

Passed by both Houses



New South Wales

# Racing Taxation (Betting Tax) Amendment Bill 2000

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*I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.*

*Clerk of the Legislative Assembly.  
Legislative Assembly,  
Sydney, , 2000*



New South Wales

## **Racing Taxation (Betting Tax) Amendment Bill 2000**

Act No , 2000

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

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*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

*Chairman of Committees of the Legislative Assembly.*

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**The Legislature of New South Wales enacts:**

**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.

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## 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.