

*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**

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**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

*Racing (Amendment).*

**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 "Racing (Amendment) Act, 1975". Short title.

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

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

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

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 20 one-half per centum". Further  
amendment  
of Act No.  
57, 1915.

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

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 “thirteen per centum” and by inserting instead the words “fourteen per centum”;
- 5 (ii) by omitting from section 8 (2) (a) the word “eight-thirteenths” and by inserting instead the word “eight-fourteenths”;
- 10 (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. 8.  
(Commis-  
sion.)

Sec. 10.  
(Power of  
Minister  
to assume  
control of  
totalizator.)

6. The Stamp Duties Act, 1920, is amended by omitting 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—

20	(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.	0.02	} The bookmaker.
25	(b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).	0.01	

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.

Amendment  
of Act No.  
56, 1931.

Sec. 4.  
(Tax on  
racing  
clubs.)

8.

*Racing (Amendment).*

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

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

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

10 (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 amended— Amendment of Act No. 1, 1964.

20 (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."; Sec. 14. (Application of Totalizator Act, 1916.)

(b) by omitting section 14 (2) (a) and (b);

25 (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]

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 "Racing (Amendment) Act, 1975."

2. (1) This section and sections 3 and 4 shall commence operation on the date of assent to this Act.

No. , 1975.

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# 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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BE

*Racing (Amendment).*

**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 "Racing (Amendment) Act, 1975". Short title.

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

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 omitting from section 6 (7) the matter "subsection (3)" and by inserting instead the matter "subsections (3) and (4)". Amendment of Act No. 57, 1915.

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

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 20 one-half per centum". Further amendment of Act No. 57, 1915.

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

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 "thirteen per centum" and by inserting instead the words "fourteen per centum";

Sec. 8.  
(Commis-  
sion.)

5 (ii) by omitting from section 8 (2) (a) the word "eight-thirteenths" and by inserting instead the word "eight-fourteenths";

10 (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 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—

20	(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.	0.02	} The bookmaker.
25	(b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).	0.01	

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words "fifteen per centum" and by inserting instead the words "seven and one-half per centum".

Amendment  
of Act No.  
56, 1931.

Sec. 4.  
(Tax on  
racing  
clubs.)

8.

*Racing (Amendment).*

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

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

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

10 (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 amended— Amendment of Act No. 1, 1964.

20 (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."; Sec. 14. (Application of Totalizator Act, 1916.)

(b) by omitting section 14 (2) (a) and (b);

25 (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]



**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 7½ 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 7½ 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.



*PROOF*

No. , 1975.

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## 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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BE

*Racing (Amendment).*

**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 "Racing (Amendment) Act, 1975". Short title.

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

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.

15 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)". Amendment of Act No. 57, 1915.

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

20 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". Further amendment of Act No. 57, 1915.

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

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 “thirteen per centum” and by inserting instead the words “fourteen per centum”;
- 5 (ii) by omitting from section 8 (2) (a) the word “eight-thirteenths” and by inserting instead the word “eight-fourteenths”;
- 10 (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. 8.  
(Commis-  
sion.)

Sec. 10.  
(Power of  
Minister  
to assume  
control of  
totalizator.)

6. The Stamp Duties Act, 1920, is amended by omitting 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—

- |    |  |      |                  |
|----|--|------|------------------|
| 20 | (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. | 0.02 | } The bookmaker. |
| 25 | (b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).                       | 0.01 |                  |

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.

Amendment  
of Act No.  
56, 1931.  
Sec. 4.  
(Tax on  
racing  
clubs.)

8.

*Racing (Amendment).*

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

Amendment  
of Act No.  
19, 1952.

Sec. 2.

(Imposition  
of tax.)

5 (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 :—

10 (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  
amended—

Amendment  
of Act No.  
1, 1964.

Sec. 14.

(Appli-  
cation  
of Totali-  
zator Act,  
1916.)

20 (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);

25 (c) by omitting from section 14 (3) the word "pay-  
ments" and by inserting instead the words "a  
payment".

# New South Wales



ANNO VICESIMO QUARTO

## ELIZABETHÆ II REGINÆ

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### 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

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*Racing (Amendment).*

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**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".

