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.



ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

Act No. , 1975.

An Act to increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith.

BE

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 \mathbf{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 5 follows:—

1. This Act may be cited as the "Racing (Amendment) Short title. Act, 1975".

2. (1) This section and sections 1 and 8 shall commence Commenceon the date of assent to this Act.

10 (2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

3. The Finance (Taxation) Act, 1915, is amended by Amendment 15 omitting from section 6 (7) the matter "subsection (3)" and ^{of Act No.} by inserting instead the matter "subsections (3) and (4)". Sec. 6.

Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.)

4. The Finance (Taxation) Act, 1915, is further amended Further by omitting from section 6 (3) (a) the words "fifteen per of Act No. centum" and by inserting instead the words "seven and 57, 1915. 20 one-half per centum". Sec. 6.

(Tax and supplementary tax on racing clubs and racing associations.)

5.

			Racing (Amena	lment).		
	5. The Totalizator Act, 1916, is amended—					
		(a) (i)	by omitting from "thirteen per centum the words "fourteen	n" and by	y inserting instead	Sec. 8. (Commis- sion.)
5		(ii)	by omitting from se "eight-thirteenths" a word "eight-fourteen	nd by in	(2) (a) the word serting instead the	
10		(iii)	by omitting from se "five-thirteenths" an word "five-fourteen	d by ins	(2) (b) the word the word the	
		(b) by o	mitting from section	10 (2) t	1 4.1.1	
		per	centum" and by in arteen per centum".	serting i	he words "thirteen nstead the words	Sec. 10. (Power of Minister to assume control of totalizator.)
ū	6. om cket	per "fou The Sta the Sec ts and by	centum" and by in orteen per centum". amp Duties Act, 192 ond Schedule the r inserting instead the	serting i 0, is ame natter re	ended by omitting	(Power of Minister to assume control of totalizator.)
u	6. com cket	per "fou The Sta the Sec ts and by NG TICKETS Where the in the sau racecourse	centum" and by in orteen per centum". amp Duties Act, 192 ond Schedule the r inserting instead the	serting i 0, is ame natter re	ended by omitting	(Power of Minister to assume control of totalizator.) Amendment of Act No. 47, 1920. Second

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words $\frac{of Act No.}{56, 1931}$. 30 "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum". (Tax or (Tax on

8. racing clubs.)

8. The Racing Taxation (Betting Tax) Act, 1952, is Amendment amended— 19, 1952.

(a) by omitting from section 2 the word "There" and Sec. 2.
 by inserting instead the words "Subject to subsection (Imposition (2), there";

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(b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

- 15 9. The Totalizator (Off-course Betting) Act, 1964, is Amendment amended— 1, 1964.
 - (a) by omitting from section 14 (2) the word "made—" Sec. 14.
 and by inserting instead the words "made, pay (Applithirteen twenty-eighths of that commission to the cation of Totali-Treasurer to be carried to and form part of the zator Act, Consolidated Revenue Fund.";
 - (b) by omitting section 14 (2) (a) and (b);
 - (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975 [8c]

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Act No. , 1975

Racing (Amendment)

 \mathbf{B} E it exacted by the Oueen'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 "Racing (Amendment) Shortilite. Act. 1975".

 (1) This section and sections 1 and 8 shall commence Commenon the date of assent to this Act.

No. , 1975.

A BILL

To increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith.

[MR COLEMAN—18 November, 1975.]

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 \mathbf{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 5 follows:-

1. This Act may be cited as the "Racing (Amendment) Short title. Act, 1975".

2. (1) This section and sections 1 and 8 shall commence Commenceon the date of assent to this Act.

10 (2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

3. The Finance (Taxation) Act, 1915, is amended by Amendment 15 omitting from section 6 (7) the matter "subsection (3)" and ^{of Act No.} 57, 1915. by inserting instead the matter "subsections (3) and (4)". Sec. 6.

(Tax and supplementary tax on racing clubs and racing associations.)

4. The Finance (Taxation) Act, 1915, is further amended Further by omitting from section 6 (3) (a) the words "fifteen per of Act No. centum" and by inserting instead the words "seven and 57, 1915. 20 one-half per centum". Sec. 6.

Sec. 6. (Tax and supplementary tax on racing clubs and racing **5.** associations.)

