

BOOKMAKERS (TAXATION) AMENDMENT ACT.

Act No. 20, 1932.

An Act to provide for the collection of the tax imposed by the Finance (Bookmakers' Taxation) Act, 1932; to suspend the collection of the Winning Bets Tax in respect of bets on horse-racing and greyhound-racing held after the commencement of the said Act; to reduce the stamp duty upon betting tickets; to amend the Bookmakers (Taxation) Act, 1917, and certain other Acts; and for purposes connected therewith. [Assented to, 26th September, 1932.]

George V.
No. 20, 1932.

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 "Bookmakers (Taxation) Amendment Act, 1932." Short title.

(2) This Act shall commence on the date of the commencement of the Finance (Bookmakers' Taxation) Act, 1932.

(3) The Bookmakers (Taxation) Act, 1917, as amended by subsequent Acts and by this Act, may be cited as the Bookmakers (Taxation) Act, 1917-1932.

2. Winning bets tax shall not be collected in respect of any bets made after the commencement of this Act or in respect of any bet made before such commencement upon any event or contingency to be determined after such commencement, and except as provided in subsection two of section thirteen of the Bookmakers (Taxation) Act

Discon-
tinuance of
collection
of winning
bets tax.

Bookmakers (Taxation) Amendment Act.

No. 20, 1932.

Act, 1917, as inserted by this Act, no returns of such bets need be made under the Winning Bets Taxation (Management) Act, 1930, or any amendment of that Act, or any regulation made under any such Act.

Amendment
of Act No.
15, 1917.
New Part
III.

3. (1) The Bookmakers (Taxation) Act, 1917, as amended by subsequent Acts, is further amended—
(a) by inserting next after section nine the following new Part:—

PART III.

**COLLECTION OF TAX IMPOSED BY THE FINANCE
(BOOKMAKERS' TAXATION) ACT, 1932.**

Commence-
ment of
Part III.

10. This Part shall commence on the date of commencement of the Finance (Bookmakers' Taxation) Act, 1932.

Interpre-
tation.

11. In this Part, unless the context or subject-matter 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, or to greyhound-racing as defined in the Gaming and Betting Act, 1912-1931.

“Horse race” includes pony race and trotting contest.

“Prescribed” means prescribed under this Act or the regulations made thereunder.

Payment of
tax.

12. (1) The tax imposed by the Finance (Bookmakers' Taxation) Act, 1932, shall be paid by the bookmaker to the Colonial Treasurer.

(2) 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 in relation to which the tax becomes payable or within such other period as may be prescribed, and shall be recoverable in any court of competent jurisdiction.

If

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.

(3) 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.

13. (1) Every bookmaker shall keep in the prescribed manner the prescribed written record, setting out the true and accurate particulars of every bet made with him, distinguishing therein the respective horse races or greyhound races in connection with which the bets so entered are made with him, together with such other particulars as are prescribed.

Bookmakers
to keep
records.

(2) Within the prescribed period after the determination of any event or contingency upon which a bet was made with a bookmaker, whether such bet was made before or after the commencement of the Bookmakers (Taxation) Amendment Act, 1932, the bookmaker shall forward or deliver to the Colonial Treasurer—

- (a) the original sheet of the prescribed written record, accompanied by a statutory declaration of the bookmaker, verifying the correctness and accuracy of the entries; and
- (b) such other returns (if any) verified in like manner as are prescribed.

In the application of this subsection to or in respect of a bet made with a bookmaker before the commencement of the Bookmakers (Taxation) Amendment Act, 1932, a reference to the prescribed written record shall be construed as a reference to the prescribed written record required to be kept by the bookmaker under subsection one of section four of the Winning Bets Taxation.

No. 20, 1932.

Inspection
of records.

Taxation (Management) Act, 1930, as amended by the Finance (Greyhound Racing Taxation) Management Act, 1931.

14. (1) 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 either upon a racecourse or elsewhere.

(2) Any officer of police and any person authorised in writing by the Colonial Treasurer, either generally or in a particular case may, either upon a racecourse or elsewhere demand the production of any book, document, or record which he has reasonable grounds for believing is being, or has been used for the purpose of making entries concerning bets, and may, if any breach of this Act or the regulations appears to him to have been committed, retain possession of the book, document, or record.

(3) Any person so authorised in writing by the Colonial Treasurer may at all reasonable times enter any racecourse for the purpose of exercising the powers and functions conferred upon him by this section.

(4) Any person who wilfully delays or obstructs such officer of police or person so authorised in writing in the exercise of any power given under this section, or who fails to produce any such book, document, or record when so requested, shall be liable to a penalty not exceeding one hundred pounds.

Offences.

15. Every bookmaker who—

(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 thirteen,

shall be liable to a penalty not exceeding one hundred pounds.

