

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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 19 November, 1975.*

New South Wales



ANNO VICESIMO QUARTO

ELIZABETHÆ II REGINÆ

Act No. , 1975.

An Act to amend the Finance (Greyhound-racing Taxation) Management Act, 1931, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs, and for certain other purposes.

BE

Finance (Greyhound-racing Taxation) Management (Amendment).

5 **B**E it enacted by the Queen'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 "Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1975". Short title.

2. The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended— Amendment of Act No. 57, 1931.

10 (a) by inserting after section 6A (2) the following subsections :— Sec. 6A. (Supplementary tax.)

15 (3) A prescribed person referred to in subsection (1) (a) shall, in the prescribed manner, certify as correct details of all moneys received by the racing club set out in any return made by him in pursuance of subsection (1) (a).

20 (4) Any person who knowingly omits to include in a return made by him in pursuance of subsection (1) (a) details of all moneys received by the racing club required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

(b) by omitting section 17 and by inserting instead the following sections :— Secs. 17, 17A, 17B, 17C.

25 17. Any officer of the Public Service authorised by the Minister in that behalf— Authorised officers— powers of entry, etc.

30 (a) shall, at all reasonable times, have full and free access to any land, building, record or any other matter or thing the examination, inspection or audit, as the case may require, of which is, in the opinion of that officer, necessary for the purpose of determining

whether

Finance (Greyhound-racing Taxation) Management (Amendment).

whether or not a tax or supplementary tax imposed by section 4 of the Finance (Greyhound-racing Taxation) Act, 1931, has been paid; and

5 (b) may, at all reasonable times, examine, inspect or audit, as the case may require, that land, building, record, matter or thing.

10 17A. (1) A racing club and any person having the control or possession of a record of a racing club that relates to the receipt of moneys by that racing club shall keep, or arrange for the keeping of, that record in the manner and for the time prescribed in relation to that record or, where a manner is not so prescribed, in such a manner that it can be examined, inspected or audited by an officer authorised under section 17. Keeping of records.

15 (2) A reference in subsection (1) to a record shall be deemed to include a reference to any document, matter or thing prescribed for the purposes of subsection (1).

20 17B. Any record referred to in section 17A shall, at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 17, be produced by that person to that officer for examination, inspection or audit. Production of records.

25 17C. Any person who obstructs or hinders any officer authorised under section 17 and acting in the administration or execution of this Act or the regulations or refuses to produce any record demanded to be produced under section 17B shall be liable to a penalty not exceeding \$100. Obstructing officers.

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No. , 1975.

A BILL

To amend the Finance (Greyhound-racing Taxation) Management Act, 1931, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs, and for certain other purposes.

[MR COLEMAN—18 *November*, 1975.]

BE

Finance (Greyhound-racing Taxation) Management (Amendment).

5 **B**E it enacted by the Queen'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 "Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1975".

Short title.

2. The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

Amendment of Act No. 57, 1931.

10 (a) by inserting after section 6A (2) the following subsections :—

Sec. 6A. (Supplementary tax.)

15 (3) A prescribed person referred to in subsection (1) (a) shall, in the prescribed manner, certify as correct details of all moneys received by the racing club set out in any return made by him in pursuance of subsection (1) (a).

20 (4) Any person who knowingly omits to include in a return made by him in pursuance of subsection (1) (a) details of all moneys received by the racing club required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

25 (b) by omitting section 17 and by inserting instead the following sections :—

Secs. 17, 17A, 17B, 17C.

17. Any officer of the Public Service authorised by the Minister in that behalf—

Authorised officers— powers of entry, etc.

30 (a) shall, at all reasonable times, have full and free access to any land, building, record or any other matter or thing the examination, inspection or audit, as the case may require, of which is, in the opinion of that officer, necessary for the purpose of determining

whether

Finance (Greyhound-racing Taxation) Management (Amendment).

whether or not a tax or supplementary tax imposed by section 4 of the Finance (Greyhound-racing Taxation) Act, 1931, has been paid; and

5 (b) may, at all reasonable times, examine, inspect or audit, as the case may require, that land, building, record, matter or thing.

10 17A. (1) A racing club and any person having the control or possession of a record of a racing club that relates to the receipt of moneys by that racing club shall keep, or arrange for the keeping of, that record in the manner and for the time prescribed in relation to that record or, where a manner is not so prescribed, in such a manner that it can be examined, inspected or audited by an officer authorised under section 17.

