

**RACING (AMENDMENT) ACT.**

**New South Wales**



ANNO VICESIMO QUARTO

**ELIZABETHÆ II REGINÆ**

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**Act No. 88, 1975.**

An Act to increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith. [Assented to, 10th December, 1975.]

**BE**

*Racing (Amendment).*

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**B**E 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:—

Short title.      **1.** This Act may be cited as the "Racing (Amendment) Act, 1975".

Commence-      **2.** (1) This section and sections 1 and 8 shall commence  
ment.            on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

Amendment  
of Act No.  
57, 1915.

Sec. 6.  
(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
associa-  
tions.)

**3.** The Finance (Taxation) Act, 1915, is amended by omitting from section 6 (7) the matter "subsection (3)" and by inserting instead the matter "subsections (3) and (4)".

Further  
amendment  
of Act No.  
57, 1915.

Sec. 6.  
(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
associa-  
tions.)

**4.** The Finance (Taxation) Act, 1915, is further amended by omitting from section 6 (3) (a) the words "fifteen per centum" and by inserting instead the words "seven and one-half per centum".

**5.**

*Racing (Amendment).*

5. The Totalizator Act, 1916, is amended—

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Amendment  
of Act No.  
75, 1916.

- (a) (i) by omitting from section 8 (1) the words “thirteen per centum” and by inserting instead the words “fourteen per centum”;
- (ii) by omitting from section 8 (2) (a) the word “eight-thirteenths” and by inserting instead the word “eight-fourteenths”;
- (iii) by omitting from section 8 (2) (b) the word “five-thirteenths” and by inserting instead the word “five-fourteenths”;
- (b) by omitting from section 10 (2) the words “thirteen per centum” and by inserting instead the words “fourteen per centum”.

Sec. 8.  
(Commis-  
sion.)

Sec. 10.  
(Power of  
Minister  
to assume  
control of  
totalizator.)

6. The Stamp Duties Act, 1920, is amended by omitting from the Second Schedule the matter relating to betting tickets and by inserting instead the following matter :—

Amendment  
of Act No.  
47, 1920.  
Second  
Schedule.

BETTING TICKETS—

(a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park.	0.02	}	The bookmaker.
(b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).	0.01		

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.

Amendment  
of Act No.  
56, 1931.  
Sec. 4.  
(Tax on  
racing  
clubs.)  
**8.**

*Racing (Amendment).***No. 88, 1975**    **8. The Racing Taxation (Betting Tax) Act, 1952, is amended—**

Amendment  
of Act No.  
19, 1952.

Sec. 2.  
(Imposition  
of tax.)

- (a) by omitting from section 2 the word "There" and by inserting instead the words "Subject to subsection (2), there";
- (b) by inserting at the end of section 2 the following subsection :—

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

**Amendment of Act No. 1, 1964.**    **9. The Totalizator (Off-course Betting) Act, 1964, is amended—**

Sec. 14.  
(Appli-  
cation  
of Totali-  
zator Act,  
1916.)

- (a) by omitting from section 14 (2) the word "made—" and by inserting instead the words "made, pay thirteen twenty-eighths of that commission to the Treasurer to be carried to and form part of the Consolidated Revenue Fund.";
- (b) by omitting section 14 (2) (a) and (b);
- (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

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SYDNEY