

New South Wales.



ANNO VICESIMO SECUNDO

GEORGII V REGIS.

* * * * *

Act No. 56, 1931.

An Act to impose certain taxes in respect of winning bets, and also in respect of greyhound-racing; and for purposes connected therewith. [Assented to, 26th November, 1931.]

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:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Finance (Grey-hound-racing Taxation) Act, 1931."

Finance (Greyhound-racing Taxation).

Division into
Parts.

2. This Act is divided into Parts as follows :—

PART I.—PRELIMINARY.

PART II.—RACING CLUBS.

PART III.—BOOKMAKERS.

PART IV.—ADMISSION.

PART V.—BETTING TICKETS.

PART VI.—WINNING BETS.

Construction.

3. (1) Parts I, II, III, and IV of this Act shall be read and construed with Part IV of the Finance (Greyhound-racing Taxation) Management Act, 1931.

(2) Part V of this Act shall be read and construed with the Stamp Duties Act, 1920-1931, as amended by Part V of the Finance (Greyhound-racing Taxation) Management Act, 1931.

(3) Part VI of this Act shall be read and construed with the Winning Bets Taxation (Management) Act, 1930, as amended by Parts II and VI of the Finance (Greyhound-racing Taxation) Management Act, 1931.

PART II.

RACING CLUBS.

Tax on
racing clubs.

4. Every racing club shall be liable to pay and shall pay to His Majesty a tax of the following percentages of all moneys received by it on and after the first day of October, one thousand nine hundred and thirty-one, from any bookmaker for any license or registration fee or for a permit to carry on his business as a bookmaker, namely :—

Fifty per centum where the license or registration fee or permit is for a racecourse situate within forty miles of the General Post Office, Sydney.

Twenty per centum where the license or registration fee or permit is for a racecourse situate beyond forty miles of the General Post Office, Sydney.

PART

Finance (Greyhound-racing Taxation).

PART III.

BOOKMAKERS.

5. (1) Every bookmaker licensed or registered by any racing club to bet at meetings for greyhound-racing on any racecourse situate within forty miles of the General Post Office, Sydney, and who at any time during the year commencing on the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September following, holds a license issued at any time by the racing club managing any such racecourse to carry on his business on any such racecourse, shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock the amount of the tax shall be twenty pounds.

If no such license is for the saddling paddock the amount shall be ten pounds.

(2) Every bookmaker licensed or registered by any racing club to bet at meetings for greyhound-racing on any racecourse situate beyond forty miles of the General Post Office, Sydney, and who at any time during the year commencing on the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September following, holds a license issued at any time by the racing club managing any such racecourse to carry on his business on any such racecourse, shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock the amount of the tax shall be ten pounds.

If no such license is for the saddling paddock the amount shall be five pounds.

Finance (Greyhound-racing Taxation).

PART IV.

ADMISSION.

Application
of Part.

6. This Part of this Act shall apply to all racecourses situated—

- (a) within a radius of forty miles of the General Post Office, Sydney ; and
- (b) within a radius of forty miles of the principal post office, Newcastle.

Admission
tax.

7. (1) There shall be levied and paid on all payments for admission to a racecourse an admission tax at the rates and amounts prescribed by this section.

(2) Every person admitted into a racecourse shall pay on the sum paid by him—

- (a) for admission to the saddling paddock—
 - (i) where such person is a male, a tax of one shilling ;
 - (ii) where such person is a female, a tax of sixpence.
- (b) for admission to any other section of the racecourse, a tax of sixpence.

Rate of tax on
sums paid as
subscriptions,
&c.

(3) Where the payment made by any person for admission into a racecourse is made by means of a lump sum paid to a racing club as a subscription or contribution, or for a season ticket, or for the right of admission to a series of meetings, or to meetings during a certain period of time, such person shall pay on the amount of such lump sum a tax equal to forty per centum of such amount.

Finance (Greyhound-racing Taxation).

PART V.

BETTING TICKETS.

8. There shall be charged, levied, collected, and paid, ^{Betting tickets.} subject to and in accordance with the provisions of the Stamp Duties Act, 1920-1931, as amended by the Finance (Greyhound-racing Taxation) Management Act, 1931, for and in respect of betting tickets, duties of the following amounts, that is to say:—

Where the betting ticket is issued in the saddling paddock of a racecourse, threepence.

Where the betting ticket is issued in any part of a racecourse except the saddling paddock, one penny.