Keeping of records.

20 (2) A reference in subsection (1) to a record shall be deemed to include a reference to any document, matter or thing prescribed for the purposes of subsection (1).

25 17B. Any record referred to in section 17A shall, at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 17, be produced by that person to that officer for examination, inspection or audit.

Production of records.

30 17C. Any person who obstructs or hinders any officer authorised under section 17 and acting in the administration or execution of this Act or the regulations or refuses to produce any record demanded to be produced under section 17B shall be liable to a penalty not exceeding \$100.

Obstructing officers.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975

[8c]

**FINANCE (GREYHOUND-RACING TAXATION)
MANAGEMENT (AMENDMENT) BILL, 1975**

EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to require returns of income furnished by racing clubs to be certified as correct;
 - (b) to provide that any person who knowingly omits to include in a return of income details of money received by a racing club is liable to a penalty not exceeding \$100;
 - (c) to repeal a provision relating to powers of entry, examination and inspection and to insert instead a provision giving any officer of the Public Service authorised by the Minister in that behalf certain powers of entry, inspection, etc., for the purpose of determining whether or not certain taxes imposed on racing clubs have been paid;
 - (d) to make provisions relating to the keeping and production of records of income of racing clubs; and
 - (e) to make provisions of a minor, consequential or ancillary nature.
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PROOF

No. , 1975.

A BILL

To amend the Finance (Greyhound-racing Taxation) Management Act, 1931, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs, and for certain other purposes.

[MR COLEMAN—18 *November*, 1975.]

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Finance (Greyhound-racing Taxation) Management (Amendment).

BE it enacted by the Queen'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 "Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1975".

2. The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

(a) by inserting after section 6A (2) the following subsections :—

(3) A prescribed person referred to in subsection (1) (a) shall, in the prescribed manner, certify as correct details of all moneys received by the racing club set out in any return made by him in pursuance of subsection (1) (a).

(4) Any person who knowingly omits to include in a return made by him in pursuance of subsection (1) (a) details of all moneys received by the racing club required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

(b) by omitting section 17 and by inserting instead the following sections :—

17. Any officer of the Public Service authorised by the Minister in that behalf—

(a) shall, at all reasonable times, have full and free access to any land, building, record or any other matter or thing the examination, inspection or audit, as the case may require, of which is, in the opinion of that officer, necessary for the purpose of determining

whether

Short title.

Amendment of Act No. 57, 1931.

Sec. 6A. (Supplementary tax.)

Secs. 17, 17A, 17B, 17C.

Authorised officers— powers of entry, etc.

Finance (Greyhound-racing Taxation) Management (Amendment).

whether or not a tax or supplementary tax imposed by section 4 of the Finance (Greyhound-racing Taxation) Act, 1931, has been paid; and

5 (b) may, at all reasonable times, examine, inspect or audit, as the case may require, that land, building, record, matter or thing.

10 17A. (1) A racing club and any person having the control or possession of a record of a racing club that relates to the receipt of moneys by that racing club shall keep, or arrange for the keeping of, that record in the manner and for the time prescribed in relation to that record or, where a manner is not so prescribed, in such a manner that it can be examined, inspected or audited by an officer authorised under section 17.

15 (2) A reference in subsection (1) to a record shall be deemed to include a reference to any document, matter or thing prescribed for the purposes of subsection (1).

20 17B. Any record referred to in section 17A shall, at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 17, be produced by that person to that officer for examination, inspection or audit.

25 17C. Any person who obstructs or hinders any officer authorised under section 17 and acting in the administration or execution of this Act or the regulations or refuses to produce any record demanded to be produced under section 17B shall be liable to a penalty not exceeding \$100.

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New South Wales



ANNO VICESIMO QUARTO

ELIZABETHÆ II REGINÆ

Act No. 78, 1975.

An Act to amend the Finance (Greyhound-racing Taxation) Management Act, 1931, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs, and for certain other purposes. [Assented to, 10th December, 1975.]

BE

Finance (Greyhound-racing Taxation) Management (Amendment).

BE it enacted by the Queen'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:—

Short title. 1. This Act may be cited as the "Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1975".

Amendment of Act No. 57, 1931. 2. The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

Sec. 6A.
(Supplementary tax.)

(a) by inserting after section 6A (2) the following subsections :—

(3) A prescribed person referred to in subsection (1) (a) shall, in the prescribed manner, certify as correct details of all moneys received by the racing club set out in any return made by him in pursuance of subsection (1) (a).

