

**1993—No. 607**

**BOOKMAKERS (TAXATION) ACT 1917—REGULATION**

(Relating to penalties and to rebates of betting tax)

NEW SOUTH WALES



*[Published in Gazette No. 138 of 17 December 1993]*

HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Bookmakers (Taxation) Act 1917, has been pleased to make the Regulation set forth hereunder.

CHRISTOPHER DOWNY, M.P.,  
Minister for Sport Recreation and Racing.

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**Commencement**

1. This Regulation commences on 1 January 1994

**Amendments**

2. The Bookmakers (Taxation) Regulation 1991 is amended:
  - (a) by omitting the matter “Maximum penalty: \$200” wherever occurring (except where occurring in clause 13) and by inserting instead the matter “Maximum penalty: 2 penalty units”.
  - (b) by omitting clause 13 and by inserting instead the following clause:

**Returns and claims by bookmakers**

13. (1) A bookmaker must forward to the Minister a return in the form of Form 5 within 7 days after the determination of any event or contingency on which a bet was made with the bookmaker.

Maximum penalty: 2 penalty units.

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(2) For the purposes of section 12B (1) (b) of the Act, Form 5 is the prescribed form.

(c) by omitting Form 5 from Schedule 1 and by inserting instead the following form:

**Form 5****BETTING TAX**

(Cl. 13)

Office of Racing  
 P.O. Box 422,  
 NORTH SYDNEY 2060

## DECLARATIONS UNDER SECTIONS 128 AND 13 OF THE BOOKMAKERS (TAXATION)

ACT 1917

I, .....

(FULL NAME—BLOCK LETTERS)

of .....

(STATE PERMANENT POSTAL ADDRESS ONLY)

the bookmaker making this return, declare that the particulars shown in the attached betting sheets are a true and correct statement of my betting transactions at the meetings specified on the sheets and summarised in the schedule below. I further declare that I am entitled to a rebate of the tax imposed by the Racing Taxation (Betting Tax) Act 1952 on the amounts shown as bets back in the schedule, and I claim that rebate accordingly.

Dated this ..... day .....  
 Signature of bookmaker  
 (To be signed by the bookmaker personally)

of ..... 19 IF PAYING BY DIRECT DEPOSIT TO  
 THE DEPARTMENT'S BANK  
 ACCOUNT PLEASE ADVISE THE  
 DATE OF PAYMENT HERE .....

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## SCHEDULE

Fielding at race meeting held at— (Please indicate code of meeting) <b>H</b> —Horses <b>T</b> —Harness Racing <b>G</b> —Greyhounds	Date of meeting	Betting sheets used			Total amount of bets on each event	Amount of bets back for which rebate of tax is claimed	Total Amount of bets less bets back	Amount of betting tax for each event (1% of: total amount of bets less bets back)		
		Race No..	Book No.	Sheet No.					\$	c
THIS SPACE FOR OFFICE USE ONLY						* Carried Forward			* Total	
TAX	\$	Debit	c	\$	Credit	c				
FINES										
ADJUSTMENT										
TOTAL.....\$										

These deductions, together with supporting betting sheets, are required to be lodged with the Minister for Sport, Recreation and Racing at the above address, and the tax is required to be paid, within 7 days of the day of race meeting. If the tax is not paid within the prescribed period, an additional payment of 10% of the tax must be forwarded by way of penalty.

\* Delete as necessary

## EXPLANATORY NOTE

The object of this Regulation is to prescribe the form that is to be used by bookmakers claiming a rebate of betting tax. (The Bookmakers (Taxation) (Bet Back) Amendment Act 1993 provides for the rebate.)

The Regulation also replaces monetary penalties in the Bookmakers (Taxation) Regulation 1991 by references to penalty units (which are explained in section 56 of the Interpretation Act 1987).