

RACING TAXATION ACT.

Act No. 31, 1937.

An Act to impose certain taxes in respect of book-makers, racecourses and race-meetings; and for purposes connected therewith. [Assented to, 23rd December, 1937.]

George VI,
No. 31, 1937.

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:—

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Racing Taxation Act, 1937."

Short title
and Division
into Parts.

(2)

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(2) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—BOOKMAKERS (BETTING) TAX.

PART III.—BOOKMAKERS (REGISTRATION) TAX.

PART IV.—RACECOURSES (ENTERTAINMENT) TAX.

PART V.—GROSS INCOME TAX—GREYHOUND RACING.

PART II.

BOOKMAKERS (BETTING) TAX.

Construction
and com-
mencement.

2. (1) This Part of this Act shall be read and construed with Part IV of the Bookmakers (Taxation) Act, 1917-1937.

(2) This Part of this Act shall commence upon the first day of January, one thousand nine hundred and thirty-eight.

Imposition
of tax.

3. There shall be charged, levied, collected, and paid, subject to the provisions of Part IV of the Bookmakers (Taxation) Act, 1917-1937, 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 the Finance (Bookmakers' Taxation) Act, 1932, a tax at the rate of one-quarter of one per centum of the total amount of the bets made by backers with any bookmaker whether before or after the commencement of this Part 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, 1912-1937, determined after the commencement of this Part.

PART

PART III.

BOOKMAKERS (REGISTRATION) TAX.

4. (1) This Part of this Act shall be read and construed with Part V of the Bookmakers (Taxation) Act, 1917-1937. Construction and commencement.

(2) This Part of this Act shall commence upon the first day of January, one thousand nine hundred and thirty-eight.

5. (1) In lieu of the taxes imposed by Part II of the Bookmakers (Taxation) Act, 1917-1932, there shall be charged, levied, collected and paid for the use of His Majesty and for credit of the Consolidated Revenue Fund subject to the provisions of Part V of the Bookmakers (Taxation) Act, 1917-1937, and the regulations made thereunder, and subject to the reductions in that Part contained, tax in accordance with the provisions of this section. Bookmakers (Registration) Tax.

(2) Every bookmaker who, at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year, carries on his business as a bookmaker at any race-meeting on the Randwick Racecourse shall, for each such year in which he carries on such business, pay a tax of the amount following:—

- (a) if he carries on such business in the saddling paddock the amount of the tax shall be seventy pounds;
- (b) if he carries on such business in the leger reserve the amount of the tax shall be twenty-eight pounds;
- (c) if he carries on such business in the flat the amount of the tax shall be seven pounds.

(3) Every bookmaker who, at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year, carries on his business as a bookmaker at any meeting for horse racing on any racecourse (other than the Randwick Racecourse) situated within forty miles of the General Post Office, Sydney, shall, for each such

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such year in which he carries on such business, pay a tax of the amount following:—

- (a) if he carries on such business in the saddling paddock the amount of the tax shall be twenty-eight pounds;
- (b) if he carries on such business at any part of such racecourse other than the saddling paddock the amount of the tax shall be fourteen pounds.

(4) Every bookmaker who, at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year, carries on his business as a bookmaker at any meeting for pony racing on any racecourse (other than the Randwick Racecourse) situated within forty miles of the General Post Office, Sydney, shall, for each such year in which he carries on such business, pay a tax of the amount following:—

- (a) if he carries on such business in the saddling paddock the amount of the tax shall be twenty-eight pounds;
- (b) if he carries on such business at any part of such racecourse other than the saddling paddock the amount of the tax shall be fourteen pounds.

(5) Every bookmaker who, at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year, carries on his business as a bookmaker at any meeting for trotting contests on any racecourse situated within forty miles of the General Post Office, Sydney, shall, for each such year in which he carries on such business, pay a tax of the amount following:—

- (a) if he carries on such business in the saddling paddock the amount of the tax shall be twenty pounds;
- (b) if he carries on such business at any part of such racecourse other than the saddling paddock the amount of the tax shall be ten pounds.

(6) Every bookmaker who, at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year, carries on his business as a bookmaker

at

at any race-meeting on any racecourse situated beyond forty miles from the General Post Office, Sydney, shall, for each such year in which he carries on such business, pay a tax of the amount following—

- (a) if he carries on such business in the saddling paddock the amount of the tax shall be twenty pounds;
- (b) if he carries on such business at any part of such racecourse other than the saddling paddock the amount of the tax shall be ten pounds.

PART IV.

RACECOURSES (ENTERTAINMENT) TAX.

6. (1) This Part of this Act shall be read and construed with Part V of the Entertainments Tax (Management) Act, 1929-1937. Construction and commencement.

(2) This Part of this Act shall commence on the first day of January, one thousand nine hundred and thirty-eight.

7. (1) There shall be charged, levied, and paid subject to the provisions of Part V of the Entertainments Tax (Management) Act, 1929-1937, and the regulations made thereunder and subject to the exemptions in that Part contained, for the use of His Majesty and for credit of the Consolidated Revenue Fund, an entertainments tax in the cases and at the rates prescribed in this section. Entertainments tax.

(2) In the case of an entertainment which is a race-meeting held on a racecourse situated within forty miles of the General Post Office, Sydney, or on the racecourse of the Newcastle Jockey Club Limited, Newcastle, the entertainments tax under this section shall be so charged, levied and paid on all payments for admission to such race-meeting.

(3) In the case of an entertainment which is a race-meeting held on a racecourse (other than the racecourse of the Newcastle Jockey Club Limited, Newcastle), situated beyond forty miles from the General Post Office, Sydney, the payment for admission to which, calculated

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as including the tax imposed by the Entertainments Tax Act, 1929, exceeds ten shillings, the entertainments tax under this section shall be so charged, levied, and paid, on all payments for admission to such race-meeting.

(4) The entertainments tax for the purposes of this section shall be at the following rates:—

Payment for admission (excluding the amount of tax).	Rates of tax.
Not exceeding one shilling ...	Nil.
Exceeding one shilling ...	Two pence for every shilling or part of a shilling by which the payment exceeds one shilling.

PART V.**GROSS INCOME TAX—GREYHOUND RACING.**

Construc-
tion and
commence-
ment.

8. (1) This Part of this Act shall be read and construed with Part VII of the Finance (Greyhound-racing Taxation) Management Act, 1931-1937.

(2) This Part of this Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

Tax.

9. (1) There shall be charged, levied, collected and paid subject to the provisions of Part VII of the Finance (Greyhound-racing Taxation) Management Act, 1931-1937, and the regulations made thereunder, for the use of His Majesty and for credit of the Consolidated Revenue Fund, tax as in this section provided.

(2) Every racing club which conducts a race-meeting on a racecourse situated within forty miles of the General Post Office, Sydney, shall be liable to pay and shall pay to His Majesty a tax of an amount equivalent to fifteen per centum of the total gross income of the club from all sources arising out of the conduct of such race-meeting.

COUNTRY