

# BOOKMAKERS (TAXATION) AMENDMENT ACT.

Act No. 22, 1939.

George VI.  
No. 22, 1939.

An Act to amend the Bookmakers (Taxation) Act, 1917-1937, in certain respects; and for purposes connected therewith. [Assented to, 1st November, 1939.]

**B**E 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:—

Short title  
and cita-  
tion.

**1.** (1) This Act may be cited as the "Bookmakers (Taxation) Amendment Act, 1939."

(2)

(2) The Bookmakers (Taxation) Act, 1917-1937, as amended by this Act, may be cited as the Bookmakers (Taxation) Act, 1917-1939.

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2. The Bookmakers (Taxation) Act, 1917-1937, is amended by inserting next after Part IV the following new Part:—

Amendment of Act No. 15, 1917.  
New Part IV A.

**PART IV A.**

**COLLECTION OF TAX IMPOSED BY THE RACING TAXATION (BETTING TAX) ACT, 1939.**

19A. This Part shall commence upon the date of commencement of the Racing Taxation (Bet-ting Tax) Act, 1939.

Commence-ment.

19B. (1) Subject to subsection two of this section—

Application of Part III.

- (a) the provisions of Part III of this Act; and
- (b) the provisions of the regulations made thereunder for the time being in force or as altered or added to from time to time for the purposes of this Part pursuant to the provisions of section sixteen of this Act,

shall apply to and in respect of the levying, collection and payment of the tax imposed by the Racing Taxation (Bet-ting Tax) Act, 1939.

(2) For the purposes of such application, Part III of this Act shall be deemed to be amended as follows:—

- (a) by omitting section ten; Sec. 10.
- (b) by omitting from subsection one of section twelve the words “the Finance (Book-makers’ Taxation) Act, 1932” and by inserting in lieu thereof the words “the Racing Taxation (Bet-ting Tax) Act, 1939”; Sec. 12.
- (c) (i) by omitting from subsection two of section thirteen the words “the Book-makers (Taxation) Amendment Act, 1932” and by inserting in lieu thereof the words “the Racing Taxation (Bet-ting Tax) Act, 1939”; Sec. 13.

(ii)

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(ii) by omitting from paragraph (a) of the same subsection the word "statutory";

(iii) by omitting from the same subsection all words following the words "as are prescribed";

Sec. 15.

(d) by omitting from paragraph (b) of section fifteen the word "statutory."

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