

FINANCE TAXATION MANAGEMENT BILL.

SCHEDULE of Amendments referred to in Message of 15th December, 1915.

Title, lines 2, 3, and 4. *Omit* "to give certain rights to bookmakers paying the tax
"under that Act"

Page 2, clause 1. At end of clause add new subclause (3).

Page 3, clause 6. *Omit* clause.

MANAGE TAXATION MANAGEMENT BILL

SCHEDULE of Amendments proposed in the Bill of 1917

Page 3, clause 1. At end of clause add new sub-clause (3).
Page 3, clause 6. Omit clause.
Page 3, clause 7. At end of clause add new sub-clause (3).
"under that Act"
Title, lines 2, 3, and 4. Omit "to give certain rights to bookkeepers paying the

This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

W. S. MOWLE,
Acting Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 15 December, 1915.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with Amendments.

W. L. S. COOPER,
Clerk of the Parliaments.
Legislative Council Chamber,
Sydney, 15th December, 1915.

New South Wales.



ANNO SEXTO

GEORGI V REGIS.

Act No. , 1915.

An Act to provide for the collection of taxes under the Finance (Taxation) Act, 1915; ~~to give certain rights to bookmakers paying the tax under that Act;~~ to amend the Motor Tax Management Act, 1914; and for purposes consequent thereon or incidental thereto.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

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1.

NOTE.—The words to be omitted are ruled through; those to be inserted are printed in black letter.

Finance Taxation Management.

1. (1) This Act may be cited as the "Finance Taxation Management Act, 1915." Short title.

(2) In this Act, words and expressions used therein shall have the meanings defined in the Finance (Taxation) Act, 1915. Definitions.

(3) This Act shall be read with the Gaming and Betting Act, 1912, in respect of bookmakers, race meetings, and racecourses.

Motor taxes.

2. Notwithstanding the provisions of the Motor Tax Management Act, 1914, the tax on motor vehicles, the registration or renewal of registration of which was effected on or after the first day of July, one thousand nine hundred and fifteen, and before the commencement of the Finance (Taxation) Act, 1915, shall be paid within fourteen days after such commencement. Time for payment of tax.

3. The amount of any tax imposed on a motor vehicle by the Finance (Taxation) Act, 1914, or the Finance (Taxation) Act, 1915, may be recovered before a stipendiary or police magistrate, or any two justices in petty sessions, from the person liable to pay the same, whether such liability accrued before or after the commencement of this Act. Recovery of tax.

Betting taxes.

4. For the purpose of the collection of taxes under the Finance (Taxation) Act, 1915, every racing club and racing association shall at the times and in the manner prescribed by regulations under this Act forward to the Colonial Treasurer a return made by the prescribed person, setting out, inter alia, the names and addresses of the bookmakers licensed or registered by it, or to whom a permit has been given to carry on his business as a bookmaker, and the amount received by it in respect of each such license, registration, and permit. Returns by racing clubs and associations.

5. Any bookmaker who makes a bet shall forthwith issue to the person with whom he bets a betting ticket duly stamped, and if he fails to do so he shall be liable for each offence to a penalty not less than two pounds nor more than ten pounds. Betting tickets to be issued.

6.

Finance Taxation Management.

6. Any bookmaker who pays the tax prescribed by the provisions of the Finance (Taxation) Act, 1915, shall be entitled to bet on the racecourse in respect of which he has been licensed by the racing club or association issuing the license.

Bookmaker
entitled to
bet.

7. Stamp duty imposed by the Finance (Taxation) Act, 1915, in respect of betting tickets shall be denoted by a stamp upon the material on which any betting ticket is written. The provisions of the Stamp Duties Act, 1898, and the Acts amending it shall apply in respect of such stamp duty.

Stamp duty
on betting
tickets.

Collection of taxes.

7. Any taxes under Part III of the Finance (Taxation) Act, 1915 (except stamp duty) shall be paid into the Treasury by the racing clubs, racing associations, or persons liable for the same on or before dates to be fixed by regulation made under this Act; and the amount thereof shall be carried to the Consolidated Revenue. If such taxes be not paid on or before the due date, an additional tax amounting to ten per centum of the tax unpaid shall be payable by way of penalty.

The payment
of taxes.

8. Any taxes imposed by Part III of the Finance (Taxation) Act, 1915, may be recovered as a Crown debt in any court of competent jurisdiction.

Taxes a
Crown debt.

25

Regulations.