PART VI.

WINNING BETS.

9. There shall be charged, levied, collected, and paid, ^{Winning bets.} subject to and in accordance with the Winning Bets Taxation (Management) Act, 1930, as amended by the Finance (Greyhound-racing Taxation) Management Act, 1931, and in lieu of the tax imposed by the Winning Bets Taxation Act, 1930, winning bets tax at the rate following, that is to say—

One shilling for each ten shillings of the amount of each winning bet.

By Authority:

ALFRED JAMES KENT, I.S.O., Government Printer, Sydney, 1931.

[3d.]

PART V

Income Tax

2. There shall be deemed to have been collected and paid for the purpose of this section the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, and in respect of which there is a certificate of assessment, that is to say -

(a) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the salary or wages payable to the employee by the employer;

(b) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the interest payable to the employee by the employer;

(c) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the dividend payable to the employee by the employer;

(d) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the profit payable to the employee by the employer;

(e) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the other income payable to the employee by the employer.

PART VI

Income Tax

3. There shall be deemed to have been collected and paid for the purpose of this section the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the salary or wages payable to the employee by the employer, that is to say -

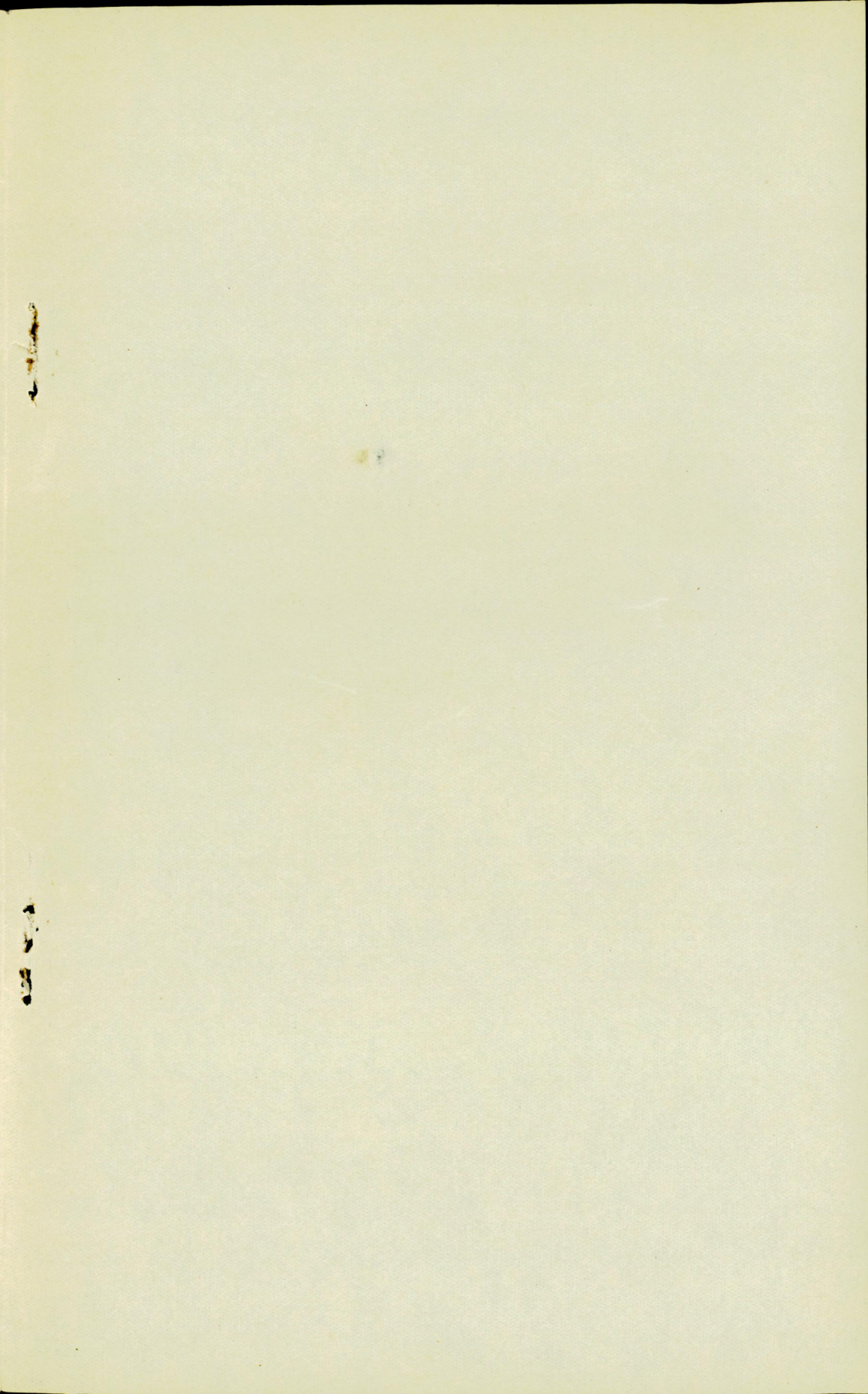
(a) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the salary or wages payable to the employee by the employer;

