

**RACING (AMENDMENT) ACT.**

**New South Wales**



ANNO VICESIMO TERTIO

**ELIZABETHÆ II REGINÆ**

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**Act No. 96, 1974.**

An Act to impose a supplementary tax on the income of racing clubs and racing associations; to increase the rate of special commission payable in respect of doubles totalizators and the registration tax payable by book-makers; to reduce the rate of tax payable by certain racing clubs; for these and other purposes to amend the Finance (Taxation) Act, 1915, and certain other Acts; and for purposes connected therewith. [Assented to, 12th December, 1974.]

**BE**

*Racing (Amendment).*

**B**E it enacted by the Queen's Most Excellent Majesty, by No. 96, 1974  
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. This Act may be cited as the "Racing (Amendment) Short title.  
Act, 1974".

2. (1) This section and sections 1 and 5 shall commence Commence-  
ment.  
on the date of assent to this Act.

(2) Sections 3, 4, 6, 7, 9, 11 and 12 shall commence  
on 1st January, 1975.

(3) Sections 8 and 10 shall commence on 1st October,  
1975.

3. The Finance (Taxation) Act, 1915, is amended by Amendment  
of Act No.  
57, 1915.  
omitting section 6 (2) and by inserting instead the following  
subsections:—

(2) For the purposes of this Part, the Menangle Park Sec. 6.  
(Tax and  
supple-  
mentary  
tax on  
racing  
clubs and  
racing  
associa-  
tions.)  
racecourse, the Hawkesbury racecourse, the Penrith  
Showground, the Bankstown Showground and the Fair-  
field Showground, and any prescribed racecourse, shall  
be deemed to be beyond sixty-four kilometres from the  
General Post Office, Sydney.

(3) In addition to the tax imposed by subsection (1),  
every racing club shall be liable to pay and shall pay to  
the Treasurer, to be carried into the Consolidated  
Revenue Fund, a supplementary tax which—

(a) where the racing club is prescribed as a city  
racing club—is fifteen per centum of its net  
annual income;

(b)

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(b) where the racing club is prescribed as a provincial racing club—is five per centum of its net annual income; and

(c) where the racing club is a racing club other than a racing club prescribed pursuant to paragraph (a) or (b)—is three per centum of its net annual income.

(4) In addition to the tax imposed by subsection (1), every racing association shall be liable to pay and shall pay to the Treasurer, to be carried into the Consolidated Revenue Fund, a supplementary tax which is three per centum of its net annual income.

(5) The Governor may make regulations prescribing for the purposes of subsection (3) what racing clubs are city racing clubs and what racing clubs are provincial racing clubs.

(6) Section 41 of the Interpretation Act, 1897, applies in respect of a regulation made pursuant to subsection (5) as if this Act had been passed after the commencement of the Interpretation (Amendment) Act, 1969.

(7) For the purposes of subsection (3), “net annual income” means the total annual income of the racing club or racing association reduced—

(a) in the case of a racing club, by income from—

(i) admissions to race meetings conducted by the racing club;

(ii) the Totalizator Agency Board pursuant to section 14 (3) (c) of the Totalizator (Off-course Betting) Act, 1964;

(iii) subscriptions paid by members of the racing club in respect of their membership or facilities for the use of club members;

(iv)

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- (iv) the operation by the racing club of No. 96, 1974 totalizators; and
  - (v) the Racecourse Development Fund, being a payment authorised pursuant to section 19A (5) of the Totalizator Act, 1916, which is paid by way of grant; and
- (b) in the case of a racing association, by income from affiliation fees and subsidies paid to it by a racing club.

4. The Finance Taxation Management Act, 1915, is amended— Amendment  
of Act No.  
60, 1915.

(a) by inserting after section 4 the following section :— Sec. 4A.

4A. (1) Every racing club and racing association shall at the times, in respect of the periods and in the manner prescribed by regulations under this Act forward to the Treasurer— Supple-  
mentary  
tax.

- (a) a return made by a prescribed person setting out, in the prescribed manner, details of all moneys received by the racing club or racing association during the prescribed period covered by the return and the amount of supplementary tax imposed by section 6 (3) of the Finance (Taxation) Act, 1915, that is calculated as being payable in respect of that prescribed period; and
- (b) an amount equivalent to the amount of supplementary tax specified in the return.

(2) A racing club or racing association that fails to forward to the Treasurer a return referred to in subsection (1) at a prescribed time is liable to a penalty not exceeding one hundred dollars.

