New South Wales.



ANNO TERTIO

GEORGII VI REGIS.

Act No. 23, 1939.

An Act to impose certain taxes in respect of bookmakers; and for purposes connected therewith. [Assented to, 1st November, 1939.]

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 "Racing Taxation (Betting Tax) Act, 1939."
- (2) This Act shall be read and construed with Part IVA of the Bookmakers (Taxation) Act, 1917-1939.
- (3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

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Short title, construction and commencement.

Racing Taxation (Betting Tax).

Imposition of tax.

[3d.]

2. There shall be charged, levied, collected, and paid, subject to the provisions of Part IVA of the Bookmakers (Taxation) Act, 1917-1939, and the regulations made thereunder, for the use of His Majesty and for credit of the Consolidated Revenue Fund, in lieu of the tax imposed by Part II of the Racing Taxation Act, 1937, a tax at the rate of one-half of one per centum of the total amount of the bets made by backers with any bookmaker whether before or after the commencement of this Act, upon any event or contingency of or relating to a horse-race or to greyhound-racing as defined in the Gaming and Betting Act, 1912-1938, determined after the commencement of this Act,

By Authority: THOMAS HENRY TENNANT, Acting Government Printer, Sydney, 1939.

I certify that this Public Bill, which originated in the Legis-LATIVE 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, 31 October, 1939.

New South Wales.



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1. (1) This Act may be cited as the "Racing Taxation Short title, (Betting Tax) Act, 1939."

construction and commencement.

- (2) This Act shall be read and construed with Part IVA of the Bookmakers (Taxation) Act, 1917-1939.
- (3) This Act shall commence upon a day to be appointed by the Governor and notified by proclamation published in the Gazette.

2.

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

> W. W. HEDGES, Chairman of Committees of the Legislative Assembly.

Racing Taxation (Betting Tax).

Imposition of tax.

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

WAKEHURST, Governor

Government House, Sydney, 1st November, 1939.