

**FINANCE (GREYHOUND-RACING TAXATION) MANAGE-
MENT (AMENDMENT) ACT, 1981, No. 71**

New South Wales



ANNO TRICESIMO

ELIZABETHÆ II REGINÆ

Act No. 71, 1981.

An Act to amend the Finance (Greyhound-racing Taxation) Management Act, 1931, with respect to the issuing of receipts on payment of tax imposed on certain bookmakers; and for other purposes. [Assented to, 28th May, 1981.]

Finance (Greyhound-racing Taxation) Management (Amendment).

BE 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 "Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1981".

Commencement.

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

(2) Except as provided in subsection (1), this Act shall commence on the day appointed and notified under section 2 (2) of the Bookmakers (Taxation) Amendment Act, 1981.

Principal Act.

3. The Finance (Greyhound-racing Taxation) Management Act, 1931, is referred to in this Act as the Principal Act.

Schedules.

4. This Act contains the following Schedules:—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW REVISION.

Finance (Greyhound-racing Taxation) Management (Amendment).

Amendment of Act No. 57, 1931.

5. The Principal Act is amended in the manner set forth in Schedules 1 and 2.

Savings.

6. Any tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, and paid before the day appointed and notified under section 2 (2) of the Bookmakers (Taxation) Amendment Act, 1981, shall be deemed to have been, and always to have been, validly paid.

Savings of Treasury receipts.

7. A Treasury receipt issued under the Principal Act as in force immediately before the day appointed and notified under section 2 (2) of the Bookmakers (Taxation) Amendment Act, 1981, to a person upon payment of the tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, being tax payable in relation to a period which as at the day appointed and notified under section 2 (2) of the Bookmakers (Taxation) Amendment Act, 1981, has not expired, shall be deemed to be a bookmakers tax receipt for the purposes of the Principal Act as amended by this Act.

SCHEDULE 1.

(Sec. 5.)

AMENDMENTS TO THE PRINCIPAL ACT.

(1) Section 5, definition of "Bookmakers tax receipt"—

After the definition of "Bookmaker", insert:—

"Bookmakers tax receipt" means a receipt issued to a bookmaker by the Director of the Department of Sport and Recreation on payment by the bookmaker of the tax imposed on him by Part III of the Finance (Greyhound-racing Taxation) Act, 1931.

Finance (Greyhound-racing Taxation) Management (Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(2) Section 7—

Omit the section, insert instead:—

Payment of tax.

7. (1) A person liable to pay any tax under Part III of the Finance (Greyhound-racing Taxation) Act, 1931, shall pay the tax to the Minister.

(2) The amount of any tax paid to the Minister under subsection (1) shall be carried to the Consolidated Revenue Fund.

(3) (a) Section 9 (2)—

Omit “on or after the said day”.

(b) Section 9 (2)—

Omit “Treasury receipt”, insert instead “bookmakers tax receipt”.

(c) Section 9 (3)—

Omit “said receipt”, insert instead “bookmakers tax receipt referred to in subsection (2)”.

(d) Section 9 (4)—

Omit “any such Treasury receipt”, insert instead “the bookmakers tax receipt referred to in subsection (2)”.

(4) Section 11A—

After section 11, insert :—

11A. (1) Any bookmaker's clerk who carries on his business as a bookmaker's clerk at a race meeting on any racecourse or part thereof shall, unless he is the holder of a license, certificate of

Finance (Greyhound-racing Taxation) Management (Amendment).

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

registration or permit authorising him to do so and issued by the Greyhound Racing Control Board, be liable to a penalty not exceeding \$100.

(2) The fee payable for such a license, certificate of registration or permit shall be as prescribed by the rules of the Greyhound Racing Control Board.

SCHEDULE 2.

(Sec. 5.)

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION.

(1) (a) Long title—

Omit "to make further provision as to the collection of the Winning Bets Tax:".

(b) Long title—

Omit "the Winning Bets Taxation (Management) Act, 1930:".

(2) (a) Section 1 (1)—

Omit "1931:"; insert instead "1931:".

(b) Section 1 (2)—

From the matter relating to Part V, omit "—1931:".

(3) Section 3 (1)—

Omit the subsection.

Finance (Greyhound-racing Taxation) Management (Amendment).

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

- (4) (a) Section 5, definition of "Racecourse"—
Omit "--1931".
- (b) Section 5, definition of "Saddling paddock"—
From paragraph (a) (ii), omit "five", insert instead "5".
- (5) Sections 9, 11—
Omit "one hundred dollars" wherever occurring, insert instead "\$100".
- (6) Sections 9 (3), (4), 11—
Omit "twenty dollars" wherever occurring, insert instead "\$20".
- (7) Section 10—
Omit "two hundred dollars", insert instead "\$200".
- (8) Part V, heading—
Omit "--1931".
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