

# **BOOKMAKERS (TAXATION) AMENDMENT ACT 1991 No. 67**

NEW SOUTH WALES



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**BOOKMAKERS (TAXATION) AMENDMENT ACT 1991 No. 67**

NEW SOUTH WALES



**Act No. 67, 1991**

An Act to amend the Bookmakers (Taxation) Act 1917 to make further provision with respect to taxes imposed on bookmakers; to amend the Racing Taxation (Betting Tax) Act 1952 consequentially; and to repeal certain other Acts. [Assented to 17 December 1991]

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**The Legislature of New South Wales enacts:****Short title**

1. This Act may be cited as the Bookmakers (Taxation) Amendment Act 1991.

**Commencement**

2. This Act commences on 1 January 1992.

**Amendment of Bookmakers (Taxation) Act 1917 No. 15**

3. The Bookmakers (Taxation) Act 1917 is amended as set out in Schedule 1.

**Amendment of Racing Taxation (Betting Tax) Act 1952 No. 19**

4. The Racing Taxation (Betting Tax) Act 1952 is amended as set out in Schedule 2.

**Repeals**

5. Each Act specified in Schedule 3 is repealed.

**Savings and transitional provisions**

6. Schedule 4 has effect.

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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS  
(TAXATION) ACT 1917**

(Sec. 3)

**(1) Section 2 (Definitions):**

- (a) From the definition of “Bookmakers tax receipt”, omit “of, the tax imposed on him by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937”, insert instead “of tax as required by section 21”.
- (b) Omit the definition of “Country racing association”, insert instead:
 

“Country racing association” means any of the following:

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
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the Broken Hill and Far West Racing Registration Board  
the Central Districts Racing Association  
the Mid-North Coast Racing Association  
the Newcastle, Hunter and Central Coast Racing  
Association  
the Northern and North-Western District Racing  
Association  
the Northern Rivers Racing Association  
the South East Racing Association  
the Southern District Racing Association  
the Western Racing Association  
any other racing association declared to be a country  
racing association by order of the Minister published  
in the Gazette.

- (c) Omit the definition of “Licensing body”.
- (d) Omit the definition of “Meeting for pony racing”.
- (e) From the definition of “Race meeting”, omit “or pony racing”.
- (f) From the definition of “Racing club”, omit “, pony racing”.
- (g) Omit the definition of “Racing association”.
- (h) Insert in alphabetical order:

“**Registered bookmaker**” means a person who holds a licence, certificate of registration or permit issued by a registration authority.

“**Registration authority**” means the Australian Jockey Club, the Greyhound Racing Control Board, the Harness Racing Authority of New South Wales or a country racing association.

- (2) Part III heading:

Omit the heading, insert instead:

**PART 3—COLLECTION OF TAX IMPOSED BY  
THE RACING TAXATION (BETTING TAX)  
ACT 1952**

- (3) Section 10 (**Commencement of Part 3**):

Omit “Finance (Bookmakers’ Taxation) Act, 1932”, insert instead “Racing Taxation (Betting Tax) Act 1952”.

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

(4) Section 11 (**Definitions**):

From the definition of “Horse race”, omit “pony race and”.

(5) Section 12 (**Payment of tax**):

From section 12 (1), omit “Finance (Bookmakers’ Taxation) Act, 1932,”, insert instead “Racing Taxation (Betting Tax) Act 1952”.

(6) Section 13 (**Bookmakers to keep records**):

(a) From section 13 (2), omit “Bookmakers (Taxation) Amendment Act, 1932”, insert instead “Racing Taxation (Betting Tax) Act 1952”.

(b) From section 13 (2) (a), omit “statutory”..

(7) Section 15 (**Offences**):

From section 15 (b), omit “statutory”.

(8) Section 15A (**Return by racing club**):

(a) From the definition of “race meeting”, omit “pony racing,”.

(b) From the definition of “racing club”, omit “pony racing,”.

(9) Part IVB (ss. 19C, 19D):

Omit the Part. .

(10) Part V, heading:

Omit the heading, insert instead:

**PART 5—IMPOSITION AND COLLECTION OF  
BOOKMAKERS REGISTRATION TAX**

(11) Sections 20–22:

Omit the sections, insert instead:

**Registration as a bookmaker**

20. A person must not carry on business as a bookmaker on any racecourse unless the person is a registered bookmaker.

**Bookmakers registration tax**

21. (1) A registration tax of \$100 is levied for the use of the Crown and is to be paid by a person carrying on business as a registered bookmaker.

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917 —*continued*

(2) The tax is payable, on or before 31 January 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the Racing Taxation Act 1937 (as in force on 31 December 1991).

(3) The tax is payable, on or before 30 September 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the Finance (Greyhound-racing) Taxation Act 1931 (as in force on 31 December 1991).