Racing (Amendment).	
5. The Totalizator Act, 1916, is amended—	Amendment of Act No. 75, 1916.
 (a) (i) by omitting from section 8 (1) the words "thirteen per centum" and by inserting instead the words "fourteen per centum"; 	Sec. 8. (Commis- sion.)
(ii) by omitting from section 8 (2) (a) the word "eight-thirteenths" and by inserting instead the word "eight-fourteenths";	L ,
 (iii) by omitting from section 8 (2) (b) the word "five-thirteenths" and by inserting instead the word "five-fourteenths"; 	
(b) by omitting from section 10 (2) the words "thirteen per centum" and by inserting instead the words "fourteen per centum".	Sec. 10. (Power of Minister to assume control of totalizator.)
6. The Stamp Duties Act, 1920, is amended by omitting 15 from the Second Schedule the matter relating to betting tickets and by inserting instead the following matter :—	Amendment of Act No. 47, 1920. Second Schedule.
Betting Tickets-	
 (a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Rand- wick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. (b) 0.02 (c) 0.02<td></td>	
(b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a race- course specified in paragraph (a).	

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words of Act No. 56, 1931.
30 "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum". (Tax on

8. racing clubs.)

8. The Racing Taxation (Betting Tax) Act, 1952, is Amendment amended— 19, 1952.

(a) by omitting from section 2 the word "There" and Sec. 2.
 by inserting instead the words "Subject to subsection (Imposition (2), there";

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(b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

- 15 9. The Totalizator (Off-course Betting) Act, 1964, is Amendment amended— 1, 1964.
 - (a) by omitting from section 14 (2) the word "made—" Sec. 14.
 and by inserting instead the words "made, pay (Applithirteen twenty-eighths of that commission to the cation of Totali-Treasurer to be carried to and form part of the zator Act, Consolidated Revenue Fund."; 1916.)
 - (b) by omitting section 14 (2) (a) and (b);
 - (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975 [8c]

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PROOF

RACING (AMENDMENT) BILL, 1975

EXPLANATORY NOTE

THE object of this Bill is to vary, from 1st January, 1976, certain racing taxes and duties so as to increase the payment from this source to the Consolidated Revenue Fund but to give certain concessions in respect of some other racing taxes and duties.

The Bill contains provisions as follows:---

Clause 1 specifies the short title of the proposed Act.

Clause 2 is a commencement provision.

Clause 3 makes it clear that the definition of "net annual income" in section 6 (7) of the Finance (Taxation) Act, 1915, applies to a racing association.

Clause 4 amends the Finance (Taxation) Act, 1915, so as to reduce the amount of supplementary tax payable by a city racing club from 15 per cent to $7\frac{1}{2}$ per cent of its net annual income.

Clause 5 amends the Totalizator Act, 1916, and-

- (a) increases the rate of commission deductible from investments on a totalizator conducted by a club from 13 per cent to 14 per cent;
- (b) increases the percentage of commission that may be retained by certain clubs from 5 per cent to 6 per cent of turnover from on-course totalizators;
- (c) increases the percentage of commission that may be retained by clubs to which the increase referred to in paragraph (b) does not apply from 8 per cent to 9 per cent of turnover from on-course totalizators; and
- (d) increases the rate of commission deductible from investments on a totalizator used by the Minister from 13 per cent to 14 per cent.