(b) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the interest payable to the employee by the employer;

(c) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the dividend payable to the employee by the employer;

(d) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the profit payable to the employee by the employer;

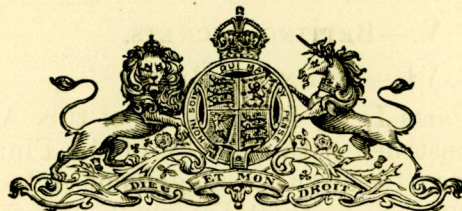
(e) the amount of the tax imposed by the Income Tax Act, 1971, as amended by the Finance Act, 1972, in respect of the other income payable to the employee by the employer.



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. R. McCOURT,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 26 November, 1931.

New South Wales.



ANNO VICESIMO SECUNDO

GEORGIUS V REGIS.

* * * * *

Act No. 56, 1931.

An Act to impose certain taxes in respect of winning bets, and also in respect of greyhound-racing; and for purposes connected therewith. [Assented to, 26th November, 1931.]

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:—

PART I.

PRELIMINARY.

1. This Act may be cited as the "Finance (Greyhound-racing Taxation) Act, 1931."

2.

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

H. J. CONNELL,
Chairman of Committees of the Legislative Assembly.

Finance (Greyhound-racing Taxation).

Division into
Parts.

2. This Act is divided into Parts as follows :—

PART I.—PRELIMINARY.

PART II.—RACING CLUBS.

PART III.—BOOKMAKERS.

PART IV.—ADMISSION.

PART V.—BETTING TICKETS.

PART VI.—WINNING BETS.

Construction.

3. (1) Parts I, II, III, and IV of this Act shall be read and construed with Part IV of the Finance (Greyhound-racing Taxation) Management Act, 1931.

(2) Part V of this Act shall be read and construed with the Stamp Duties Act, 1920–1931, as amended by Part V of the Finance (Greyhound-racing Taxation) Management Act, 1931.

(3) Part VI of this Act shall be read and construed with the Winning Bets Taxation (Management) Act, 1930, as amended by Parts II and VI of the Finance (Greyhound-racing Taxation) Management Act, 1931.

PART II.

RACING CLUBS.

Tax on
racing clubs.

4. Every racing club shall be liable to pay and shall pay to His Majesty a tax of the following percentages of all moneys received by it on and after the first day of October, one thousand nine hundred and thirty-one, from any bookmaker for any license or registration fee or for a permit to carry on his business as a bookmaker, namely :—

Fifty per centum where the license or registration fee or permit is for a racecourse situate within forty miles of the General Post Office, Sydney.

Twenty per centum where the license or registration fee or permit is for a racecourse situate beyond forty miles of the General Post Office, Sydney.

PART

Finance (Greyhound-racing Taxation).

PART III.

BOOKMAKERS.

5. (1) Every bookmaker licensed or registered by any racing club to bet at meetings for greyhound-racing on any racecourse situate within forty miles of the General Post Office, Sydney, and who at any time during the year commencing on the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September following, holds a license issued at any time by the racing club managing any such racecourse to carry on his business on any such racecourse, shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock the amount of the tax shall be twenty pounds.

If no such license is for the saddling paddock the amount shall be ten pounds.

(2) Every bookmaker licensed or registered by any racing club to bet at meetings for greyhound-racing on any racecourse situate beyond forty miles of the General Post Office, Sydney, and who at any time during the year commencing on the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September following, holds a license issued at any time by the racing club managing any such racecourse to carry on his business on any such racecourse, shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock the amount of the tax shall be ten pounds.

If no such license is for the saddling paddock the amount shall be five pounds.

PART

Finance (Greyhound-racing Taxation).

PART IV.

