

RACING (AMENDMENT) ACT.

Act No. 39, 1937.

George VI,
No. 39, 1937.

An Act to make further provisions in relation to racecourses, race-meetings and bookmakers; to provide for the constitution of a Bookmakers Revision Committee and to define its powers and functions; to repeal the Racecourses Admission Tax Act, 1920, the Racecourses Admission Tax (Management) Act, 1920, and the Racecourses Admission Tax (Amendment) Act, 1920; to amend the Gaming and Betting Act, 1912-1936, the Totalizator Act, 1916, the Bookmakers (Taxation) Act, 1917-1932, the Entertainments Tax (Management) Act, 1929, and certain other Acts; and for purposes connected therewith. [Assented to, 23rd December, 1937.]

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:—

PART I.

PRELIMINARY.

Short title. **1.** (1) This Act may be cited as the "Racing (Amendment) Act, 1937."

Citation and division into Parts. (2) The Bookmakers (Taxation) Act, 1917-1932, as amended by this Act, may be cited as the Bookmakers (Taxation) Act, 1917-1937.

(3) This Act is divided into Parts as follows:—

PART I.—PRELIMINARY.

PART II.—COLLECTION OF BOOKMAKERS (BETTING) TAX.

PART

PART III.—COLLECTION OF BOOKMAKERS (REGISTRATION) TAX.

PART IV.—BOOKMAKERS REVISION COMMITTEE.

PART V.—RACECOURSES ADMISSION TAX.

PART VI.—AMENDMENT OF THE TOTALIZATOR ACT, 1916.

PART VII.—COLLECTION OF GROSS INCOME TAX—GREYHOUND RACING.

PART VIII.—ADMISSION TAX EXEMPTIONS—GREYHOUND RACING.

PART IX.—AMENDMENT OF GAMING AND BETTING ACT, 1912-1936.

PART X.—MISCELLANEOUS PROVISIONS.

PART II.

COLLECTION OF BOOKMAKERS (BETTING) TAX.

2. The Bookmakers (Taxation) Act, 1917-1932, is amended by inserting after Part III the following new Part:—

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

PART IV.

COLLECTION OF TAX IMPOSED BY PART II OF THE RACING TAXATION ACT, 1937.

18. This Part shall commence upon the date of commencement of Part II of the Racing Taxation Act, 1937.

Commencement.

19. (1) Subject to subsection two of this section—

Application of Part III.

- (a) the provisions of Part III of this Act; and
- (b) the provisions of the regulations made thereunder for the time being in force or as altered or added to from time to time for the purposes of this Part pursuant to the provisions of section sixteen of this Act,

shall apply to and in respect of the levying, collection and payment of the tax imposed by Part II of the Racing Taxation Act, 1937.

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(2) For the purposes of such application, Part III of this Act shall be deemed to be amended as follows:—

Sec. 10.

(a) by omitting section ten;

Sec. 12.

(b) by omitting from subsection one of section twelve the words “the Finance (Bookmakers’ Taxation) Act, 1932” and by inserting in lieu thereof the words “Part II of the Racing Taxation Act, 1937;”

Sec. 13.

(c) (i) by omitting from subsection two of section thirteen the words “the Bookmakers (Taxation) Amendment Act, 1932,” and by inserting in lieu thereof the words “Part II of the Racing Taxation Act, 1937;”

(ii) by omitting from paragraph (a) of the same subsection the word “statutory;”

(iii) by omitting from the same subsection all words following the words “as are prescribed;”

Sec. 15.

(d) by omitting from paragraph (b) of section fifteen the word “statutory.”

PART III.**COLLECTION OF BOOKMAKERS (REGISTRATION) TAX.**

Further
amendment
of Act No.
15, 1917.
New Part V.

3. The Bookmakers (Taxation) Act, 1917-1932, is further amended by inserting after Part IV (as inserted by this Act) the following new Part:—

PART V.**COLLECTION OF TAX IMPOSED BY PART III OF THE RACING TAXATION ACT, 1937.**

Commence-
ment.

