

[CONFIDENTIAL.]

(Rough Draft for Consideration Only.)

No. , 1926.

A BILL

To vary the rates of tax upon payments for admission into racecourses in certain particulars; to impose a tax upon payments for admission into certain racecourses; to amend the Racecourses Admission Tax Act, 1920, and certain other Acts; and for purposes connected therewith.

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

1. (1) This Act may be cited as the "Racecourses Short title.
Admission Tax (Amendment) Act, 1926."

(2) This Act shall be read and construed with the Racecourses Admission Tax Act, 1920, which Act as amended by the Racecourses Admission Tax (Amendment) Act, 1920, is in this Act referred to as the Principal Act. Construction.

(3) The Principal Act as amended by this Act may be cited as the "Racecourses Admission Tax Act, 1920-1926." Citation.

(4) This Act shall come into operation on a day to be appointed by the Governor and notified by proclamation published in the Gazette. Commencement.

2. There shall be levied and paid on all payments for admission to a racecourse an admission tax at the rates and amounts declared in the Racecourses Admission Tax Act, 1920-1926. Imposition of admission tax.

3. (1) The Principal Act is amended as follows:— Amendment of Act No. 2, 1920.

(a) by omitting section four; Sec. 4.

(b) by inserting in section six after the word "racecourse" where it firstly occurs the words "within forty miles of the General Post Office, Sydney"; Sec. 6.

(c) by inserting next after section six the following new sections:— New sections 6A, 6B.

6A. Every person admitted into a racecourse situated within forty miles of the principal post office, Newcastle, shall pay on the sum paid by him for admission the following tax or taxes:— Rates of tax on amounts paid for admission. (Newcastle District courses.)

(a) where a separate charge is made by a racing club for admission through an outside gate or into the flat, such person shall pay—

(i) on the sum paid for admission through the outside gate or into the flat a tax of twopence;

(ii) on the sum paid for admission into the leger reserve a tax of fourpence;

(iii) on the sum paid for admission into the saddling paddock—

(1) where such person is a male a tax of two shillings;

(2)

- (2) where such person is a female a tax of tenpence;
- (b) where no separate charge is made for admission through an outside gate or into the flat such person shall pay—
 - (i) on the sum paid for admission into the leger reserve a tax of sixpence; and
 - (ii) on the sum paid for admission into the saddling paddock—
 - (1) where such person is a male the sum of two shillings and two pence;
 - (2) where such person is a female the sum of one shilling.

6B. Every person admitted into a racecourse to which neither section six nor section 6A of this Act applies shall pay on the sum paid by him for admission the following tax or taxes—

Rates of tax on amounts paid for admission. (Other courses.)

- (a) where a separate charge is made for admission through an outside gate or into the flat or leger reserve—
 - (i) on the sum paid for admission through the outside gate or into the flat or leger reserve a tax of twopence;
 - (ii) on the sum paid for admission into the saddling paddock—
 - (1) where such person is a male a tax of tenpence;
 - (2) where such person is a female a tax of fourpence;
- (b) where no separate charge is made for admission through an outside gate or into the flat or leger reserve such person shall pay on the sum paid for admission into the saddling paddock—
 - (i) where such person is a male a tax of one shilling;
 - (ii) where such person is a female a tax of sixpence.

4. (1) The Racecourses Admission Tax (Management) Act, 1920, is amended by inserting in sections two and three after the figures "1920" the symbol and figures "-1926." Consequential amendments. Act No. 3, 1920, ss. 2, 3.

(2) Section two of the Racecourses Admission Tax (Amendment) Act, 1920, is hereby repealed. Act No. 43, 1920, s. 2.