(b)

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- No. 96, 1974** (b) by inserting at the end of section 7 the following subsection :—
- Sec. 7.**  
(The pay-  
ment of  
taxes.) (2) A reference in subsection (1) to a tax under Part III of the Finance (Taxation) Act, 1915, and a reference in section 8 to a tax imposed by that Part, includes a reference to a supplementary tax imposed by that Part.
- Sec. 9.** (c) by omitting section 9 and by inserting instead the following section :—
- Regulations.** 9. (1) The Governor may make regulations not inconsistent with this Act prescribing any matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Act.
- (2) Regulations referred to in subsection (1) may be made so as to apply differently according to such factors as may be specified in the regulations.
- (3) Section 41 of the Interpretation Act, 1897, applies in respect of a regulation made under this Act as if this Act had been passed after the commencement of the Interpretation (Amendment) Act, 1969.
- Amendment of Act No. 75, 1916.** 5. The Totalizator Act, 1916, is amended—
- Sec. 8.**  
(Commis-  
sion.) (a) (i) by omitting from section 8 (1) the words “one per centum” and by inserting instead the words “two per centum”;
- (ii) by omitting section 8 (2) (b) (i), (ii) and (ia) and by inserting instead the following subparagraphs :—
- (i) conducts race-meetings on the Menangle Park racecourse, the Hawkesbury racecourse, the Penrith Showground, the Bankstown Showground or the Fairfield Showground;
- (ii)

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- (ii) conducts race-meetings on a prescribed racecourse that is within sixty-four kilometres from the General Post Office, Sydney; or;
- (iii) by omitting from section 8 (2A) the word "one-half" and by inserting instead the word "three-quarters";
- (iv) by omitting from section 8 (2A) the words "other half" and by inserting instead the words "remaining quarter";
- (b) (i) by omitting from section 10 (2) the words "one per centum" and by inserting instead the words "two per centum";
- (ii) by omitting from section 10 (2) the word "one-half" and by inserting instead the word "three-quarters";
- (iii) by omitting from section 10 (2) the words "other half" and by inserting instead the words "remaining quarter".
6. The Bookmakers (Taxation) Act, 1917, is amended—
- (a) by omitting the definition of "Saddling paddock" in section 2 and by inserting instead the following definition :—
- "Saddling paddock" means—
- (a) where—
- (i) a racecourse is by the racing club controlling the racecourse divided into sections one of which is by that racing club designated the saddling paddock; and

**(ii)**

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- (ii) five or more bookmakers are carrying on their business in the section so designated,  
the section so designated; or
- (b) in any other case—the whole of the racecourse.

Sec. 28.  
(Special and prescribed race-courses.)

- (b) by omitting from section 28 the words “racecourse used by the Menangle Park Racing Company Limited at the commencement of this Part and the Hawkesbury Racecourse and the Penrith Showground” and by inserting instead the words “Menangle Park racecourse, the Hawkesbury racecourse, the Penrith Showground, the Bankstown Showground and the Fairfield Showground, and any prescribed racecourse,”.

Amendment of Act No. 56, 1931.  
Sec. 4.  
(Tax on racing clubs.)

7. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by omitting section 4 (2) and by inserting instead the following subsections :—

- (2) In addition to the tax imposed by subsection (1), every racing club shall be liable to pay and shall pay to the Treasurer, to be carried into the Consolidated Revenue Fund, a supplementary tax calculated on its net annual income which—
  - (a) where the racing club is prescribed as a city racing club—is fifteen per centum of its net annual income;
  - (b) where the racing club is prescribed as a provincial racing club—is five per centum of its net annual income; and
  - (c) where the racing club is a racing club other than a racing club prescribed pursuant to paragraph (a) or (b)—is three per centum of its net annual income.

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(3) The Governor may make regulations prescribing No. 96, 1974 for the purposes of subsection (2) what racing clubs are city racing clubs and what racing clubs are provincial racing clubs.

(4) Section 41 of the Interpretation Act, 1897, applies in respect of a regulation made pursuant to subsection (3) as if this Act had been passed after the commencement of the Interpretation (Amendment) Act, 1969.

(5) In this Part—

“net annual income” means the total annual income of the racing club reduced by income from—

- (a) admissions to race meetings conducted by the racing club;
- (b) the Totalizator Agency Board pursuant to section 14 (3) (c) of the Totalizator (Off-course Betting) Act, 1964;
- (c) subscriptions paid by members of the racing club in respect of their membership or facilities for the use of club members;
- (d) any grant or subsidy received from another racing club or any association of racing clubs;
- (e) the operation by the racing club of totalizators; and
- (f) the Racecourse Development Fund, being a payment authorised pursuant to section 19A (5) of the Totalizator Act, 1916, which is paid by way of grant;

“racing club” does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912.