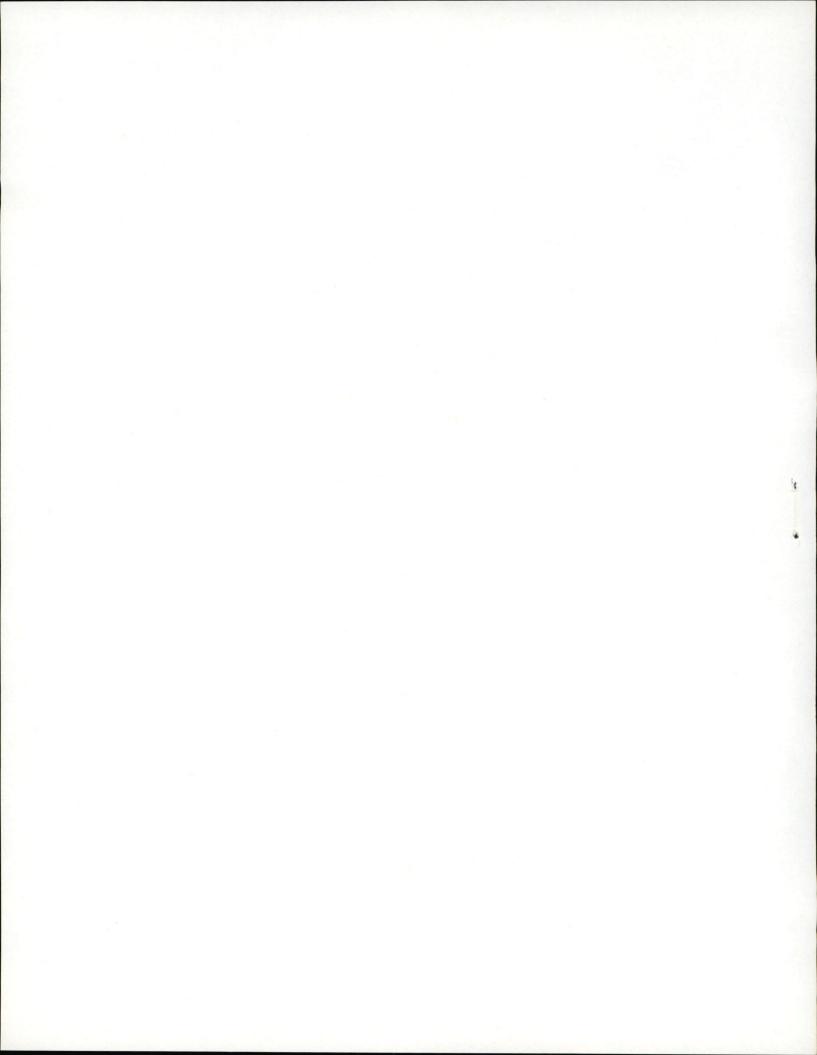
Clause 6 amends the Stamp Duties Act, 1920, so as to lower the duty payable on a betting ticket issued in the saddling paddocks of the racecourses at Canterbury, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park from 4 cents to 2 cents and so as to lower the duty payable on a betting ticket issued in an enclosure other than the saddling paddocks of those racecourses or in any enclosure at any other racecourse, in some cases from 4 cents to 1 cent and in other cases from 2 cents to 1 cent.

Clause 7 amends the Finance (Greyhound-racing Taxation) Act, 1931, so as to reduce the amount of supplementary tax payable by a city greyhound racing club from 15 per cent to $7\frac{1}{2}$ per cent of its net annual income.

Clause 8 amends the Racing Taxation (Betting Tax) Act, 1952, so as to increase the rate of tax payable on bets made with bookmakers from 1 per cent to 2 per cent.

Clause 9 amends the Totalizator (Off-course Betting) Act, 1964, so as to increase the proportion of commission payable to the Treasurer under section 8 (1) of the Totalizator Act, 1916, by a racing club or the Totalizator Agency Board from eleven twenty-sixths to thirteen twenty-eighths.

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PROOF

No. , 1975.

A BILL

To increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith.

[MR COLEMAN—18 November, 1975.]

BE

99679 528-

 \mathbf{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 5 follows:-

1. This Act may be cited as the "Racing (Amendment) Short title. Act, 1975".

2. (1) This section and sections 1 and 8 shall commence Commenceon the date of assent to this Act.

10 (2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

3. The Finance (Taxation) Act, 1915, is amended by Amendment 15 omitting from section 6 (7) the matter "subsection (3)" and of Act No. 57, 1915. by inserting instead the matter "subsections (3) and (4)". Sec. 6.

(Tax and supplementary tax on racing clubs and racing associations.)

4. The Finance (Taxation) Act, 1915, is further amended Further by omitting from section 6 (3) (a) the words "fifteen per of Act No. centum" and by inserting instead the words "seven and 57, 1915. 20 one-half per centum". Sec. 6.

per of Act No. and 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing **5.** associations.)

	Racing (Amend	lment).	
	5. The Totalizator Act, 1916,	is amended—	Amendment of Act No. 75, 1916.
	(a) (i) by omitting from s "thirteen per centum the words "fourteen	" and by inserting instead	
5		ction 8 (2) (a) the word nd by inserting instead the nths";	
10		ction 8 (2) (b) the word d by inserting instead the ths";	
	(b) by omitting from section per centum" and by in "fourteen per centum".	10 (2) the words "thirteen serting instead the words	Sec. 10. (Power of Minister to assume control of totalizator.)
15 fi ti	6. The Stamp Duties Act, 1920 rom the Second Schedule the mickets and by inserting instead the	natter relating to betting	Amendment of Act No. 47, 1920. Second Schedule.
H	Betting Tickets-	utin bijnens /1 bin	
20	 (a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Rand- wick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. 	0.02	
25	(b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a race- course specified in paragraph (a).	0.01	

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words of Act No. 56, 1931.
30 "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum". (Tax on

8. racing clubs.)

