

Racing Taxation (Betting Tax) Amendment Act 2000 No 65

[2000-65]



New South Wales

Status Information

Currency of version

Repealed version for 5 July 2000 to 30 June 2001 (accessed 23 December 2024 at 9:29)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Repeal**

The Act was repealed by sec 23 (e) of the [Betting Tax Act 2001 No 43](#) with effect from 1.7.2001.

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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Racing Taxation (Betting Tax) Amendment Act 2000 No 65



New South Wales

An Act to amend the *Racing Taxation (Betting Tax) Act 1952* with respect to the imposition of different rates of tax.

1 Name of Act

This Act is the *Racing Taxation (Betting Tax) Amendment Act 2000*.

2 Commencement

This Act commences on a day or days to be appointed by proclamation.

3 Amendment of *Racing Taxation (Betting Tax) Act 1952* No 19

The *Racing Taxation (Betting Tax) Act 1952* is amended as set out in Schedule 1.

Schedule 1 Amendments

(Section 3)

[1] Section 3 Imposition of sports betting tax

Omit “a tax at the rate of 1% (or such lower rate as the Governor may declare by order published in the Gazette) of the total amount of specified sports bets” from section 3 (1).

Insert instead:

a tax at:

- (a) the rate of 1% of the total amount of specified sports bets, or
- (b) such lower rate in relation to either the total amount of specified sports bets, or such class or classes of specified sports bets, as the Governor may declare by order published in the Gazette.

[2] Section 3 (1A)

Insert after section 3 (1):

(1A) An order under this section may provide for different rates of tax in relation to different classes of specified sports bets.