax or supplementary tax No. 78, 1975 imposed by section 4 of the Finance (Greyhound-racing Taxation) Act, 1931, has been paid; and

- (b) may, at all reasonable times, examine, inspect or audit, as the case may require, that land, building, record, matter or thing.

17A. (1) A racing club and any person having ^{Keeping of} records. the control or possession of a record of a racing club that relates to the receipt of moneys by that racing club shall keep, or arrange for the keeping of, that record in the manner and for the time prescribed in relation to that record or, where a manner is not so prescribed, in such a manner that it can be examined, inspected or audited by an officer authorised under section 17.

(2) A reference in subsection (1) to a record shall be deemed to include a reference to any document, matter or thing prescribed for the purposes of subsection (1).

17B. Any record referred to in section 17A shall, ^{Production of records.} at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 17, be produced by that person to that officer for examination, inspection or audit.

17C. Any person who obstructs or hinders any ^{Obstructing officers.} officer authorised under section 17 and acting in the administration or execution of this Act or the regulations or refuses to produce any record demanded to be produced under section 17B shall be liable to a penalty not exceeding \$100.