ADMISSION.

Application
of Part.

6. This Part of this Act shall apply to all racecourses situated—

- (a) within a radius of forty miles of the General Post Office, Sydney ; and
- (b) within a radius of forty miles of the principal post office, Newcastle.

Admission
tax.

7. (1) There shall be levied and paid on all payments for admission to a racecourse an admission tax at the rates and amounts prescribed by this section.

(2) Every person admitted into a racecourse shall pay on the sum paid by him—

- (a) for admission to the saddling paddock—
 - (i) where such person is a male, a tax of one shilling ;
 - (ii) where such person is a female, a tax of sixpence.
- (b) for admission to any other section of the racecourse, a tax of sixpence.

Rate of tax on
sums paid as
subscriptions,
&c.

(3) Where the payment made by any person for admission into a racecourse is made by means of a lump sum paid to a racing club as a subscription or contribution, or for a season ticket, or for the right of admission to a series of meetings, or to meetings during a certain period of time, such person shall pay on the amount of such lump sum a tax equal to forty per centum of such amount.

PART

Finance (Greyhound-racing Taxation).

PART V.

BETTING TICKETS.

8. There shall be charged, levied, collected, and paid, ^{Betting tickets.} subject to and in accordance with the provisions of the Stamp Duties Act, 1920-1931, as amended by the Finance (Greyhound-racing Taxation) Management Act, 1931, for and in respect of betting tickets, duties of the following amounts, that is to say:—

Where the betting ticket is issued in the saddling paddock of a racecourse, threepence.

Where the betting ticket is issued in any part of a racecourse except the saddling paddock, one penny.

PART VI.

WINNING BETS.

9. There shall be charged, levied, collected, and paid, ^{Winning bets.} subject to and in accordance with the Winning Bets Taxation (Management) Act, 1930, as amended by the Finance (Greyhound-racing Taxation) Management Act, 1931, and in lieu of the tax imposed by the Winning Bets Taxation Act, 1930, winning bets tax at the rate following, that is to say—

One shilling for each ten shillings of the amount of each winning bet.

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

*Government House,
Sydney, 26th November, 1931.*

PHILIP GAME,
Governor.

Section 10

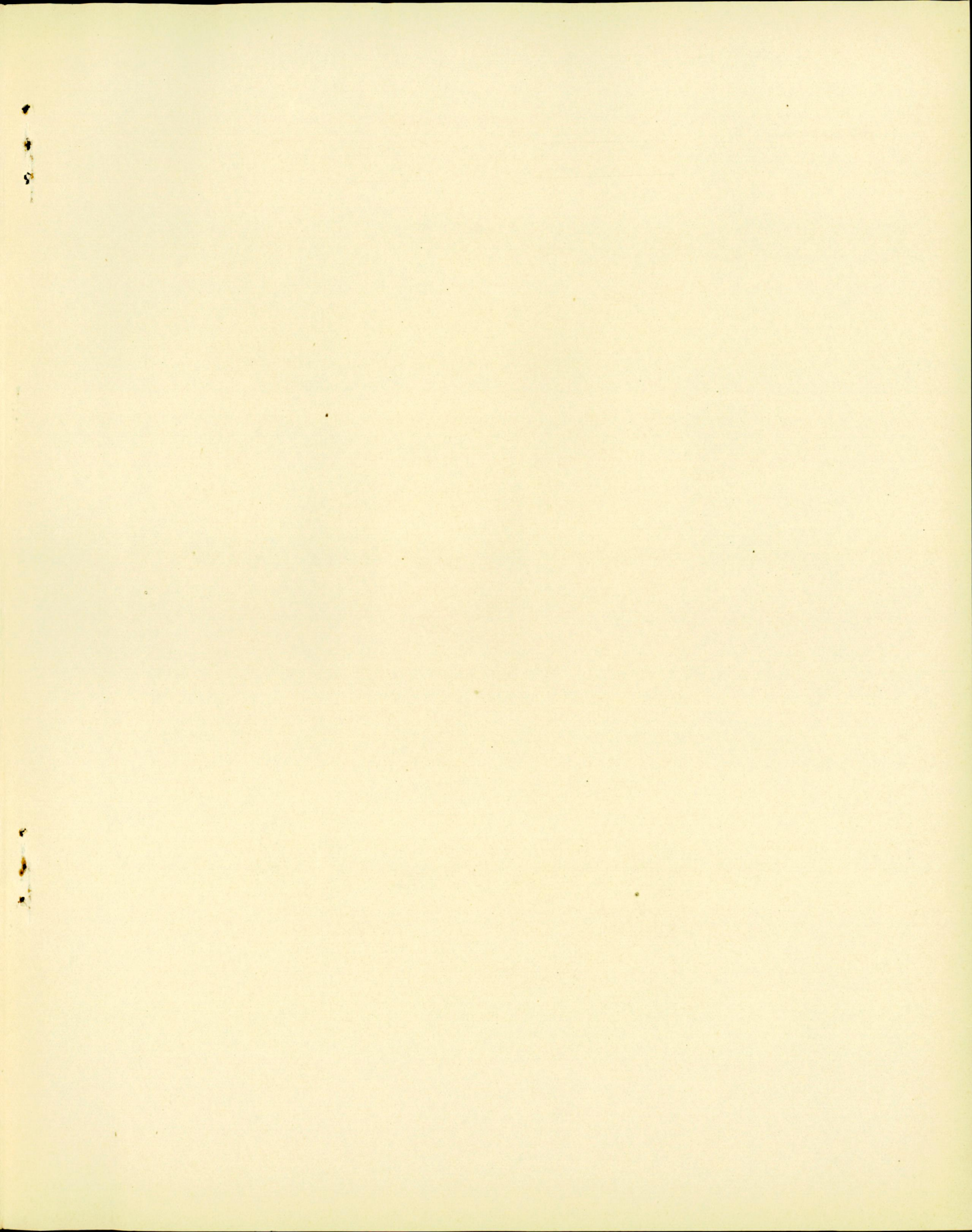
10. There shall be a charge of \$100.00 for each subject to be used in connection with the provisions of this Section. The charge shall be paid to the State Treasurer at the time the subject is used. The charge shall be refunded to the subject if the subject is not used in connection with the provisions of this Section. The charge shall be refunded to the subject if the subject is used in connection with the provisions of this Section and the subject is not used in connection with the provisions of this Section.

