

BOOKMAKERS (TAXATION) AMENDMENT ACT.

Act No. 18, 1952.

An Act to amend the Bookmakers (Taxation) Act, 1917-1951, in certain respects; and for purposes connected therewith. [Assented to, 12th September, 1952.]

Elizabeth II,
No. 18, 1952.

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:—

1. (1) This Act may be cited as the "Bookmakers (Taxation) Amendment Act, 1952."

Short title
and cita-
tion.

(2) The Bookmakers (Taxation) Act, 1917, as amended by subsequent Acts and by this Act, may be cited as the Bookmakers (Taxation) Act, 1917-1952.

2. The Bookmakers (Taxation) Act, 1917-1951, is amended by inserting next after Part IV^A the following new Part:—

Amendment of
Act No. 15,
1917.
New Part
IV^B.

PART IV^B.

COLLECTION OF TAX IMPOSED BY THE RACING TAXATION (BETTING TAX) ACT, 1952.

19c. This Part shall commence upon the date of commencement of the Racing Taxation (Betting Tax) Act, 1952.

Commence-
ment.

19d. (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

Racing Taxation (Betting Tax) Act.**No. 18, 1952.**

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 (Betting Tax) Act, 1952.

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

- Sec. 10.** (a) by omitting section ten;
- Sec. 12.** (b) by omitting from subsection one of section twelve the words “the Finance (Bookmakers’ Taxation) Act, 1932” and by inserting in lieu thereof the words “the Racing Taxation (Betting Tax) Act, 1952”;
- Sec. 13.** (c) (i) by omitting from subsection two of section thirteen the words “the Bookmakers (Taxation) Amendment Act, 1932” and by inserting in lieu thereof the words “the Racing Taxation (Betting Tax) Act, 1952”;
- (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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