20. This Part shall commence upon the date of commencement of Part III of the Racing Taxation Act, 1937.

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Registration
of book-
makers.

21. (1) A bookmaker shall not at any time in the year one thousand nine hundred and thirty-eight, or in any subsequent year carry on his business as a bookmaker at any race-meeting on the Randwick Racecourse unless he holds a certificate of registration as a bookmaker issued by the Australian Jockey Club.

(2) A bookmaker shall not at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year carry on his business as a bookmaker at any meeting for horse-racing on any racecourse (other than the Randwick Racecourse) situated within forty miles of the General Post Office, Sydney, unless he holds a certificate of registration as a bookmaker issued by the Australian Jockey Club.

(3) A bookmaker shall not at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year carry on his business as a bookmaker at any meeting for pony-racing on any racecourse (other than the Randwick Racecourse) situated within forty miles of the General Post Office, Sydney, unless he holds a certificate of registration as a bookmaker issued by the Associated Racing Clubs (Pony).

(4) A bookmaker shall not at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year carry on his business as a bookmaker at any meeting for trotting contests on any racecourse situated within forty miles of the General Post Office, Sydney, unless he holds a certificate of registration as a bookmaker issued by one of the following bodies, that is to say—

- The Australian Jockey Club,
- The Associated Racing Clubs (Pony),
- The Newcastle Registration Board,
- The Broken Hill Registration Board,
- The Western District Racing Association,
- The Southern District Racing Association,
- The Northern and North-western District Racing Association,
- The Central Western District Racing Association,

The

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The Northern Rivers Racing Association,
The Far South Racing Association, and
Any racing association named by the Governor
in a proclamation published in the Gazette.

(5) A bookmaker shall not at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year carry on his business as a bookmaker at any race-meeting on any racecourse situated beyond forty miles from the General Post Office, Sydney, unless he holds a certificate of registration as a bookmaker issued by one of the bodies referred to in subsection four of this section.

Reductions.

22. (1) (a) Where for the year one thousand nine hundred and thirty-eight or for any subsequent year a bookmaker has paid the amount of any tax imposed by Part III of the Racing Taxation Act, 1937, in respect of the carrying on of his business as a bookmaker at any meeting for horse-racing on any racecourse (other than the Randwick Racecourse) situated within forty miles of the General Post Office, Sydney, the amount of any tax imposed by the said Part III in respect of the carrying on of his business as a bookmaker in the same year at any meeting for pony racing on any racecourse (other than the Randwick Racecourse) so situated as aforesaid, shall be reduced by the amount so paid by him.

(b) Where for the year one thousand nine hundred and thirty-eight or for any subsequent year a bookmaker has paid the amount of any tax imposed by Part III of the Racing Taxation Act, 1937, in respect of the carrying on of his business as a bookmaker at any meeting for pony racing on any racecourse (other than the Randwick Racecourse) situated within forty miles of the General Post Office, Sydney, the amount of any tax imposed by the said Part III in respect of the carrying on of his business as a bookmaker in the same year at any meeting for horse-racing on any racecourse (other than the Randwick Racecourse) so situated as aforesaid shall be reduced by the amount so paid by him.

(2) (a) Where for the year one thousand nine hundred and thirty-eight or for any subsequent year

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a bookmaker has paid the amount of any tax imposed by Part III of the Racing Taxation Act, 1937, in respect of the carrying on of his business as a bookmaker at any meeting for trotting contests on any racecourse situated within forty miles of the General Post Office, Sydney, the amount of any tax imposed by the said Part III in respect of the carrying on of his business as a bookmaker in the same year at any race-meeting on any racecourse situated beyond forty miles from the General Post Office, Sydney, shall be reduced by the amount so paid by him.

