

WINNING BETS TAXATION (MANAGEMENT) ACT.

Act No. 47, 1930.

An Act to provide for the collection of the tax imposed by the Winning Bets Taxation Act, 1930; and for purposes connected therewith. [Assented to, 17th December, 1930.]

George V.
No. 47, 1930.

BE 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 "Winning Bets Short title. Taxation (Management) Act, 1930."

(2) This Act shall commence on the twentieth Commencement. day of December, one thousand nine hundred and ment. thirty.

2. In this Act, unless the context or subject-matter Interpretation. otherwise indicates or requires,—

"Backer" means any person who makes a bet with a bookmaker.

"Bet" means any stake, pledge, or wager in money made between a backer and a bookmaker upon any event or contingency of or relating to a horse race.

"Horse race" includes pony race and trotting contest.

"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.

"Winning

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“Winning bet” means a bet which is won by a backer, and “amount of each winning bet” includes the amount staked, pledged, or wagered by the backer, as well as the amount payable by the bookmaker in respect of the bet.

Payment of tax.

3. (1) The tax imposed by the Winning Bets Taxation Act, 1930, upon the amount of each winning bet, shall be paid by the bookmaker to the Colonial Treasurer.

(2) A bookmaker may deduct from the moneys payable to a backer in respect of a winning bet the amount of the tax payable by the bookmaker in respect of the bet.

(3) Every amount of such tax payable shall be a debt due from the bookmaker to His Majesty, and shall be paid to the Colonial Treasurer within seven days after the determination of the event or contingency upon which the winning bet was made or within such other period as may be prescribed, and shall be recoverable in any court of competent jurisdiction.

If the payment is not made within such time an additional payment amounting to ten per centum of the amount unpaid shall be payable to the Colonial Treasurer.

(4) In any action for the recovery of any such tax it shall not be competent for the defendant to plead, and the court shall not take judicial notice of any law relating to gaming which but for this section might be pleaded or noted judicially in answer to or avoidance of the claim in such action.

Bookmakers to keep records.

4. (1) Every bookmaker shall keep a written record, setting out the true and accurate particulars of every bet made with him, distinguishing therein the respective horse races in connection with which the bets so entered are made with him.

(2) Within seven days after any bet has been made with a bookmaker, the bookmaker shall forward or deliver to the Colonial Treasurer a copy of the record in which such bets have been entered as aforesaid, accompanied by a statutory declaration of the bookmaker verifying the correctness and accuracy of the entries, or other prescribed return verified in like manner.

5. Every bookmaker and every servant or agent of such bookmaker having the custody or control of any book, document, or other record containing any entry relating to a bet made with such bookmaker shall permit any person authorised in writing by the Colonial Treasurer, either generally or in a particular case, to inspect and take copies of any such book, document, or record.

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Inspection of
records.**6.** Every bookmaker who—

Offences.

- (a) fails or neglects to comply with any provision of this Act; or
- (b) makes any false statement in a statutory declaration required to be furnished by section four,

shall be liable to a penalty not exceeding fifty pounds.

7. (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) The regulations may impose a penalty not exceeding fifty pounds for any breach thereof.

(3) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of publication, or from a later date specified in the regulations;
- (c) be laid before both Houses of Parliament within fourteen sitting days, if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after the regulations have been laid before such House disallowing any regulation or part thereof, the regulation or part shall thereupon cease to have effect.

8. Any penalty imposed by this Act or the regulations may be recovered in a summary manner before a police or stipendiary magistrate or any two justices.

Recovery of
penalties.