16. (1) The Governor may make regulations not inconsistent with this Act prescribing any matters which by this Act are required or authorised to be prescribed or which are necessary or convenient to be prescribed for giving effect to the provisions and objects of this Act, and without limiting the generality of the foregoing power the Governor may make regulations prescribing—

- (a) the form and contents of the written record required to be kept by a bookmaker, and the manner in which the same is to be kept, used and verified;
- (b) the retention for a reasonable period of books, records and documents used by a bookmaker in connection with his calling;
- (c) the method of determination of the amount of tax in the event of the loss or destruction of the prescribed record or any copy thereof;
- (d) penalties for the evasion or attempted evasion by any person of any provision of the Act or regulations, or for the making of any false entry in any prescribed record in respect of any bet, or for failing to enter any bet in the prescribed written record.

(2) The regulations may impose a penalty not exceeding one hundred pounds for any breach thereof, and may also authorise the court before which any such penalty is recovered in respect of any evasion of the Act, or the making of any false return or entry to prohibit a bookmaker or his clerk from carrying on his business for such period as to the court seems just, and to impose further penalties not exceeding five hundred pounds or imprisonment not exceeding twelve months, to enforce such prohibition.

The regulations may also provide that where the court makes an order prohibiting a bookmaker or his clerk from carrying on his business,

any

No. 20, 1932.

any license or permit to bet held by the bookmaker or any license to act as a bookmaker's clerk, as the case may be, shall be deemed to be cancelled, and that no license or permit to bet or license to act as a bookmaker's clerk, as the case may be, shall be issued to such bookmaker or clerk during the period for which the court has ordered that he should be prohibited from carrying on his business.

(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.

Recovery of penalties.

17. Any penalty imposed by this Act or the regulations may be recovered in a summary manner in any court of petty sessions holden before a police or stipendiary magistrate.

Sec. 1.

- (b) (i) by inserting next before section one the short heading: "Part I.—Preliminary";
- (ii) by inserting in the same section after the figures "1917" the hyphen and figures "-1932";
- (iii) by omitting from the same section, the word "It" and by inserting in lieu thereof the words "Parts I and II of this Act";

Sec. 2.

- (c) by inserting next after section two the short heading: "Part II.—License Tax";

(d)

Bookmakers (Taxation) Amendment Act.

153

- (d) (i) by omitting from section three the word "fifty" and by inserting in lieu thereof the word "seventy"; No. 20, 1932.
Sec. 3.
- (ii) by omitting from the same section the word "twenty" and by inserting in lieu thereof the word "twenty-eight";
- (iii) by omitting from the same section the word "five" and by inserting in lieu thereof the word "seven";
- (e) (i) by omitting from section four the word "twenty" and by inserting in lieu thereof the word "twenty-eight"; Sec. 4.
- (ii) by omitting from the same section the word "ten" and by inserting in lieu thereof the word "fourteen";
- (f) (i) by omitting from section five the word "twenty" and by inserting in lieu thereof the word "twenty-eight"; Sec. 5.
- (ii) by omitting from the same section the word "ten" and by inserting in lieu thereof the word "fourteen";
- (g) (i) by omitting from section six the word "twenty" and by inserting in lieu thereof the word "twenty-eight";
- (ii) by omitting from the same section the word "ten" and by inserting in lieu thereof the word "fourteen";
- (h) (i) by omitting from section seven the word "ten" and by inserting in lieu thereof the word "fourteen"; Sec. 7.
- (ii) by omitting from the same section the word "five" and by inserting in lieu thereof the word "seven";
- (i) (i) by omitting from section eight the word "ten" and by inserting in lieu thereof the word "fourteen"; Sec. 8.
- (ii) by omitting from the same section the word "five" and by inserting in lieu thereof the word "seven";

(j)

Bookmakers (Taxation) Amendment Act.

No. 20, 1932.
Sec. 9.

- (j) (i) by omitting from section nine the word "ten" and by inserting in lieu thereof the word "fourteen";
- (ii) by omitting from the same section the word "five" and by inserting in lieu thereof the word "seven."

(2) The amendments made by paragraphs (d) to (j) inclusive of subsection one of this section shall not be construed to increase the taxes payable under the Bookmakers (Taxation) Act, 1917, as amended by the Bookmakers Taxation (Amendment) Act, 1920.

(3) The Bookmakers Taxation (Amendment) Act, 1920, shall cease to have effect with respect to payments of tax to be made after the commencement of this Act, and which are made in accordance with Part II of the Bookmakers (Taxation) Act, 1917-1932.

Amendment
of Stamp
Duties Act,
1920-1931.
Second
Schedule.
(Betting
tickets.)

4. (1) (a) The Stamp Duties Act, 1920-1931, is amended—

- (i) by omitting the figure "3" from the matter appearing in the Second Schedule under the heading "Betting Tickets" and by inserting in lieu thereof the figure "1";
- (ii) by omitting the figure "1" from the same matter and by inserting in lieu thereof the figure "½."

(b) The Stamp Duties Act, 1920-1931, as amended by this Act, may be cited as the "Stamp Duties Act, 1920-1932."

Amendment
of Act No.
56, 1931.

(2) The Finance (Greyhound-racing Taxation) Act, 1931, is amended—

- (a) by omitting from section eight the word "three-pence" and by inserting in lieu thereof the words "one penny";
- (b) by omitting from the same section the words "one penny" and by inserting in lieu thereof the words "one half-penny."