

**FINANCE TAXATION MANAGEMENT (AMENDMENT) ACT.**

**New South Wales**



**ANNO VICESIMO QUARTO**

**ELIZABETHÆ II REGINÆ**

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**Act No. 79, 1975.**

**An Act to amend the Finance Taxation Management Act, 1915, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs and racing associations, and for certain other purposes.**  
[Assented to, 10th December, 1975.]

**BE**

*Finance Taxation Management (Amendment).*

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:—

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1. This Act may be cited as the "Finance Taxation Short title. Management (Amendment) Act, 1975".

2. The Finance Taxation Management Act, 1915, is amended—

Amendment of Act No. 60, 1915.

(a) by inserting after section 4A (2) the following subsections :—

Sec. 4A.  
(Supplementary tax.)

(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 or racing association, as the case may be, 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 or racing association, as the case may be, required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

(b) by inserting after section 4A the following sections :—

Secs. 4B, 4C,  
4D, 4E.

4B. Any officer of the Public Service authorised by the Minister in that behalf—

Authorised officers—  
powers of entry, etc.

(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 imposed by section 6 of the Finance (Taxation) Act, 1915, 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.

**Keeping of records.**

4c. (1) A racing club or racing association and any person having the control or possession of a record of a racing club or racing association that relates to the receipt of moneys by that racing club or racing association 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 4B.

(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).

**Production of records.**

4D. Any record referred to in section 4C shall, at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 4B, be produced by that person to that officer for examination, inspection or audit.

**Obstructing officers.**

4E. Any person who obstructs or hinders any officer authorised under section 4B 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 4D shall be liable to a penalty not exceeding \$100.