

New South Wales



ANNO VICESIMO QUINTO

ELIZABETHÆ II REGINÆ

Act No. 82, 1976.

An Act to amend the Bookmakers (Taxation) Act, 1917, to permit the Minister to forgo or allow time for the payment of any additional tax that may become payable under section 12 of that Act and to require racing clubs to furnish certain returns to the Minister. [Assented to, 2nd December, 1976.]

BE

Bookmakers (Taxation) Amendment.

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. This Act may be cited as the "Bookmakers (Taxation) Amendment Act, 1976". Short title.

2. (1) This section and section 1 shall commence on the date of assent to this Act. Commencement.

(2) Section 3 shall commence on 1st January, 1977.

3. The Bookmakers (Taxation) Act, 1917, is amended— Amendment of Act No. 15, 1917.

(a) (i) by inserting after section 12 (2) the following subsection:— Sec. 12. (Payment of tax.)

(2A) The Minister may, in any case in which he sees fit to do so, forgo the whole or any part of the additional payment referred to in subsection (2), or allow further time for the payment thereof.

(ii) by inserting in section 12 (3) after the word "tax" the words "or additional payment";

(b) by inserting after section 15 the following section:— Sec. 15A.

15A. (1) In this section—

"greyhound racing" means racing between dogs in competitive pursuit of a lure activated by mechanical means;

"meeting for greyhound racing" means any race meeting at which greyhound racing is to be carried on;

"race

Return by racing club.

Bookmakers (Taxation) Amendment.

“race meeting” means meeting for horse racing, pony racing, greyhound racing or trotting contests;

“racing club” means club, association or body of persons or body corporate formed for promoting or controlling horse racing, pony racing, greyhound racing or trotting contests, or for holding race meetings.

(2) If a racing club by which a race meeting is conducted does not, within 7 days after the race meeting, forward to the Minister a return in the prescribed form setting forth the name and address of each person who carried on business as a bookmaker at that race meeting the club shall be guilty of an offence and liable to a penalty not exceeding \$200.