9. The Governor may make regulations to carry out the provisions of this Act.

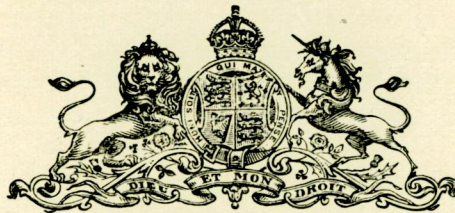
Regulations.

[3d.]

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.

*Acting Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, December, 1915.*

New South Wales.



ANNO SEXTO

GEORGI V REGIS.

Act No. , 1915.

An Act to provide for the collection of taxes under the Finance (Taxation) Act, 1915; to give certain rights to bookmakers paying the tax under that Act; to amend the Motor Tax Management Act, 1914; and for purposes consequent thereon or incidental thereto.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Finance Taxation Management.

1. (1) This Act may be cited as the "Finance Taxation Management Act, 1915." Short title.

(2) In this Act, words and expressions used therein shall have the meanings defined in the Finance (Taxation) Act, 1915. Definitions.

Motor taxes.

2. Notwithstanding the provisions of the Motor Tax Management Act, 1914, the tax on motor vehicles, the registration or renewal of registration of which was effected on or after the first day of July, one thousand nine hundred and fifteen, and before the commencement of the Finance (Taxation) Act, 1915, shall be paid within fourteen days after such commencement. Time for payment of tax.

3. The amount of any tax imposed on a motor vehicle by the Finance (Taxation) Act, 1914, or the Finance (Taxation) Act, 1915, may be recovered before a stipendiary or police magistrate, or any two justices in petty sessions, from the person liable to pay the same, whether such liability accrued before or after the commencement of this Act. Recovery of tax.

Betting taxes.

4. For the purpose of the collection of taxes under the Finance (Taxation) Act, 1915, every racing club and racing association shall at the times and in the manner prescribed by regulations under this Act forward to the Colonial Treasurer a return made by the prescribed person, setting out, inter alia, the names and addresses of the bookmakers licensed or registered by it, or to whom a permit has been given to carry on his business as a bookmaker, and the amount received by it in respect of each such license, registration, and permit. Returns by racing clubs and associations.

5. Any bookmaker who makes a bet shall forthwith issue to the person with whom he bets a betting ticket duly stamped, and if he fails to do so he shall be liable for each offence to a penalty not less than two pounds nor more than ten pounds. Betting tickets to be issued.

6.

Finance Taxation Management.

6. Any bookmaker who pays the tax prescribed by the provisions of the Finance (Taxation) Act, 1915, shall be entitled to bet on the racecourse in respect of which he has been licensed by the racing club or association issuing the license.

7. Stamp duty imposed by the Finance (Taxation) Act, 1915, in respect of betting tickets shall be denoted by a stamp upon the material on which any betting ticket is written. The provisions of the Stamp Duties Act, 1898, and the Acts amending it shall apply in respect of such stamp duty.

Collection of taxes.

8. Any taxes under Part III of the Finance (Taxation) Act, 1915 (except stamp duty) shall be paid into the Treasury by the racing clubs, racing associations, or persons liable for the same on or before dates to be fixed by regulation made under this Act; and the amount thereof shall be carried to the Consolidated Revenue. If such taxes be not paid on or before the due date, an additional tax amounting to ten per centum of the tax unpaid shall be payable by way of penalty.

9. Any taxes imposed by Part III of the Finance (Taxation) Act, 1915, may be recovered as a Crown debt in any court of competent jurisdiction.

25

Regulations.

10. The Governor may make regulations to carry out the provisions of this Act.

The Public Bill originated in the Executive Assembly and having been passed by the Executive Council is now ready for presentation to the Legislative Council for its consideration.

Chief Clerk of the Executive Assembly

December, 1916

THE PUBLIC BILL

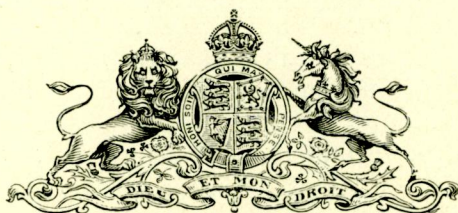
Under the
of the
for the
and for
reason of

It is enacted by the King's Most Excellent Majesty, in pursuance of the authority of the Legislative Council and Executive Assembly of the South African Republic, that the following provisions shall have effect as if they were enacted by the authority of the King's Most Excellent Majesty:

1.

