

BOOKMAKERS (TAXATION) ACT.

Act No. 15, 1917.

An Act to impose taxes on bookmakers ; and for purposes consequent thereon or incidental thereto. [Assented to, 7th November, 1917.]

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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. This Act may be cited as the “Bookmakers (Taxation) Act, 1917.”

Short title
and comm.
and exp. date.

It shall commence and come into force on the first day of January, one thousand nine hundred and eighteen.

2. In this Act, unless the context otherwise requires—

Definitions.

“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.

“Meeting for horse racing” means any meeting at which all horses, mares, and geldings respectively may compete without any restriction or condition relating to the height of such horses, mares, or geldings.

“Meeting for pony racing” means any meeting at which the conditions of any races include any condition relating to the height of any horse, mare, or gelding eligible to compete therein.

“Racecourse” means land used for race meetings, and to which admission is granted by payment of money, by ticket, or otherwise.

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“ Race meeting ” means meeting for horse racing or pony racing, or trotting contests.

“ Racing club ” means club or body of persons, or body corporate formed for promoting or controlling horse racing, pony racing, or trotting contests, or for holding race meetings.

“ Racing Association ” includes the Newcastle Registration Board and the Broken Hill Registration Board.

“ Saddling paddock ” includes the whole of a racecourse where the racecourse is not divided into sections.

Bookmakers
at Randwick
Racecourse.

3. Every bookmaker who at any time in the year one thousand nine hundred and eighteen or during any subsequent year holds a license issued at any time by the Australian Jockey Club to carry on his business at race meetings on the Randwick Racecourse shall for each such year in which he holds such license pay to His Majesty a tax of the amount following :—

If the license is for the saddling paddock, the amount of the tax shall be fifty pounds.

If for the leger reserve, the amount shall be twenty pounds.

If for the flat, the amount shall be five pounds.

Racecourses
within 40
miles of
General Post
Office,
Sydney.

4. Every bookmaker registered by the Australian Jockey Club to bet at meetings for horse racing on racecourses other than the Randwick Racecourse, and situate within forty miles from the General Post Office, Sydney, and who at any time in the year one thousand nine hundred and eighteen or during any subsequent year holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following :—

If any such license is for the saddling paddock, the amount of the tax shall be twenty pounds.

If no such license is for the saddling paddock, the amount shall be ten pounds.

Bookmakers
registered by
Associated
Racing Clubs
(Ponies).

5. Every bookmaker registered by the Associated Racing Clubs (Ponies) to bet at meetings for pony racing on racecourses situate within forty miles from the General Post Office, Sydney, and who at any time in

the

the year one thousand nine hundred and eighteen or during any subsequent year holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon, shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following :—

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If any such license is for the saddling paddock, the amount of the tax shall be twenty pounds.

If no such license is for the saddling paddock, the amount shall be ten pounds.

6. Every bookmaker registered by the Newcastle Registration Board to bet on racecourses within forty miles from the post office, Newcastle, and who at any time in the year one thousand nine hundred and eighteen or during any subsequent year holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following :—

Newcastle
Registration
Board.

If any such license is for the saddling paddock, the amount of the tax shall be twenty pounds.

If no such license is for the saddling paddock, the amount shall be ten pounds.

7. Every bookmaker registered by the Broken Hill Registration Board to bet on racecourses within thirty miles from the Post Office, Broken Hill, and who at any time in the year one thousand nine hundred and eighteen or during any subsequent year holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, pay to His Majesty a tax of the amount following :—

Broken Hill
Registration
Board.

If any such license is for the saddling paddock, the amount of the tax shall be ten pounds.

If no such license is for the saddling paddock, the amount shall be five pounds.

8. Every bookmaker registered by any of the following associations —

Racing
Associations.

the Western District Racing Association ;
the Southern District Racing Association ;
the Northern and North-Western District Racing Association ;

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the Central-Western District Racing Association ;
the Northern Rivers Racing Association ;
the Central North Coast Racing Association,

to bet on racecourses within the respective districts of such associations, and who at any time in the year one thousand nine hundred and eighteen, or during any subsequent year, holds a license issued at any time by the racing club managing any such racecourse to carry on his business thereon shall, for each such year in which he holds such license, and in respect of each registration as aforesaid by any such association, pay to His Majesty a tax of the amount following :—

If any such license is for the saddling paddock, the amount of the tax shall be ten pounds.

If no such license is for the saddling paddock, the amount shall be five pounds.

Meetings at
the
Racecourses.

9. Every bookmaker who at any time in the year one thousand nine hundred and eighteen or in any subsequent year carries on his business at any race meeting held on any racecourse in New South Wales not hereinbefore provided for shall for each such year pay to His Majesty a tax of the amount following :—

If he carries on his business in the saddling paddock, the amount of the tax shall be ten pounds.

If he carries on his business at some place on such racecourse other than the saddling paddock, the amount shall be five pounds.