



New South Wales

## Racing Taxation (Betting Tax) Order 2000

under the

Racing Taxation (Betting Tax) Act 1952

GORDON SAMUELS, Governor

I, the Honourable Gordon Samuels AC, CVO, Governor of the State of New South Wales, with the advice of the Executive Council, and on the recommendation of the Treasurer, and in pursuance of section 3 (1) of the *Racing Taxation (Betting Tax) Act 1952*, make the following Order.

Signed at Sydney, this 26th day of July 2000.

By His Excellency's Command,

J. RICHARD FACE, M.P.,

Minister for Gaming and Racing

### Explanatory note

The object of this Order is to declare a tax rate of 0.5% in relation to bets on certain sports betting events where the form of the bets involves 4 or less outcomes.

This Order is made under section 3 (1) of the *Racing Taxation (Betting Tax) Act 1952*.

**2000 No 403**

Clause 1            Racing Taxation (Betting Tax) Order 2000

---

**Racing Taxation (Betting Tax) Order 2000**

**1    Name of Order**

This Order is the *Racing Taxation (Betting Tax) Order 2000*.

**2    Commencement**

This Order commences on 1 August 2000.

**3    Definition**

In this Order:

*the Act* means the *Racing Taxation (Betting Tax) Act 1952*.

**4    Rate of sports betting tax**

For the purposes of section 3 (1) of the Act, a rate of tax of 0.5% is declared in relation to any specified sports bet where the form of the bet involves 4 or less outcomes.

**5    Notes**

The explanatory note does not form part of this Order.

BY AUTHORITY