

## RACECOURSES ADMISSION TAX (MANAGEMENT) ACT.

Act No. 3, 1920.

George V, **An Act to provide for the collection of taxes under**  
 No. 3.        **the Racecourses Admission Tax Act, 1920 ;**  
                  **and for purposes connected therewith.**  
                  **[Assented to, 30th September, 1920.]**

**B**E 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 :—

Short title.        **1.** This Act may be cited as the "Racecourses  
 Admission Tax (Management) Act, 1920."

Construction.    **2.** The Racecourses Admission Tax Act, 1920, shall  
 be read as one with this Act.

Duty of racing clubs to collect taxes, remit same to Commissioner, and furnish returns.    **3.** (1) Every racing club shall at every race meeting held by such club collect the taxes imposed by the Racecourses Admission Tax Act, 1920, and shall within fourteen days after the day of such meeting or within such further time as the Commissioner of Taxation may allow remit to the Commissioner the amount so collected, and cause to be forwarded to him therewith a return showing—

(a) in the case where a separate charge was made for admission through an outside gate or into the flat—

(i) the number of persons who paid a sum for admission through the outside gate or into the flat ;

(ii) the number of persons who paid an additional sum for admission into the leger ; and

(iii) the number of males and the number of females respectively who paid an additional sum for admission into the saddling paddock ; and

(b)

(b) in the case where no separate charge was made for admission through an outside gate or into the flat—

George V,  
No. 3.

- (i) the number of persons who paid a sum for admission into the leger; and
- (ii) the number of males and the number of females respectively who paid a sum for admission into the saddling paddock.

**4.** Every racing club shall in each year remit to the Commissioner within a time to be prescribed the amount of the tax on the lump sums paid, or liable to be paid, to such club as subscriptions or contributions, or for season tickets or for the right of admission to a series of meetings, or to meetings during a certain period of time, and shall cause to be forwarded to him therewith a return showing in each case—

Duty of clubs to remit taxes on lump sums paid as subscriptions, &c., and to furnish returns.

- (a) the number of persons who paid or are liable to pay such lump sum; and
- (b) the amount of the lump sum so paid or liable to be paid.

**5.** Any return required to be furnished under the provisions of the last two preceding sections shall be verified by the statutory declaration of the chairman, managing director, or secretary of the club.

Returns to be verified by statutory declaration.

**6.** (1) Any racing club failing to comply with any of the provisions of the said two sections shall be liable for each such failure to a penalty not exceeding five hundred pounds.

Penalties.

(2) Any person wilfully making any false or misleading statutory declaration required to be made under this Act shall be liable to a penalty not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both penalty and imprisonment.

**7.** If the amount of the tax collected by any racing club or any part of such tax is not paid to the Commissioner within the time prescribed by this Act or by any regulation thereunder, an additional tax amounting to ten per centum of the amount unpaid shall be payable to the Commissioner by way of penalty.

Additional tax in case of non-payment within prescribed time.

**Racecourses Admission Tax (Management) Act.**

George V,  
No. 3.  
Taxes a  
Crown debt.

**8.** Any tax so collected and any additional tax payable by way of penalty shall be a debt due to His Majesty and may be recovered in any court of competent jurisdiction.

Powers of  
officers of  
Commis-  
sioner.

**9.** (1) Any officer of the Commissioner authorised by him for the purpose may at all reasonable times enter any racecourse or part thereof or any land or buildings occupied or used by such club with a view to seeing whether the provisions of this Act or of any regulations made thereunder are being complied with, and for such purpose may examine any turnstiles and registers and inspect any accounts, books, and documents of the club.

(2) Any person obstructing or interfering with such officer in the exercise of any of his powers under this section shall be liable to a penalty not exceeding fifty pounds.

Regulations.

**10.** (1) The Governor may make any regulations, not inconsistent with this Act, prescribing any matters which are necessary or convenient for giving effect to the provisions and objects of this Act.

(2) Such regulations may prescribe a penalty not exceeding fifty pounds for any breach thereof.

(3) Such regulations shall upon publication in the Gazette have the force of law.