186

New South Wales.



ANNO SEXTO

GEORGI V REGIS.

Act No. 60, 1915.

An Act [to provide for the collection of taxes under the Finance (Taxation) Act, 1915 ; to amend the Motor Tax Management Act, 1914 ; and for purposes consequent thereon or incidental thereto. [Assented to, 22nd December, 1915.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1.

Finance Taxation Management.

Short title. **1.** (1) This Act may be cited as the "Finance Taxation Management Act, 1915."

Definitions. (2) In this Act, words and expressions used therein shall have the meanings defined in the Finance (Taxation) Act, 1915.

(3) This Act shall be read with the Gaming and Betting Act, 1912, in respect of bookmakers, race meetings, and racecourses.

Motor taxes.

Time for pay-
ment of tax. **2.** Notwithstanding the provisions of the Motor Tax Management Act, 1914, the tax on motor vehicles, the registration or renewal of registration of which was effected on or after the first day of July, one thousand nine hundred and fifteen, and before the commencement of the Finance (Taxation) Act, 1915, shall be paid within fourteen days after such commencement.

Recovery of
tax. **3.** The amount of any tax imposed on a motor vehicle by the Finance (Taxation) Act, 1914, or the Finance (Taxation) Act, 1915, may be recovered before a stipendiary or police magistrate, or any two justices in petty sessions, from the person liable to pay the same, whether such liability accrued before or after the commencement of this Act.

Betting taxes.

Returns by
racing clubs
and asso-
ciations. **4.** For the purpose of the collection of taxes under the Finance (Taxation) Act, 1915, every racing club and racing association shall at the times and in the manner prescribed by regulations under this Act forward to the Colonial Treasurer a return made by the prescribed person, setting out, inter alia, the names and addresses of the bookmakers licensed or registered by it, or to whom a permit has been given to carry on his business as a bookmaker, and the amount received by it in respect of each such license, registration, and permit.

Betting
tickets to be
issued. **5.** Any bookmaker who makes a bet shall forthwith issue to the person with whom he bets a betting ticket duly stamped, and if he fails to do so he shall be liable for each offence to a penalty not less than two pounds nor more than ten pounds. **6.**

Finance Taxation Management.

6. Stamp duty imposed by the Finance (Taxation) Act, 1915, in respect of betting tickets shall be denoted by a stamp upon the material on which any betting ticket is written. The provisions of the Stamp Duties Act, 1898, and the Acts amending it shall apply in respect of such stamp duty.

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Collection of taxes.

7. Any taxes under Part III of the Finance (Taxation) Act, 1915 (except stamp duty) shall be paid into the Treasury by the racing clubs, racing associations, or persons liable for the same on or before dates to be fixed by regulation made under this Act; and the amount thereof shall be carried to the Consolidated Revenue. If such taxes be not paid on or before the due date, an additional tax amounting to ten per centum of the tax unpaid shall be payable by way of penalty.

The payment
of taxes.

8. Any taxes imposed by Part III of the Finance (Taxation) Act, 1915, may be recovered as a Crown debt in any court of competent jurisdiction.

Taxes a
Crown debt.

Regulations.

9. The Governor may make regulations to carry out the provisions of this Act.

Regulations.

By Authority :

WILLIAM APPEGATE GULLICK, Government Printer, Sydney, 1915.

[3d.]

I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

W. S. MOWLE,
Acting Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 16 December, 1915.*

New South Wales.



ANNO SEXTO

GEORGI V REGIS.

Act No. 60, 1915.

An Act to provide for the collection of taxes under the Finance (Taxation) Act, 1915; to amend the Motor Tax Management Act, 1914; and for purposes consequent thereon or incidental thereto. [Assented to, 22nd December, 1915.]

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1.

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

THOS. H. THROWER,
Chairman of Committees of the Legislative Assembly.

Finance Taxation Management.

Short title. **1.** (1) This Act may be cited as the "Finance Taxation Management Act, 1915."

Definitions. (2) In this Act, words and expressions used therein shall have the meanings defined in the Finance (Taxation) Act, 1915.

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8. Any taxes imposed by Part III of the Finance (Taxation) Act, 1915, may be recovered as a Crown debt in any court of competent jurisdiction. Taxes a Crown debt.

Regulations.

9. The Governor may make regulations to carry out the provisions of this Act. Regulations.

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

G. STRICKLAND,
Government House, Sydney, 22nd December, 1915. Governor..