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No. 96, 1974 **8.** The Finance (Greyhound-racing Taxation) Act, 1931,  
is further amended—

Further  
amendment  
of Act No.  
56, 1931.

Sec. 5.  
(Book-  
makers  
taxation.)

- (a) by omitting from section 5 the words “the first day of October, one thousand nine hundred and thirty-one, and ending on the thirtieth day of September, one thousand nine hundred and thirty-two, or during any subsequent year commencing on the first day of October and ending on the thirtieth day of September” wherever occurring and by inserting instead the words “1st October, 1975, or during any subsequent year commencing on 1st October”;
- (b) by omitting from section 5 (1) the words “forty dollars” and by inserting instead the words “eighty dollars”;
- (c) by omitting from section 5 the words “twenty dollars” wherever occurring and by inserting instead the words “forty dollars”;
- (d) by omitting from section 5 (2) the words “ten dollars” and by inserting instead the words “twenty dollars”.

Amendment of Act No. 57, 1931. **9.** The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

Sec. 6A.

Supple-  
mentary  
tax.

- (a) by inserting after section 6 the following section :—

6A. (1) Every racing club liable to pay the supplementary tax imposed by section 4 (2) of the Finance (Greyhound-racing Taxation) Act, 1931, shall at the times, in respect of the periods and in the manner prescribed by regulations under this Act forward to the Treasurer—

- (a) a return made by a prescribed person setting out, in the prescribed manner, details of all moneys received by the racing club during

the

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the prescribed period covered by the return No. 96, 1974 and the amount of supplementary tax that is calculated as being payable in respect of that prescribed period; and

- (b) an amount equivalent to the amount of supplementary tax specified in the return.

(2) A racing club referred to in subsection (1) that fails to forward to the Treasurer a return referred to in that subsection at a prescribed time is liable to a penalty not exceeding one hundred dollars.

- (b) by inserting at the end of section 7 the following subsection :—

Sec. 7.  
(The payment of taxes.)

(2) A reference in subsection (1) to a tax under Part II of the Finance (Greyhound-racing Taxation) Act, 1931, and in section 8 to a tax imposed by that Act, includes a reference to a supplementary tax imposed by that Act.

- (c) by omitting section 19 (2) and (3) and by inserting instead the following subsections :—

Sec. 19.  
(Regulations.)

(2) Regulations referred to in subsection (1) may be made so as to apply differently according to such factors as may be specified in the regulations.

(3) Section 41 of the Interpretation Act, 1897, applies in respect of a regulation made under this Act as if this Act had been passed after the commencement of the Interpretation (Amendment) Act, 1969.

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No. 96, 1974 **10.** The Finance (Greyhound-racing Taxation) Management Act, 1931, is further amended by omitting the definition of "Saddling paddock" in section 5 and by inserting instead the following definition :—

Further amendment of Act No. 57, 1931.

Sec. 5.  
(Definitions.)

"Saddling paddock" means—

(a) where—

(i) a racecourse is by the racing club controlling the racecourse divided into sections one of which is by that racing club designated the saddling paddock; and

(ii) five or more bookmakers are carrying on their business in the section so designated,

the section so designated; or

(b) in any other case—the whole of the racecourse.

Amendment of Act No. 31, 1937.

Sec. 5.  
(Book-makers (Registration) Tax.)

**11.** The Racing Taxation Act, 1937, is amended—

(a) by omitting from section 5 wherever occurring (except in subsection (4)) the words "one thousand nine hundred and thirty-eight" and by inserting instead the figures "1975";

(b) by omitting from section 5 (2) the words "one hundred and forty dollars", "fifty-six dollars" and "fourteen dollars" and by inserting instead the matter "\$280", "\$112" and "\$28" respectively;

(c) by omitting from section 5 (3) the words "fifty-six dollars" and "twenty-eight dollars" and by inserting instead the matter "\$112" and "\$56" respectively;

(d)

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- (d) by omitting section 5 (4); No. 96, 1974
- (e) by omitting from section 5 (5) the words "forty dollars" and "twenty dollars" and by inserting instead the matter "\$80" and "\$40" respectively;
- (f) by omitting from section 5 (6) the words "forty dollars" and "twenty dollars" and by inserting instead the matter "\$80" and "\$40" respectively.

12. Notwithstanding the repeal effected by section 4 (c), <sup>Savings provision.</sup> a regulation purporting to have been made under the Finance Taxation Management Act, 1915, and purporting to be in force immediately before the commencement of section 4 shall, to the extent to which it could be made under that Act, as amended by this Act, be deemed to have been so made at that commencement.