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8. The Racing Taxation (Betting Tax) Act, 1952, is Amendment amendedof Act No. 19, 1952.

- Sec. 2.
- (a) by omitting from section 2 the word "There" and (Imposition of tax.) by inserting instead the words "Subject to subsection (2), there";
- (b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

15 The Totalizator (Off-course Betting) Act, 1964, is Amendment 9. amendedof Act No. 1, 1964.

Sec. 14.

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- (a) by omitting from section 14 (2) the word "made—" (Appliand by inserting instead the words "made, pay of Totalithirteen twenty-eighths of that commission to the ^{zator} Act, 1916.) Treasurer to be carried to and form part of the Consolidated Revenue Fund.";
- (b) by omitting section 14 (2) (a) and (b);
- (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES-1975

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ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

Act No. 88, 1975.

An Act to increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith. [Assented to, 10th December, 1975.]

BE

P 4148 [8c]

 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:—

Short title.

1. This Act may be cited as the "Racing (Amendment) Act, 1975".

Commencement.

2. (1) This section and sections 1 and 8 shall commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

Amendment of Act No. 57, 1915. O Sec. 6. b (Tax and supplementary tax on racing clubs and racing associations.)

Further amendment of Act No. 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.) 3. The Finance (Taxation) Act, 1915, is amended by omitting from section 6 (7) the matter "subsection (3)" and by inserting instead the matter "subsections (3) and (4)".

4. The Finance (Taxation) Act, 1915, is further amended by omitting from section 6(3) (a) the words "fifteen per centum" and by inserting instead the words "seven and one-half per centum".

5.

Racing (Amendment).

5. The Totalizator Act, 1916, is amended—

Amendment of Act No. 75, 1916.

- (a) (i) by omitting from section 8 (1) the words Sec. 8.
 "thirteen per centum" and by inserting instead (Commister sion.)
 the words "fourteen per centum";
 - (ii) by omitting from section 8 (2) (a) the word "eight-thirteenths" and by inserting instead the word "eight-fourteenths";
 - (iii) by omitting from section 8 (2) (b) the word "five-thirteenths" and by inserting instead the word "five-fourteenths";
- (b) by omitting from section 10 (2) the words "thirteen Sec. 10. per centum" and by inserting instead the words (Power of "fourteen per centum".

Minister to assume control of totalizator.)

6. The Stamp Duties Act, 1920, is amended by omitting Amendment from the Second Schedule the matter relating to betting $\frac{\text{of Act No.}}{47, 1920}$. tickets and by inserting instead the following matter :— Second

Second Schedule.

BETTING TICKETS-

- (a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park.
 (b) Where the betting ticket is issued
 (c) 0.02
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- (b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words of Act No. "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum". (Tax on

8. clubs.)

Racing (Amendment).

Amendment 8. The Racing Taxation (Betting Tax) Act, 1952, is of Act No. amended— 19, 1952.

Sec. 2. (Imposition of tax.)

- (a) by omitting from section 2 the word "There" and by inserting instead the words "Subject to subsection (2), there";
- (b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

Amendment 9. The Totalizator (Off-course Betting) Act, 1964, is of Act No. amended— 1, 1964.

Sec. 14. (Application of Totalizator Act, 1916.)

- (a) by omitting from section 14 (2) the word "made—" and by inserting instead the words "made, pay thirteen twenty-eighths of that commission to the Treasurer to be carried to and form part of the Consolidated Revenue Fund.";
- (b) by omitting section 14 (2) (a) and (b);
- (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES-1975

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I certify that this PUBLIC BILL, which originated in the LEGISLA-TIVE 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, 27 November, 1975.

* * *



New South Wales

ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

Act No. 88, 1975.

* * * *

An Act to increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith. [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

Racing (Amendment).

 \mathbf{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:—

Short title.

1. This Act may be cited as the "Racing (Amendment) Act, 1975".

Commencement. 2. (1) This section and sections 1 and 8 shall commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

Amendment of Act No. 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.) Further

Further amendment of Act No. 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.) 3. The Finance (Taxation) Act, 1915, is amended by omitting from section 6 (7) the matter "subsection (3)" and by inserting instead the matter "subsections (3) and (4)".

4. The Finance (Taxation) Act, 1915, is further amended by omitting from section 6(3) (a) the words "fifteen per centum" and by inserting instead the words "seven and one-half per centum".

