

FINANCE (TAXATION) ACT.

Act No. 57, 1915.

George V, **An Act to increase the amount of the income tax on**
No. 57. **income received during 1915, and to reimpose**
a tax on motor vehicles; to amend the law
with regard to the said taxes, and to amend
the Finance (Taxation) Act, 1914; to impose
taxes on racing clubs and racing associations,
and on bookmakers, and to impose a stamp
duty on betting tickets; and for purposes
consequent thereon or incidental thereto.
[Assented to, 21st December, 1915.]

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

PRELIMINARY.

Short title
and com-
mencement.

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

It shall commence and come into force on the first
day of January, one thousand nine hundred and sixteen.

PART I.

INCOME TAX.

Increase of
income tax.

2. The amount in the pound which constitutes the
income tax imposed on any taxable income by the
Income Tax Act, 1911, as amended by the Income Tax
(Amendment)

(Amendment) Act, 1912, and the Income Tax (Amendment) Act, 1914, is hereby, with respect to the income tax on income received during the year one thousand nine hundred and fifteen, increased by the sum of threepence.

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PART II.

MOTOR TAX.

3. Taxes on motor vehicles at the scale and with the exemptions set out in the Schedule to the Finance (Taxation) Act, 1914, shall be deemed to have been payable, and shall be paid under that Act as amended by this Act on every motor vehicle, in respect of which registration or renewal of registration has been or may hereafter be effected between the first day of July, one thousand nine hundred and fifteen, and the thirtieth day of June, one thousand nine hundred and sixteen, both days inclusive.

Motor tax to
be paid to
30th June,
1916.

4. For the purpose of levying and collecting such tax, the Finance (Taxation) Act, 1914, is amended as follows:—

Amendments
to Finance
(Taxation)
Act, 1914.

(a) In section two omit the definition of “Public motor car” insert the following:—

“Public motor car” means motor car registered or licensed as an omnibus or as a stage carriage under the Metropolitan Traffic Act, 1900, or the Local Government Act, 1906, or the Stage Carriages Act, 1899, or any Act amending or consolidating any of those Acts.

(b) In the same section omit the definition of “Taxi-cab” and insert the following:—

“Taxi-cab” means motor car, not being a public motor car, licensed to ply or stand for hire in a public street under the Metropolitan Traffic Act, 1900, or the Local Government Act, 1906, or any Act amending or consolidating any of those Acts.

(c)

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- (c) In the same section omit the definition of "Trade motor vehicle" insert the following:—
 "Trade motor vehicle" means motor vehicle registered under the Motor Traffic Act, 1909, as a lorry, or licensed as a motor van under the Metropolitan Traffic Act, 1900.
- (d) in the proviso to the Schedule after "a motor car used by a legally qualified medical practitioner principally for the purposes of his profession; or" insert the following:—
 "a motor car used by a clergyman principally in the discharge of his religious duties, or a motor car used entirely for private hiring purposes. But this provision shall apply only to one motor car used as aforesaid by a medical practitioner or clergyman."
- (e) At the end of the exemptions in the Schedule add:—
 "Motor vehicles used by manufacturers or dealers upon which traders' plates are used for trial purposes in accordance with paragraph (q 2) of section two of the Motor Traffic Amendment Act, 1915."

PART III.

BETTING TAXES.

Definit.ons. **5.** In this Part, unless the context otherwise requires—

"Bookmaker" includes any person who carries on the business of or acts as a bookmaker or turf commission agent, or who gains or endeavours to gain his livelihood wholly or partly by betting or making wagers.

"Meeting for horse racing" means any meeting at which all horses, mares, and geldings respectively may compete without any restriction or condition relating to the height of such horses, mares, or geldings.

"Meeting

- “Meeting for pony racing” means any meeting at which the conditions of any races include any condition relating to the height of any horse, mare, or gelding eligible to compete therein. George V,
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- “Racecourse” means land used for race meetings, and to which admission is granted by payment of money, by ticket, or otherwise.
- “Race meeting” means meeting for horse racing or pony racing, or trotting contests.
- “Racing club” means club or body of persons, or body corporate formed for promoting or controlling horse racing, pony racing, or trotting contests, or for holding race meetings.
- “Racing Association” includes the Newcastle Registration Board and the Broken Hill Registration Board.

Racing clubs and associations.