Section 11

11. There shall be a charge of \$100.00 for each subject to be used in connection with the provisions of this Section. The charge shall be paid to the State Treasurer at the time the subject is used. The charge shall be refunded to the subject if the subject is not used in connection with the provisions of this Section. The charge shall be refunded to the subject if the subject is used in connection with the provisions of this Section and the subject is not used in connection with the provisions of this Section.

Section 12

12. There shall be a charge of \$100.00 for each subject to be used in connection with the provisions of this Section. The charge shall be paid to the State Treasurer at the time the subject is used. The charge shall be refunded to the subject if the subject is not used in connection with the provisions of this Section. The charge shall be refunded to the subject if the subject is used in connection with the provisions of this Section and the subject is not used in connection with the provisions of this Section.



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. R. McCOURT,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 30 September, 1931, A.M.

New South Wales.



ANNO VICESIMO SECUNDO

GEORGII V REGIS.

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1. This Act may be cited as the "Finance (Grey-hound-racing Taxation) Act, 1931."

Finance (Greyhound-racing Taxation).

2. This Act is divided into Parts as follows :—

Division into
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PART II.—RACING CLUBS.

PART III.—BOOKMAKERS.

5 PART IV.—ADMISSION.

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PART VI.—WINNING BETS.

3. (1) Parts I, II, III, and IV of this Act shall be read and construed with Part IV of the Finance (Greyhound-racing Taxation) Management Act, 1931. Construction.

10 (2) Part V of this Act shall be read and construed with the Stamp Duties Act, 1920-1931, as amended by Part V of the Finance (Greyhound-racing Taxation) Management Act, 1931.

15 (3) Part VI of this Act shall be read and construed with the Winning Bets Taxation (Management) Act, 1930, as amended by Parts II and VI of the Finance (Greyhound-racing Taxation) Management Act, 1931.

20

PART II.

RACING CLUBS.

4. Every racing club shall be liable to pay and shall pay to His Majesty a tax of the following percentages of all moneys received by it on and after the first day of Tax on
racing clubs.

25 October, one thousand nine hundred and thirty-one, from any bookmaker for any license or registration fee or for a permit to carry on his business as a bookmaker, namely :—

30 Fifty per centum where the license or registration fee or permit is for a racecourse situate within forty miles of the General Post Office, Sydney.

35 Twenty per centum where the license or registration fee or permit is for a racecourse situate beyond forty miles of the General Post Office, Sydney.

