

*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.*

W. S. MOWLE,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 29 September, 1920.*

## New South Wales.



ANNO UNDECIMO

## GEORGII V REGIS.

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### Act No. 3, 1920.

An Act to provide for the collection of taxes under the Racecourses Admission Tax Act, 1920; and for purposes connected therewith. [Assented to, 30th September, 1920.]

BE it enacted by the King'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 "Racecourses Short title. Admission Tax (Management) Act, 1920."

2.

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

R. J. STUART-ROBERTSON,  
*Chairman of Committees of the Legislative Assembly.*

*Racecourses Admission Tax (Management).*

Construction. **2.** The Racecourses Admission Tax Act, 1920, shall be read as one with this Act.

Duty of racing clubs to collect taxes, remit same to Commissioner, and furnish returns. **3.** (1) Every racing club shall at every race meeting held by such club collect the taxes imposed by the Racecourses Admission Tax Act, 1920, and shall within fourteen days after the day of such meeting or within such further time as the Commissioner of Taxation may allow remit to the Commissioner the amount so collected, and cause to be forwarded to him therewith a return showing—

(a) in the case where a separate charge was made for admission through an outside gate or into the flat—

(i) the number of persons who paid a sum for admission through the outside gate or into the flat;

(ii) the number of persons who paid an additional sum for admission into the leger; and

(iii) the number of males and the number of females respectively who paid an additional sum for admission into the saddling paddock; and

(b) in the case where no separate charge was made for admission through an outside gate or into the flat—

(i) the number of persons who paid a sum for admission into the leger; and

(ii) the number of males and the number of females respectively who paid a sum for admission into the saddling paddock.

Duty of clubs to remit taxes on lump sums paid as subscriptions, &c., and to furnish returns. **4.** Every racing club shall in each year remit to the Commissioner within a time to be prescribed the amount of the tax on the lump sums paid, or liable to be paid, to such club as subscriptions or contributions, or for season tickets or for the right of admission to a series of meetings, or to meetings during a certain period of time, and shall cause to be forwarded to him therewith a return showing in each case—

(a) the number of persons who paid or are liable to pay such lump sum; and

(b)

*Racecourses Admission Tax (Management).*

(b) the amount of the lump sum so paid or liable to be paid.

**5.** Any return required to be furnished under the provisions of the last two preceding sections shall be verified by the statutory declaration of the chairman, managing director, or secretary of the club. Returns to be verified by statutory declaration.

**6.** (1) Any racing club failing to comply with any of the provisions of the said two sections shall be liable for each such failure to a penalty not exceeding five hundred pounds. Penalties.

(2) Any person wilfully making any false or misleading statutory declaration required to be made under this Act shall be liable to a penalty not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both penalty and imprisonment.

**7.** If the amount of the tax collected by any racing club or any part of such tax is not paid to the Commissioner within the time prescribed by this Act or by any regulation thereunder, an additional tax amounting to ten per centum of the amount unpaid shall be payable to the Commissioner by way of penalty. Additional tax in case of non-payment within prescribed time.

**8.** Any tax so collected and any additional tax payable by way of penalty shall be a debt due to His Majesty and may be recovered in any court of competent jurisdiction. Taxes a Crown debt.

**9.** (1) Any officer of the Commissioner authorised by him for the purpose may at all reasonable times enter any racecourse or part thereof or any land or buildings occupied or used by such club with a view to seeing whether the provisions of this Act or of any regulations made thereunder are being complied with, and for such purpose may examine any turnstiles and registers and inspect any accounts, books, and documents of the club. Powers of officers of Commissioner.

(2) Any person obstructing or interfering with such officer in the exercise of any of his powers under this section shall be liable to a penalty not exceeding fifty pounds.

**10.**

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*Racecourses Admission Tax (Management).*

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- Regulations **10.** (1) The Governor may make any regulations, not inconsistent with this Act, prescribing any matters which are necessary or convenient for giving effect to the provisions and objects of this Act.
- (2) Such regulations may prescribe a penalty not exceeding fifty pounds for any breach thereof.
- (3) Such regulations shall upon publication in the Gazette have the force of law.

*In the name and on behalf of His Majesty I assent to this Act.*

Government House,  
Sydney, 30th September, 1920.

W. E. DAVIDSON,  
Governor.

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.*

W. S. MOWLE,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 23 September, 1920.*

*The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.*

W. L. S. COOPER,  
*Clerk of the Parliaments.*

*Legislative Council Chamber,  
Sydney, 29th September, 1920.*

RACECOURSES ADMISSION TAX (MANAGEMENT) BILL.

*SCHEDULE of Amendments referred to in Message of 29th September, 1920.*

- Page 2, clause 3, line 6. *Omit "seven" insert "fourteen"*  
Page 2, clause 3, line 6. *After "meeting" insert "or within such further time as  
"the Commissioner for Taxation may allow"*  
Page 2, clause 3, line 8. *Omit "of Taxation"*  
Page 2, clause 3, lines 17 and 18. *Omit "males and the number of females respectively"  
insert "persons"*  
Page 2, clause 3, lines 28 and 29. *Omit "males and the number of females respectively"  
insert "persons"*

RACECOURSES ADMISSION TAX Act, 1920 ;  
and for purposes connected therewith.