5.

Act No. 86, 1975.	
Racing (Amendment).	
5. The Totalizator Act, 1916, is amended—	Amendment of Act No. 75, 1916.
 (a) (i) by omitting from section 8 (1) the words "thirteen per centum" and by inserting instead the words "fourteen per centum"; 	S Sec. 8. (Commis- sion.)
(ii) by omitting from section 8 (2) (a) the word "eight-thirteenths" and by inserting instead the word "eight-fourteenths";	1
(iii) by omitting from section 8 (2) (b) the word "five-thirteenths" and by inserting instead the word "five-fourteenths";	1
(b) by omitting from section 10 (2) the words "thirteer per centum" and by inserting instead the words "fourteen per centum".	Sec. 10. (Power of Minister to assume control of totalizator.)
6. The Stamp Duties Act, 1920, is amended by omitting com the Second Schedule the matter relating to betting ckets and by inserting instead the following matter :—	Amendment of Act No. 47, 1920. Second Schedule.
BETTING TICKETS-	
 (a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Rand- wick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. (a) 0.02 (b) 0.02 (c) 0.02<	
(b) Where the betting ticket is issued 0.01 in any part of a racecourse except	

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words of Act No. "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum".

8. racing clubs.)

Amendment 8. The Racing Taxation (Betting Tax) Act, 1952, is of Act No. 19, 1952. amended—

Sec. 2. (Imposition of tax.)

- (a) by omitting from section 2 the word "There" and by inserting instead the words "Subject to subsection (2), there";
- (b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

Amendment 9. The Totalizator (Off-course Betting) Act, 1964, is amended—

Sec. 14. (Application of Totalizator Act, 1916.) (a) by omitting from section 14 (2) the word "made—" and by inserting instead the words "made, pay thirteen twenty-eighths of that commission to the Treasurer to be carried to and form part of the Consolidated Revenue Fund.";

- (b) by omitting section 14 (2) (a) and (b);
- (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

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

A. R. CUTLER, Governor.

Government House, Sydney, 10th December, 1975.



ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

Act No. 88, 1975.

An Act to increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith. [Assented to, 10th December, 1975.]

BE

P 4148 [8c]

 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:—

Short title.

1. This Act may be cited as the "Racing (Amendment) Act, 1975".

Commencement.

2. (1) This section and sections 1 and 8 shall commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st January, 1975.

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Amendment of Act No. 57, 1915. O Sec. 6. b (Tax and supplementary tax on racing clubs and racing associations.)

Further amendment of Act No. 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.) 3. The Finance (Taxation) Act, 1915, is amended by omitting from section 6 (7) the matter "subsection (3)" and by inserting instead the matter "subsections (3) and (4)".

4. The Finance (Taxation) Act, 1915, is further amended by omitting from section 6(3) (a) the words "fifteen per centum" and by inserting instead the words "seven and one-half per centum".

5.

Racing (Amendment).

5. The Totalizator Act, 1916, is amended—

Amendment of Act No. 75, 1916.

- (a) (i) by omitting from section 8 (1) the words Sec. 8.
 "thirteen per centum" and by inserting instead (Commister sion.)
 the words "fourteen per centum";
 - (ii) by omitting from section 8 (2) (a) the word "eight-thirteenths" and by inserting instead the word "eight-fourteenths";
 - (iii) by omitting from section 8 (2) (b) the word "five-thirteenths" and by inserting instead the word "five-fourteenths";
- (b) by omitting from section 10 (2) the words "thirteen Sec. 10. per centum" and by inserting instead the words (Power of "fourteen per centum".

to assume control of totalizator.)

6. The Stamp Duties Act, 1920, is amended by omitting Amendment from the Second Schedule the matter relating to betting $\frac{\text{of Act No.}}{47, 1920}$. tickets and by inserting instead the following matter :— Second

Second Schedule.

BETTING TICKETS-

(a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park.
(b) Where the betting ticket is issued in any part of a racecourse except
0.02
0.02
0.01

the saddling paddock of a racecourse specified in paragraph (a).

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words of Act No. "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum". (Tax on

(Tax on racing

8. clubs.)

Racing (Amendment).

Amendment 8. The Racing Taxation (Betting Tax) Act, 1952, is of Act No. amended— 19, 1952.

Sec. 2. (Imposition of tax.)