PART

Finance (Greyhound-racing Taxation).

PART III.

BOOKMAKERS.

5. (1) Every bookmaker licensed or registered by ^{Bookmakers} any racing club to bet at meetings for greyhound-^{taxation.} racing on any racecourse situate within forty miles of the General Post Office, Sydney, and who at any time during the year commencing on the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September following, holds a license issued at any time by the racing club managing any such racecourse to carry on his business on any such racecourse, shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock the amount of the tax shall be twenty pounds.

20 If no such license is for the saddling paddock the amount shall be ten pounds.

(2) Every bookmaker licensed or registered by any racing club to bet at meetings for greyhound-racing on any racecourse situate beyond forty miles of the General Post Office, Sydney, and who at any time during the year commencing on the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September following, holds a license issued at any time by the racing club managing any such racecourse to carry on his business on any such racecourse, shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock the amount of the tax shall be ten pounds.

40 If no such license is for the saddling paddock the amount shall be five pounds.

PART

Finance (Greyhound-racing Taxation).

PART IV.

ADMISSION.

6. This Part of this Act shall apply to all racecourses Application of Part. situated—

- 5 (a) within a radius of forty miles of the General Post Office, Sydney; and
 (b) within a radius of forty miles of the principal post office, Newcastle.

7. (1) There shall be levied and paid on all pay- Admission tax. ments for admission to a racecourse an admission tax at the rates and amounts prescribed by this section.

(2) Every person admitted into a racecourse shall pay on the sum paid by him—

- 15 (a) for admission to the saddling paddock—
 (i) where such person is a male, a tax of one shilling;
 (ii) where such person is a female, a tax of sixpence.
 20 (b) for admission to any other section of the racecourse, a tax of sixpence.

(3) Where the payment made by any person for Rate of tax on sums paid as subscriptions, &c. admission into a racecourse is made by means of a lump sum paid to a racing club as a subscription or contribution, or for a season ticket, or for the right of admission
 25 to a series of meetings, or to meetings during a certain period of time, such person shall pay on the amount of such lump sum a tax equal to forty per centum of such amount.

PART

Finance (Greyhound-racing Taxation).

PART V.

BETTING TICKETS.

8. There shall be charged, levied, collected, and paid, ^{Betting} subject to and in accordance with the provisions of the ^{tickets.} Stamp Duties Act, 1920-1931, as amended by the Finance (Greyhound-racing Taxation) Management Act, 1931, for and in respect of betting tickets, duties of the following amounts, that is to say:—

10 Where the betting ticket is issued in the saddling paddock of a racecourse, threepence.

Where the betting ticket is issued in any part of a racecourse except the saddling paddock, one penny.

PART VI.

WINNING BETS.

15 **9.** There shall be charged, levied, collected, and paid, ^{Winning} subject to and in accordance with the Winning Bets ^{bets.} Taxation (Management) Act, 1930, as amended by the Finance (Greyhound-racing Taxation) Management
20 Act, 1931, and in lieu of the tax imposed by the Winning Bets Taxation Act, 1930, winning bets tax at the rate following, that is to say—

One shilling for each ten shillings of the amount of each winning bet.

Annual Report of the Board of Directors

ARTICLE VI

General Powers

1. The Board of Directors may, in its discretion, and subject to the approval of the stockholders, purchase, sell, lease, convey, mortgage, or otherwise dispose of any real or personal property owned by the corporation, and may, in its discretion, execute any instrument necessary to carry out its powers.

2. The Board of Directors may, in its discretion, and subject to the approval of the stockholders, borrow money on the credit of the corporation, and may, in its discretion, execute any instrument necessary to carry out its powers.

3. The Board of Directors may, in its discretion, and subject to the approval of the stockholders, make, alter, amend, or repeal any bylaws of the corporation, and may, in its discretion, execute any instrument necessary to carry out its powers.

ARTICLE VII

Officers and Directors

1. The Board of Directors shall consist of not less than five nor more than ten members, who shall be elected annually by the stockholders at a meeting called for that purpose.

2. The Board of Directors may, in its discretion, and subject to the approval of the stockholders, elect or remove any officer or director, and may, in its discretion, execute any instrument necessary to carry out its powers.

3. The Board of Directors may, in its discretion, and subject to the approval of the stockholders, elect or remove any officer or director, and may, in its discretion, execute any instrument necessary to carry out its powers.