(4) Any person who knowingly omits to include in a return made by him in pursuance of subsection (1) (a) details of all moneys received by the racing club required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

Secs. 17,
17A, 17B,
17C.

(b) by omitting section 17 and by inserting instead the following sections :—

17. Any officer of the Public Service authorised by the Minister in that behalf—

(a) shall, at all reasonable times, have full and free access to any land, building, record or any other matter or thing the examination, inspection or audit, as the case may require, of which is, in the opinion of that officer, necessary for the purpose of determining

whether

Authorised officers—
powers of entry, etc.

Finance (Greyhound-racing Taxation) Management (Amendment).

whether or not a tax or supplementary tax imposed by section 4 of the Finance (Greyhound-racing Taxation) Act, 1931, has been paid; and

(b) may, at all reasonable times, examine, inspect or audit, as the case may require, that land, building, record, matter or thing.

17A. (1) A racing club and any person having the control or possession of a record of a racing club that relates to the receipt of moneys by that racing club shall keep, or arrange for the keeping of, that record in the manner and for the time prescribed in relation to that record or, where a manner is not so prescribed, in such a manner that it can be examined, inspected or audited by an officer authorised under section 17. Keeping of records.

(2) A reference in subsection (1) to a record shall be deemed to include a reference to any document, matter or thing prescribed for the purposes of subsection (1).

17B. Any record referred to in section 17A shall, at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 17, be produced by that person to that officer for examination, inspection or audit. Production of records.

17C. Any person who obstructs or hinders any officer authorised under section 17 and acting in the administration or execution of this Act or the regulations or refuses to produce any record demanded to be produced under section 17B shall be liable to a penalty not exceeding \$100. Obstructing officers.

ARTICLE 10

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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.

R. E. WARD,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 26 November, 1975.*

New South Wales



ANNO VICESIMO QUARTO

ELIZABETHÆ II REGINÆ

Act No. 78, 1975.

An Act to amend the Finance (Greyhound-racing Taxation) Management Act, 1931, to make further provisions relating to the payment of the supplementary tax on the income of racing clubs, and for certain other purposes. [Assented to, 10th December, 1975.]

BE

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

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

Finance (Greyhound-racing Taxation) Management (Amendment).

BE it enacted by the Queen'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:—

Short title. **1.** This Act may be cited as the "Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1975".

Amendment of Act No. 57, 1931. **2.** The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

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(a) by inserting after section 6A (2) the following subsections :—

(3) A prescribed person referred to in subsection (1) (a) shall, in the prescribed manner, certify as correct details of all moneys received by the racing club set out in any return made by him in pursuance of subsection (1) (a).

(4) Any person who knowingly omits to include in a return made by him in pursuance of subsection (1) (a) details of all moneys received by the racing club required by subsection (1) (a) to be set out in that return is liable to a penalty not exceeding \$100.

Secs. 17,
17A, 17B,
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(b) by omitting section 17 and by inserting instead the following sections :—

17. Any officer of the Public Service authorised by the Minister in that behalf—

(a) shall, at all reasonable times, have full and free access to any land, building, record or any other matter or thing the examination, inspection or audit, as the case may require, of which is, in the opinion of that officer, necessary for the purpose of determining

whether

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Finance (Greyhound-racing Taxation) Management (Amendment).

whether or not a tax or supplementary tax imposed by section 4 of the Finance (Greyhound-racing Taxation) Act, 1931, has been paid; and

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17A. (1) A racing club and any person having the control or possession of a record of a racing club that relates to the receipt of moneys by that racing club shall keep, or arrange for the keeping of, that record in the manner and for the time prescribed in relation to that record or, where a manner is not so prescribed, in such a manner that it can be examined, inspected or audited by an officer authorised under section 17. Keeping of records.

(2) A reference in subsection (1) to a record shall be deemed to include a reference to any document, matter or thing prescribed for the purposes of subsection (1).

17B. Any record referred to in section 17A shall, at all reasonable times, on demand being made to the person who has the custody of that record by an officer authorised under section 17, be produced by that person to that officer for examination, inspection or audit. Production of records.

17C. Any person who obstructs or hinders any officer authorised under section 17 and acting in the administration or execution of this Act or the regulations or refuses to produce any record demanded to be produced under section 17B shall be liable to a penalty not exceeding \$100. Obstructing officers.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 10th December, 1975.*