- (a) by omitting from section 2 the word "There" and by inserting instead the words "Subject to subsection (2), there";
- (b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

Amendment 9. The Totalizator (Off-course Betting) Act, 1964, is of Act No. amended— 1, 1964.

Sec. 14. (Application of Totalizator Act, 1916.)

- (a) by omitting from section 14 (2) the word "made—" and by inserting instead the words "made, pay thirteen twenty-eighths of that commission to the Treasurer to be carried to and form part of the Consolidated Revenue Fund.";
- (b) by omitting section 14 (2) (a) and (b);
- (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES-1975

I certify that this PUBLIC BILL, which originated in the LEGISLA-TIVE 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, 27 November, 1975.

* * *



New South Wales

ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

Act No. 88, 1975.

* * * *

An Act to increase certain taxes and duties payable in connection with racing; to reduce the rate of supplementary tax payable by certain racing clubs and the duty payable in respect of betting tickets; to validate certain matters; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith. [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

Racing (Amendment).

 \mathbf{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:—

Short title.

1. This Act may be cited as the "Racing (Amendment) Act, 1975".

Commencement. 2. (1) This section and sections 1 and 8 shall commence on the date of assent to this Act.

(2) Section 3 shall be deemed to have commenced on 1st January, 1975.

(3) Sections 4, 5, 6, 7 and 9 shall commence on 1st January, 1976.

Amendment of Act No. 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.) Further

Further amendment of Act No. 57, 1915. Sec. 6. (Tax and supplementary tax on racing clubs and racing associations.) 3. The Finance (Taxation) Act, 1915, is amended by omitting from section 6 (7) the matter "subsection (3)" and by inserting instead the matter "subsections (3) and (4)".

4. The Finance (Taxation) Act, 1915, is further amended by omitting from section 6(3) (a) the words "fifteen per centum" and by inserting instead the words "seven and one-half per centum".

5.

Act No. 86, 1975.	
Racing (Amendment).	
5. The Totalizator Act, 1916, is amended—	Amendment of Act No. 75, 1916.
 (a) (i) by omitting from section 8 (1) the words "thirteen per centum" and by inserting instead the words "fourteen per centum"; 	S Sec. 8. (Commis- sion.)
(ii) by omitting from section 8 (2) (a) the word "eight-thirteenths" and by inserting instead the word "eight-fourteenths";	1
(iii) by omitting from section 8 (2) (b) the word "five-thirteenths" and by inserting instead the word "five-fourteenths";	1
(b) by omitting from section 10 (2) the words "thirteer per centum" and by inserting instead the words "fourteen per centum".	Sec. 10. (Power of Minister to assume control of totalizator.)
6. The Stamp Duties Act, 1920, is amended by omitting com the Second Schedule the matter relating to betting ckets and by inserting instead the following matter :—	Amendment of Act No. 47, 1920. Second Schedule.
BETTING TICKETS-	
 (a) Where the betting ticket is issued in the saddling paddock of the racecourse at Canterbury, Rand- wick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. (a) 0.02 (b) 0.02 (c) 0.02<	
(b) Where the betting ticket is issued 0.01 in any part of a racecourse except	

7. The Finance (Greyhound-racing Taxation) Act, 1931, Amendment is amended by omitting from section 4 (2) (a) the words of Act No. "fifteen per centum" and by inserting instead the words "seven Sec. 4. and one-half per centum".

8. racing clubs.)

Amendment 8. The Racing Taxation (Betting Tax) Act, 1952, is of Act No. 19, 1952. amended—

Sec. 2. (Imposition of tax.)

- (a) by omitting from section 2 the word "There" and by inserting instead the words "Subject to subsection (2), there";
- (b) by inserting at the end of section 2 the following subsection :---

(2) In respect of a bet made on or after 1st January, 1976, relating to an event or contingency referred to in subsection (1) that is determined on or after that date, the rate of tax is, instead of the rate specified in that subsection, two per centum of the total amount of the bets made by backers with any bookmaker.

Amendment 9. The Totalizator (Off-course Betting) Act, 1964, is amended—

Sec. 14. (Application of Totalizator Act, 1916.) (a) by omitting from section 14 (2) the word "made—" and by inserting instead the words "made, pay thirteen twenty-eighths of that commission to the Treasurer to be carried to and form part of the Consolidated Revenue Fund.";

- (b) by omitting section 14 (2) (a) and (b);
- (c) by omitting from section 14 (3) the word "payments" and by inserting instead the words "a payment".

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

A. R. CUTLER, Governor.

Government House, Sydney, 10th December, 1975.