



New South Wales

Bookmakers (Taxation) Amendment (Betting Auditoriums) Regulation 1996

under the

Bookmakers (Taxation) Act 1917

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Bookmakers (Taxation) Act 1917*.

J RICHARD FACE MP

Minister for Gaming and Racing

Explanatory note

This Regulation is made in consequence of the enactment of the *Gaming and Betting Amendment (Betting Auditoriums) Act 1996*. That Act (among other things):

- provides for the establishment and conduct of betting auditoriums on licensed racecourses, allowing betting at any time on any day in such auditoriums, and
- permits betting at any time on any day on “sports betting events” (sporting events, or classes of sporting events, declared to be such by Order of the Minister published in the Gazette) in betting auditoriums, or with authorised sports betting bookmakers on any other part of a licensed racecourse.

The object of this Regulation is to amend the *Bookmakers (Taxation) Regulation 1996* so as to require particulars relating to these extended forms and places of betting to be included in the betting records that must be kept by bookmakers, and the returns that must be lodged by both bookmakers and racing clubs, under the *Bookmakers (Taxation) Act 1917*.

1996 No 582

Bookmakers (Taxation) Amendment (Betting Auditoriums) Regulation 1996

Explanatory note

This Regulation is made under the *Bookmakers (Taxation) Act 1917*, and, in particular, under sections 12B (Criteria for rebate), 13 (Bookmakers to keep records), 15A (Returns by racing clubs) and 38 (the general regulation-making power).

Bookmakers (Taxation) Amendment (Betting Auditoriums) Regulation 1996

1 Name of Regulation

This Regulation is the *Bookmakers (Taxation) Amendment (Betting Auditoriums) Regulation 1996*.

2 Commencement

This Regulation commences on 1 December 1996.

3 Amendment of Bookmakers (Taxation) Regulation 1996

The *Bookmakers (Taxation) Regulation 1996* is amended as set out in Schedule 1.

4 Notes

The explanatory note does not form part of this Regulation.

Schedule 1 Amendments

(Clause 3)

[1] Clause 6 Prescribed manner of keeping betting records: section 13

Insert “(other than a betting record for a sports betting event)” after “betting record” in clause 6 (1) (a).

[2] Clause 6 (1) (a1)

Insert after clause 6 (1) (a):

- (a1) each entry in a betting record for a sports betting event must indicate:
 - (i) the name of the sports betting event to which the entry relates, and
 - (ii) the date of the outcome of the event, if that date is known (or, if the date is not known but can be anticipated, the anticipated date) and
 - (iii) the name of the contestant, player or team to which the entry relates, and
 - (iv) the nature of the bet, and
 - (v) the amount of the bet and the liability, and
 - (vi) the number of the betting ticket issued in relation to the bet or (if no betting ticket was issued) the name of the backer,

[3] Clause 13

Omit the clause. Insert instead:

13 Claims by bookmakers: sections 12A and 12B

- (1) For the purposes of section 12B (1) (b) of the Act, the prescribed form to be used by a bookmaker for a claim for a tax rebate under section 12A of the Act is a form that includes so much of the matter specified in this clause as relates to the type of claim concerned.

-
- (2) A claim relating to a race meeting is to be made in a form separate from a claim relating to a sports betting event.
- (3) All claims (whether relating to a race meeting or to a sports betting event) are to indicate the following:
- (a) the bookmaker's full name and postal address,
 - (b) the book and sheet numbers of the betting records to which the claim relates,
 - (c) the total value of telephone bets taken,
 - (d) the total value of bets other than telephone bets taken,
 - (e) the value of bets back for which a tax rebate is claimed,
 - (f) the net value of bets taken (that is, the value of all bets taken less the value of bets back),
 - (g) the total betting tax due (as calculated by the bookmaker),
 - (h) the declarations referred to in section 12B (1) (b) and 13 (2) (a) of the Act.
- (4) A claim relating to a race meeting is also to indicate the following:
- (a) the date of the meeting
 - (b) the racecourse at which the meeting was held,
 - (c) the type of meeting held (horse, harness or greyhound).
- (5) A claim relating to a sports betting event is also to indicate the following:
- (a) the name of the sports betting event concerned,
 - (b) the date of the outcome of the event,
 - (c) the name of the contestant, player or team to which the bet relates,
 - (d) the date on which the bet was taken,
 - (e) the racecourse on which the bet was taken.
- (6) The form must be dated and signed by the bookmaker making the claim.
-

[4] Clause 14

Omit the clause. Insert instead:

14 Returns by racing clubs: section 15A

- (1) Separate returns must be made for the purposes of section 15A (2), (3) and (4) of the Act.
- (2) Each return must be dated and signed by the secretary, or by a member of the committee or executive body, of the racing club.
- (3) For the purposes of section 15A (2) of the Act, the prescribed form of return to be forwarded to the Minister by a racing club within 7 days of a race meeting is a form that includes the following:
 - (a) the racing club's name and postal address,
 - (b) the type of meeting (horse, harness or greyhound),
 - (c) the date on which the meeting was held,
 - (d) the full name and postal address of each person who carried on business as a bookmaker at the meeting.
- (4) For the purposes of section 15A (3) of the Act, the prescribed form of return to be forwarded to the Minister by a racing club by the Friday immediately following the end of each week during which bets are taken in a betting auditorium conducted by the racing club—is a form that indicates the following:
 - (a) the racing club's name and postal address,
 - (b) the full name and postal address of each person who carried on business as a bookmaker in the betting auditorium during that week,
 - (c) the days on which the person carried on that business in the betting auditorium.

- (5) For the purposes of section 15A (4) of the Act, the prescribed form of return to be forwarded to the Minister by a racing club by the Friday immediately following the end of each week during which bets on sports betting events are taken on the racecourse on which the racing club conducts race meetings is a form that indicates the following:
- (a) the racing club's name and postal address,
 - (b) the full name and postal address of each person who took bets as a bookmaker at that racecourse on any sports betting event during that week,
 - (c) the days on which the person took those bets.