

[CONFIDENTIAL]  
(Rough Draft for Consideration Only.)

No. , 1938.

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A BILL

To reduce the entertainments tax imposed on payments for admission to race-meetings on certain racecourses; and for purposes connected therewith.

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**B**E 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 "Racing Taxation Act, 1938," and shall be read and construed with Part V of the Entertainments Tax (Management) Act, 1929-1938.

Short title and commencement.

(2) This Act shall commence on the first day of March one thousand nine hundred and thirty-eight.

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**2.** (1) There shall be charged, levied and paid subject to the provisions of Part V of the Entertainments Tax (Management) Act, 1929-1938, and the regulations made thereunder and subject to the exemptions in that Part contained, for the use of His Majesty and for credit of the Consolidated Revenue Fund an entertainments tax in the cases and at the rate prescribed in this section.

Entertainments tax.

(2) In the case of an entertainment which is a race-meeting held on any racecourse used at the commencement of this Act by any of the following bodies that is to say:—

- The Menangle Park Racing Company Limited,
- The Gosford Racing Club Limited,
- The Kembla Grange Race Club Proprietary Limited,
- The Richmond Jockey Club, Limited,
- The Wyong Park Racing Company Proprietary, Limited,

the payment for admission to which, calculated as including the tax imposed by the Entertainments Tax Act, 1929, exceeds ten shillings, the entertainments tax under this section shall be so charged, levied and paid on all such payments for admission to such race-meeting.

(3) The entertainments tax for the purposes of this section shall be two pence for every shilling or part of a shilling by which the payment exceeds one shilling.

**3.** The entertainments tax prescribed by section seven of the Racing Taxation Act, 1937, shall not after the commencement of this Act be imposed in any of the cases referred to in subsection three of that section.

Termination of tax under sec. 7 (3) of Racing Taxation Act, 1937.