**B**E it enacted by the King's Most Excellent Majesty,  
by and with the advice and consent of the Legis-  
lative Council and Legislative Assembly of New South  
Wales in Parliament assembled, and by the authority of  
5 the same, as follows :—

**1.** This Act may be cited as the "Racecourses Short title.  
Admission Tax (Management) Act, 1920."

5631

128—

**2.**

NOTE.—The words to be omitted are ruled through; those to be inserted are printed in black letter.

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NOTE.—The words to be omitted are ruled thro gh; those to be inserted are printed in black let er.

*Racecourses Admission Tax (Management).*

**2.** The Racecourses Admission Tax Act, 1920, shall be read as one with this Act. Construction.

**3.** (1) Every racing club shall at every race meeting held by such club collect the taxes imposed by the Racecourses Admission Tax Act, 1920, and shall within ~~seven~~ **fourteen** days after the day of such meeting or **within such further time as the Commissioner of Taxation may allow** remit to the Commissioner of Taxation the amount so collected, and cause to be forwarded to him therewith a return showing—

Duty of racing clubs to collect taxes, remit same to Commissioner, and furnish returns.

(a) in the case where a separate charge was made for admission through an outside gate or into the flat—

(i) the number of persons who paid a sum for admission through the outside gate or into the flat;

(ii) the number of ~~males and the number of females respectively~~ persons who paid an additional sum for admission into the leger; and

(iii) the number of males and the number of females respectively who paid an additional sum for admission into the saddling paddock; and

(b) in the case where no separate charge was made for admission through an outside gate or into the flat—

(i) the number of ~~males and the number of females respectively~~ persons who paid a sum for admission into the leger; and

(ii) the number of males and the number of females respectively who paid a sum for admission into the saddling paddock.

**4.** Every racing club shall in each year remit to the Commissioner within a time to be prescribed the amount of the tax on the lump sums paid, or liable to be paid, to such club as subscriptions or contributions, or for season tickets or for the right of admission to a series of meetings, or to meetings during a certain period of time, and shall cause to be forwarded to him therewith a return showing in each case—

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(b) the amount of the lump sum so paid or liable to be paid.

**5.** Any return required to be furnished under the provisions of the last two preceding sections shall be verified by the statutory declaration of the chairman, managing director, or secretary of the club. Returns to be verified by statutory declaration.

**6.** (1) Any racing club failing to comply with any of the provisions of the said two sections shall be liable for each such failure to a penalty not exceeding five hundred pounds. Penalties.

(2) Any person wilfully making any false or misleading statutory declaration required to be made under this Act shall be liable to a penalty not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both penalty and imprisonment.

**7.** If the amount of the tax collected by any racing club or any part of such tax is not paid to the Commissioner within the time prescribed by this Act or by any regulation thereunder, an additional tax amounting to ten per centum of the amount unpaid shall be payable to the Commissioner by way of penalty. Additional tax in case of non-payment within prescribed time.

**8.** Any tax so collected and any additional tax payable by way of penalty shall be a debt due to His Majesty and may be recovered in any court of competent jurisdiction. Taxes a Crown debt.

**9.** (1) Any officer of the Commissioner authorised by him for the purpose may at all reasonable times enter any racecourse or part thereof or any land or buildings occupied or used by such club with a view to seeing whether the provisions of this Act or of any regulations made thereunder are being complied with, and for such purpose may examine any turnstiles and registers and inspect any accounts, books, and documents of the club. Powers of officers of Commissioner.

(2) Any person obstructing or interfering with such officer in the exercise of any of his powers under this section shall be liable to a penalty not exceeding fifty pounds.



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*Racecourses Admission Tax (Management).*

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not inconsistent with this Act, prescribing any matters  
which are necessary or convenient for giving effect to  
the provisions and objects of this Act.

5 (2) Such regulations may prescribe a penalty  
not exceeding fifty pounds for any breach thereof.

(3) Such regulations shall upon publication in  
the Gazette have the force of law.

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*Racecourses Admission Tax (Management).*

**2.** The Racecourses Admission Tax Act, 1920, shall be read as one with this Act. Construction.

**3.** (1) Every racing club shall at every race meeting held by such club collect the taxes imposed by the Racecourses Admission Tax Act, 1920, and shall within seven days after the day of such meeting remit to the Commissioner of Taxation the amount so collected, and cause to be forwarded to him therewith a return showing— Duty of racing clubs to collect taxes, remit same to Commissioner, and furnish returns.

10 (a) in the case where a separate charge was made for admission through an outside gate or into the flat—

(i) the number of persons who paid a sum for admission through the outside gate or into the flat ;

15 (ii) the number of males and the number of females respectively who paid an additional sum for admission into the leger ; and

20 (iii) the number of males and the number of females respectively who paid an additional sum for admission into the saddling paddock ; and

(b) in the case where no separate charge was made for admission through an outside gate or into the flat—

25 (i) the number of males and the number of females respectively who paid a sum for admission into the leger ; and

30 (ii) the number of males and the number of females respectively who paid a sum for admission into the saddling paddock.

**4.** Every racing club shall in each year remit to the Commissioner within a time to be prescribed the amount of the tax on the lump sums paid, or liable to be paid, to such club as subscriptions or contributions, or for season tickets or for the right of admission to a series of meetings, or to meetings during a certain period of time, and shall cause to be forwarded to him therewith a return showing in each case— Duty of clubs to remit taxes on lump sums paid as subscriptions, &c., and to furnish returns.

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