

RACECOURSES ADMISSION TAX (AMENDMENT) ACT.

Act No. 28, 1930.

An Act to afford relief to certain racing clubs in the Newcastle district, and trotting clubs in the Metropolitan district; to remit certain taxation due in respect of the Menangle Park Racecourse, and to place in certain respects and for certain purposes of certain Acts that racecourse in the position of a racecourse situate beyond forty miles from the General Post Office, Sydney; to amend the Racecourses Admission Tax Act, 1920, and certain other Acts; and for purposes connected therewith. [Assented to, 23rd June, 1930.]

George V.
No. 28, 1930.

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:—

1. This Act may be cited as the "Racecourses Admission Tax (Amendment) Act, 1930." Short title.

2. The Racecourses Admission Tax Act, 1920, as amended by subsequent Acts, is amended— Amendment of Act No. 2, 1920.

(a) (i) by omitting paragraph (b) of section four, also the word "and" preceding that paragraph; Sec. 4. (Application of Act.)

(ii) by inserting in the same section immediately before the proviso the following paragraphs:—

"This Act shall also apply to the racecourse of the Newcastle Jockey Club Limited, at Newcastle.

This

No. 28, 1930.

This Act shall not apply to the racecourse used by the Menangle Park Racing Company Limited, at the commencement of the Racecourses Admission Tax (Amendment) Act, 1930."

Sec. 6.
(Rate of tax on sums paid for admission.)

(b) by inserting at the end of section six the following new subsection:—

(2) In the case of the racecourse of the Victoria Park Racing and Recreation Grounds Company Limited, when such racecourse is used by the Australian Trotting Club, and in the case of the racecourse of the New South Wales Trotting Club Limited, and of the racecourse of the Newcastle Jockey Club Limited, the taxes set out shall be abated—

(a) in the case of the tax on the sum paid for admission into the leger reserve— by the sum of sixpence; and

(b) in the case of the tax on the sum paid for admission into the saddling paddock— where the person admitted is a male, by the sum of one shilling, and where the person admitted is a female, the sum of ninepence.

Amendment of Act No. 57, 1915.

Sec. 6.
(Tax on racing clubs and associations.)

3. The Finance (Taxation) Act, 1915, as amended by subsequent Acts, is amended as follows:—

(a) by omitting from section six the words "or within twenty miles from the post office, Newcastle";

(b) by omitting from the same section the words "and beyond twenty miles from the post office, Newcastle";

(c) by inserting at the end of the same section the following new subsection:—

(2) The racecourse used by the Menangle Park Racing Company Limited at the commencement of the Racecourses Admission Tax (Amendment) Act, 1930, shall for the purposes of this Act be deemed to be situate beyond forty miles from the General Post Office, Sydney.

4.

4. The Bookmakers (Taxation) Act, 1917, is amended—

No. 28, 1930.
Amendment of
Act No. 15, 1917.

(a) by inserting at the end of section four the following new subsection:—

Sec. 4.

(2) This section shall not extend to a bookmaker so registered in respect of any license issued by the racing club managing the Menangle Park Racecourse.

(b) by inserting at the end of section five the following new subsection:—

Sec. 5.

(2) This section shall not extend to a bookmaker so registered in respect of any license issued by the racing club managing the Menangle Park Racecourse.

(c) by inserting at the end of section nine the following new subsection:—

Sec. 9.

(2) This section shall extend to a bookmaker who carries on his business at any race meeting held on the Menangle Park Racecourse.

5. The Finance Taxation Management Act, 1915, as amended by subsequent Acts, is amended—

Amendment
of Act No. 60,
1915.

(a) by inserting at the end of section 8A the following new subsections:—

Sec. 8A.

(3) A bookmaker who, on or after the first day of January, one thousand nine hundred and thirty-one, carries on his business as such on any racecourse or part thereof shall, unless he has previously affixed his signature to the said receipt in the presence of a person authorised by the regulations to act as witness to such signature, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

(4) If any bookmaker carrying on his business on any racecourse, or part thereof, refuses, on demand by an official of the racing club conducting a race meeting on such racecourse, or by any member of the police force, to write his signature for purposes of comparison with the signature on any such Treasury receipt, he shall be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

(b)

Racecourses Admission Tax (Amendment) Act.

No. 28, 1930.

New s. 8c.

Penalty for carrying on business without license, &c.

- (b) by inserting next after section 8B the following new section:—

8c. Any bookmaker who carries on his business as such at a race-meeting on any racecourse or part thereof shall, unless he is the holder of a license, certificate of registration, or permit authorising him so to do, and issued by the racing club or racing association conducting such race-meeting, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

The fee payable for such license, certificate of registration, or permit, shall be as prescribed by the rules of the racing club or racing association, or where there are no such rules, shall be as fixed by resolution of the committee of such club or association.

Remission of certain taxation in respect of Menangle Park Racecourse.

6. The following debts to the Crown are hereby remitted:—

- (a) Any moneys due at the commencement of this Act by the Menangle Park Racing Company Limited in respect of taxes under the Racecourses Admission Tax Act, 1920; and
- (b) so much of any tax imposed on such company by section six of the Finance (Taxation) Act, 1915, unpaid at the commencement of this Act as represents the difference between the amount of the tax under that section prior to the said commencement and the amount of the tax under that section as amended by this Act.

MOSCHETTO