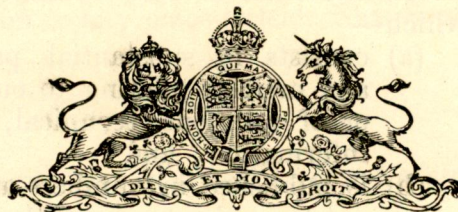


I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

W. S. MOWLE,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 24 December, 1926.

New South Wales.



ANNO SEPTIMO DECIMO

GEORGI V REGIS.

Act No. 24, 1926.

An Act to impose taxation upon certain newspapers published in New South Wales ; and for purposes connected therewith. [Assented to, 30th December, 1926.]

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. (1) This Act may be cited as the "Finance Short title and commencement (Newspapers Taxation) Act, 1926."

(2) This Act shall commence on the first day of January in the year one thousand nine hundred and twenty-seven. **2.**

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

R. GREIG,
Chairman of Committees of the Legislative Assembly.

Finance (Newspapers Taxation).

Interpreta-
tion.

2. In this Act, unless the context or subject-matter otherwise requires,—

“Issued” means issued by the publisher of the newspaper for sale and actually sold.

“Newspaper” means any publication known and recognised as a newspaper in the generally accepted sense of the word, and published within the State of New South Wales for sale which—

(a) consists in substantial part of news and articles relating to current topics, or of religious, technical, or practical information; and

(b) is published in numbers at intervals of not more than one month.

A publication printed on paper and issued as a supplement to a newspaper shall be deemed to be part of the newspaper if—

(a) it consists in substantial part of reading matter other than advertisements, or of engravings, prints, lithographs, or coloured supplements; and

(b) it is issued with each copy of the newspaper; and

(c) it has the title of the newspaper with which it is issued printed on the top of each page of letterpress.

The term newspaper includes any publication which is registered under the Newspaper Act, 1898, or which is published within the said State for sale and is registered under the Post and Telegraph Act, 1902, for transmission through the post as a newspaper.

Tax.

3. (1) Subject to this section there shall be charged, levied, collected, and paid to the use of His Majesty a tax of one halfpenny upon each copy of a newspaper issued.

Exemption.

(2) No tax shall be so payable where the number of copies issued at the same publication does not exceed fifteen thousand or where the newspaper is published by or on behalf of the State or of a department of the Government thereof, or where the newspaper is published

Finance (Newspapers Taxation).

published by or on behalf of any religious association or society and the profits therefrom are devoted to and for the purposes of such association or society, or where the published price of the paper was three pence per copy or over at twenty-second December, one thousand nine hundred and twenty-six.

4. Nothing in this Act shall apply to the issue or sale of any newspaper which is issued or sold for transmission to any place outside New South Wales.

Sale or
issue for
transmission
outside New
South Wales.

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

D. R. S. DE CHAIR,
Governor.

*Government House,
Sydney, 30th December, 1926.*

1912
January 1st

Dear Sir,
I have the honor to acknowledge the receipt of your letter of the 29th inst. in relation to the matter mentioned therein. I am sorry that I cannot give you a more definite answer at this time, but I am sure that you will understand my position.

I am, Sir, very respectfully,
Yours truly,
J. E. Smith

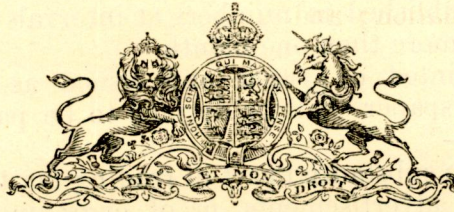
Very truly yours,
J. E. Smith

Very truly yours,
J. E. Smith

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 December, 1926.

New South Wales.



ANNO SEPTIMO DECIMO

GEORGII V REGIS.

Act No. , 1926.

An Act to impose taxation upon certain newspapers published in New South Wales ; and for purposes connected therewith.

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. (1) This Act may be cited as the "Finance Short title and commencement (Newspapers Taxation) Act, 1926."

(2) This Act shall commence on the first day of January in the year one thousand nine hundred and **10** twenty-seven.

Finance (Newspapers Taxation).

2. In this Act, unless the context or subject-matter otherwise requires,— Interpretra-
tion.

“Issued” means issued by the publisher of the newspaper for sale and actually sold.

5 “Newspaper” means any publication known and recognised as a newspaper in the generally accepted sense of the word, and published within the State of New South Wales for sale which—

10 (a) consists in substantial part of news and articles relating to current topics, or of religious, technical, or practical information; and

15 (b) is published in numbers at intervals of not more than one month.

A publication printed on paper and issued as a supplement to a newspaper shall be deemed to be part of the newspaper if—

20 (a) it consists in substantial part of reading matter other than advertisements, or of engravings, prints, lithographs, or coloured supplements; and

(b) it is issued with each copy of the newspaper; and

25 (c) it has the title of the newspaper with which it is issued printed on the top of each page of letterpress.

The term newspaper includes any publication which is registered under the Newspaper Act, 1898, or which 30 is published within the said State for sale and is registered under the Post and Telegraph Act, 1902, for transmission through the post as a newspaper.

3. (1) Subject to this section there shall be charged, Tax. levied, collected, and paid to the use of His Majesty a 35 tax of one halfpenny upon each copy of a newspaper issued.

(2) No tax shall be so payable where the number Exemption. of copies issued at the same publication does not exceed fifteen thousand or where the newspaper is published 40 by or on behalf of the State or of a department of the Government thereof, or where the newspaper is published

Finance (Newspapers Taxation).

published by or on behalf of any religious association or society and the profits therefrom are devoted to and for the purposes of such association or society, or where the published price of the paper was three pence per 5 copy or over at twenty-second December, one thousand nine hundred and twenty-six.

4. Nothing in this Act shall apply to the issue or sale of any newspaper which is issued or sold for transmission to any place outside New South Wales.

Sale or
issue for
transmission
outside New
South Wales.

111

General Instructions to Editors

Manuscripts should be typed on one side of the paper, double-spaced, with a margin of one inch. The title page should be typed on a separate sheet. The title should be typed in full at the top of the page. The author's name and address should be typed at the bottom of the page. The abstract should be typed on a separate sheet. The body of the paper should be typed in full. The references should be typed at the end of the paper. The paper should be typed on one side of the paper, double-spaced, with a margin of one inch. The title page should be typed on a separate sheet. The title should be typed in full at the top of the page. The author's name and address should be typed at the bottom of the page. The abstract should be typed on a separate sheet. The body of the paper should be typed in full. The references should be typed at the end of the paper.

Instructions to Authors

Manuscripts should be typed on one side of the paper, double-spaced, with a margin of one inch. The title page should be typed on a separate sheet. The title should be typed in full at the top of the page. The author's name and address should be typed at the bottom of the page. The abstract should be typed on a separate sheet. The body of the paper should be typed in full. The references should be typed at the end of the paper. The paper should be typed on one side of the paper, double-spaced, with a margin of one inch. The title page should be typed on a separate sheet. The title should be typed in full at the top of the page. The author's name and address should be typed at the bottom of the page. The abstract should be typed on a separate sheet. The body of the paper should be typed in full. The references should be typed at the end of the paper.