(4) The tax is payable, before the first occasion on which the person carries on business as a registered bookmaker after 31 December 1991, by any person who, on 31 December 1991, was not the holder of a bookmakers tax receipt.

(5) The tax is payable again before each occasion on which any person carries on business as a registered bookmaker after ceasing to be registered as a bookmaker.

(12) Section 23 (**Payment of tax**):

Omit section 23 (1), insert instead:

(1) A tax imposed by section 21 must be paid to the Minister.

(13) Section 24 (**Penalty for non-production of bookmakers tax receipt etc.**):

(a) Omit section 24 (1).

(b) From section 24(2), omit “date of such commencement”, insert instead “commencement of this Part”.

(c) From section 24(2), omit “the bookmakers tax receipt for the tax payable under Part III of the said Act”, insert instead “every bookmakers tax receipt for tax paid as required by section 21”.

(d) From section 24(3), omit “the bookmakers tax receipt”, insert instead “every bookmakers tax receipt”.

(e) From section 24(4), omit “the bookmakers tax receipt”, insert instead “any bookmakers tax receipt”.

(14) Section 25 (**Penalty—club allowing bookmaker to carry on business without having paid tax**):

(a) After “carry on”, insert “or resume”.

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
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- (b) Omit “the tax imposed by Part III of the Racing Taxation Act, 1937,”, insert instead “tax as required by section 21”.
- (15) Section 26A (**Bookmaker’s clerk’s authority to carry on business**):  
Omit “licensing body” wherever occurring, insert instead “registration authority”.
- (16) Sections 28, 29:  
Omit the sections.
- (17) Section 30 (**Returns by racing clubs and associations**):  
Omit “Part III of the Racing Taxation Act, 1937”, insert instead “section 21”.
- (18) Section 36 (**Bookmakers tax receipts**):  
From section 36(3), omit “Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937”, insert instead “section 21”.
- (19) Section 36A (**Power of Committee to direct cancellation or suspension of a bookmaker’s registration**):
- (a) Omit “licensing body” wherever occurring, insert instead “registration authority”.
  - (b) From section 36A (1) (a), omit “or the Finance (Greyhound-racing Taxation) Management Act, 1931”.
  - (c) From section 36A (1), omit “licensing bodies”, insert instead “registration authorities”.
  - (d) From section 36A (1) (f), omit “licensing body’s”, insert instead “registration authority’s”.
  - (e) After section 36A (1), insert:  
(1A) The Committee may give a direction under subsection (1) even though the amount due was subsequently paid.
- (20) Section 36B (**Power of Committee to direct cancellation or suspension of a bookmaker’s clerk’s registration**):
- (a) Omit “licensing body” wherever occurring, insert instead “registration authority”
  - (b) From section 36B (1), omit “or the Finance (Greyhound-racing Taxation) Management Act, 1931”.

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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
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- (c) From section 36B (1), omit “licensing bodies”, insert instead “registration authorities”.
- (d) From section 36B (1) (d), omit “licensing body’s”, insert instead “registration authority’s”.

**SCHEDULE 2—AMENDMENT OF RACING TAXATION  
(BETTING TAX) ACT 1952**

(Sec. 4)

(1) **Section 1 (Short title, construction and commencement):**

From section 1(2), omit “Part IVB of the Bookmakers (Taxation) Act, 1917–1952”, insert instead “Part 3 of the Bookmakers (Taxation) Act 1917”.

(2) **Section 2 (Imposition of tax):**

From section 2 (1), omit “Part IVB”, insert instead “Part 3”.

**SCHEDULE 3—REPEALS**

(Sec. 5)

Finance (Greyhound-racing Taxation) Act 1931 No. 56  
Finance (Greyhound-racing Taxation) Management Act 1931 No. 57  
Racing Taxation Act 1937 No. 31

**SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS**

(Sec. 6)

**Existing liabilities**

1. Nothing in this Act affects any person’s liability to pay a tax payable under the Acts repealed by Schedule 3 in respect of any period occurring before the commencement of this Act.

**Directions of the Bookmakers Revision Committee**

2. Section 36A (1A) of the Bookmakers (Taxation) Act 1917 applies to a direction of the Bookmakers Revision Committee made before or after the commencement of this Act

**Savings and transitional regulations**

3. (1) The regulations under the Bookmakers (Taxation) Act 1917 may contain provisions of a savings or transitional nature consequent on the enactment of this Act.



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SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISION —*continued*

(2) A provision referred to in subclause (1) may, if the regulations so provide, take effect from the commencement of this Act or a later day.

(3) To the extent to which a provision referred to in subclause (1) takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as:

- (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication; or
- (b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.

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*[Minister's second reading speech made in—  
Legislative Assembly on 3 December 1991  
Legislative Council on 10 December 1991]*