6. Every racing club and racing association shall be liable to pay and shall pay to His Majesty a tax of the following percentages of all moneys received by it during the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen from any bookmaker for a license or registration fee, or for a permit to carry on his business as a bookmaker, namely:—

Twenty-five per centum where the license or registration fee or permit is for a racecourse situate within forty miles from the General Post Office, Sydney, or within twenty miles from the post office, Newcastle;

ten per centum where the license or registration fee or permit is for a racecourse situate beyond forty miles from the General Post Office, Sydney, and beyond twenty miles from the post office, Newcastle.

Bookmakers.

7. Every bookmaker who at any time in the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen holds a license issued at any time by the Australian Jockey Club to carry on

Bookmakers
at Randwick
racecourse.

on

George V, No. 57. on his business at race meetings on the Randwick Racecourse shall for each such year in which he holds such license pay to His Majesty a tax of the amount following:—

If the license is for the saddling paddock, the amount of the tax shall be fifty pounds;

if for the leger reserve, the amount shall be twenty pounds;

if for the flat, the amount shall be five pounds.

Racecourses within 40 miles of General Post Office, Sydney.

8. Every bookmaker registered by the Australian Jockey Club to bet at meetings for horse racing on racecourses other than the Randwick Racecourse, and situate within forty miles from the General Post Office, Sydney, and who at any time in the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock, the amount of the tax shall be twenty pounds;

if no such license is for the saddling paddock, the amount shall be ten pounds.

Bookmakers registered by Associated Racing Clubs (Ponies).

9. Every bookmaker registered by the Associated Racing Clubs (Ponies) to bet at meetings for pony racing on racecourses situate within forty miles from the General Post Office, Sydney, and who at any time in the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon, shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock, the amount of the tax shall be twenty pounds;

if no such license is for the saddling paddock, the amount shall be ten pounds.

Newcastle Registration Board.

10. (1) Every bookmaker registered by the Newcastle Registration Board to bet on racecourses within twenty miles from the post office, Newcastle, and who at any time in the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen holds

a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following:—

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If any such license is for the saddling paddock, the amount of the tax shall be twenty pounds;

if no such license is for the saddling paddock, the amount shall be ten pounds.

(2) Every bookmaker registered by the Newcastle Registration Board to bet on racecourses within forty miles and beyond twenty miles from the post office, Newcastle, and who at any time in the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following:—

If any such license is for the saddling paddock, the amount of the tax shall be ten pounds;

if no such license is for the saddling paddock, the amount shall be five pounds.

11. Every bookmaker registered by the Broken Hill Registration Board to bet on racecourses within thirty miles from the post office, Broken Hill, and who at any time in the year one thousand nine hundred and sixteen or the year one thousand nine hundred and seventeen holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following:—

Broken Hill
Registration
Board.

If any such license is for the saddling paddock, the amount of the tax shall be ten pounds;

if no such license is for the saddling paddock, the amount shall be five pounds.

12. Every bookmaker registered by any of the following associations—

Racing
associations.

the Western District Racing Association;

the Southern District Racing Association;

the Northern and North Western Districts Racing Association;

the

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the Central Western District Racing Association ;
the Northern Rivers Racing Association ;
the Central North Coast Racing Association,
to bet on racecourses within the respective districts of
such associations, and who at any time in the year one
thousand nine hundred and sixteen or the year one
thousand nine hundred and seventeen holds a license
issued at any time by the racing club managing any such
racecourse to carry on his business thereon shall, for each
such year in which he holds such license, and in respect
of each registration as aforesaid by any such association,
pay to His Majesty a tax of the amount following :—

If any such license is for the saddling paddock, the
amount of the tax shall be ten pounds ;

if no such license is for the saddling paddock, the
amount shall be five pounds.

Stamp duty on betting tickets.

Stamp duty
on betting
tickets.

13. There shall be charged, levied, collected, and
paid under and subject to the provisions of the Stamp
Duties Act, 1898, and the Acts amending it, and to
form part of the Consolidated Revenue Fund, a duty
for and in respect of every betting ticket issued by or
on behalf of a bookmaker as follows :—

Where such ticket is issued in the saddling paddock
of any racecourse, the amount of the duty shall
be one penny.

Where such ticket is issued in any part of any
racecourse except the saddling paddock, the
amount of the tax shall be one half-penny.

This section shall be in force for two years from the
commencement of this Act, and no longer.