Commence-      **2.** (1) This section and sections 1 and 8 shall commence  
ment.            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  
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".



*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”;
- (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”;

Sec. 8.  
(Commis-  
sion.)

- (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 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, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. | 0.02 | } The bookmaker. |
| (b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).                       | 0.01 |                  |

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.

Amendment  
of Act No.  
56, 1931.  
Sec. 4.  
(Tax on  
racing  
clubs.)

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*Racing (Amendment).*


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Amendment  
of Act No.  
19, 1952.

**8. The Racing Taxation (Betting Tax) Act, 1952, is 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  
of Act No.  
1, 1964.

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

Sec. 14.  
(Applica-  
tion  
of Totali-  
zator 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".

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BY AUTHORITY

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

*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, 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*

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*Racing (Amendment).*


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**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".

Commence-     **2.** (1) This section and sections 1 and 8 shall commence  
ment.           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     **3.** The Finance (Taxation) Act, 1915, is amended by  
of Act No.     omitting from section 6 (7) the matter "subsection (3)" and  
57, 1915.     by inserting instead the matter "subsections (3) and (4)".  
Sec. 6.

(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
associa-  
tions.)

Further     **4.** The Finance (Taxation) Act, 1915, is further amended  
amendment     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.     one-half per centum".  
Sec. 6.

(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
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tions.)

**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 “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”;
- (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  
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6. The Stamp Duties Act, 1920, is amended by omitting 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, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. | 0.02 | } | The bookmaker. |
| (b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).                       | 0.01 |   |                |

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.
- Amendment  
of Act No.  
56, 1931.  
Sec. 4.  
(Tax on  
racing  
clubs.)
- 8.**

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*Racing (Amendment).*


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Amendment of Act No. 19, 1952. **8. The Racing Taxation (Betting Tax) Act, 1952, is 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 of Act No. 1, 1964. **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.*

# New South Wales



ANNO VICESIMO QUARTO

## ELIZABETHÆ II REGINÆ

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### 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

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*Racing (Amendment).*

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**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".

Commence-      **2.** (1) This section and sections 1 and 8 shall commence  
ment.            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  
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".



*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”;

(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 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, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. 0.02

(b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a). 0.01

The bookmaker.

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.

Amendment  
of Act No.  
56, 1931.

Sec. 4.  
(Tax on  
racing  
clubs.)

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*Racing (Amendment).*


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Amendment  
of Act No.  
19, 1952.

**8. The Racing Taxation (Betting Tax) Act, 1952, is 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  
of Act No.  
1, 1964.

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

Sec. 14.  
(Applica-  
tion  
of Totali-  
zator 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".

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BY AUTHORITY

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

*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, 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*

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*Racing (Amendment).*


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**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".

Commence-     **2.** (1) This section and sections 1 and 8 shall commence  
ment.           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     **3.** The Finance (Taxation) Act, 1915, is amended by  
of Act No.     omitting from section 6 (7) the matter "subsection (3)" and  
57, 1915.     by inserting instead the matter "subsections (3) and (4)".

Sec. 6.  
(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
associa-  
tions.)

Further     **4.** The Finance (Taxation) Act, 1915, is further amended  
amendment     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.     one-half per centum".

Sec. 6.  
(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
associa-  
tions.)

**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 “thirteen per centum” and by inserting instead 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”;

Sec. 8.  
(Commis-  
sion.)

- (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 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, Randwick, Rosehill, Warwick Farm, Harold Park or Wentworth Park. | 0.02 | } | The bookmaker. |
| (b) Where the betting ticket is issued in any part of a racecourse except the saddling paddock of a racecourse specified in paragraph (a).                       | 0.01 |   |                |

**7.** The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting from section 4 (2) (a) the words “fifteen per centum” and by inserting instead the words “seven and one-half per centum”.Amendment  
of Act No.  
56, 1931.Sec. 4.  
(Tax on  
racing  
clubs.)**8.**

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*Racing (Amendment).*


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Amendment of Act No. 19, 1952. **8. The Racing Taxation (Betting Tax) Act, 1952, is 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 of Act No. 1, 1964. **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.*