(b) Where for the year one thousand nine hundred and thirty-eight or for any subsequent year a bookmaker has paid the amount of any tax imposed by Part III of the Racing Taxation Act, 1937, in respect of the carrying on of his business as a bookmaker at any race-meeting on any racecourse situated beyond forty miles from the General Post Office, Sydney, the amount of any tax imposed by the said Part III in respect of the carrying on of his business as a bookmaker in the same year at any meeting for trotting contests on any racecourse situated within forty miles of the General Post Office, Sydney, shall be reduced by the amount so paid by him.

23. (1) The tax imposed by Part III of the Racing Taxation Act, 1937, shall be paid by the bookmaker to the Colonial Treasurer. Payment of tax.

(2) Every amount of such tax shall be a debt due from the bookmaker to His Majesty and shall be recoverable in any court of competent jurisdiction.

24. (1) If any bookmaker on or after the date of the commencement of this Part carries on his business on any racecourse or on any part thereof without having previously paid the tax imposed by Part III of the Racing Taxation Act, 1937, on bookmakers so carrying on their business, he shall be liable to a penalty not exceeding fifty pounds. Penalty for non-payment of tax.

(2) If any bookmaker carrying on his business on any racecourse or part thereof on or after the date of such commencement does not, on demand Penalty for not producing receipt.

by

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by an official of the racing club conducting a race-meeting on such racecourse, or by any member of the police force, produce the Treasury receipt for the tax payable under Part III of the said Act in respect of his so carrying on his business, he shall be liable to a penalty not exceeding fifty pounds.

(3) A bookmaker who, on or after the date of such commencement, carries on his business as a bookmaker on any racecourse or part thereof shall, unless he has previously affixed his signature to the said receipt in the presence of a person authorised by the regulations to act as witness to such signature, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

(4) If any bookmaker carrying on his business on any racecourse, or part thereof, refuses, on demand by an official of the racing club conducting a race-meeting on such racecourse, or by any member of the police force, to write his signature for purposes of comparison with the signature on any such Treasury receipt, he shall be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

Penalty.
Club allow-
ing book-
maker to
carry on
business
without
having paid
tax.

25. If any racing club on or after the date of the commencement of this Part knowingly permits any person to carry on the business of a bookmaker on any racecourse or any part thereof without having paid the tax imposed by Part III of the Racing Taxation Act, 1937, on bookmakers so carrying on their business, the club shall be liable to a penalty not exceeding one hundred pounds.

Penalty for
carrying on
business
without
license, &c.

26. (1) Any bookmaker who carries on his business as a bookmaker at a race-meeting on any racecourse or part thereof shall, unless he is the holder of a license, certificate of registration, or permit authorising him so to do, and issued by the racing club or racing association conducting such race-meeting, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

(2) The fee payable for such license, certificate of registration, or permit, shall be as prescribed

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by the rules of the racing club or racing association, or where there are no such rules, shall be as fixed by resolution of the committee of such club or association.

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27. (1) Where the Under Secretary and Comptroller of Accounts, The Treasury, is satisfied that a bookmaker is unable owing to illness or incapacity, to carry on his business as a bookmaker, he may, in such circumstances and subject to such conditions as may be prescribed, issue an authority to a person to carry on the business of the bookmaker during such illness or incapacity.

Authority to act for bookmaker during illness or incapacity.

(2) Any person carrying on the business of a bookmaker pursuant to any authority issued under subsection one of this section, shall, for the purposes of this or any other Act, be deemed to be the bookmaker.

28. The racecourse used by the Menangle Park Racing Company Limited at the commencement of this Part shall for the purposes of this Part and of Part III of the Racing Taxation Act, 1937, be deemed to be situated beyond forty miles from the General Post Office, Sydney.

Menangle Park Racecourse.

29. Any license, certificate of registration or permit authorising a bookmaker to carry on his business as a bookmaker at a race-meeting on any racecourse or part thereof lawfully issued before the commencement of this Part by the racing club or racing association conducting such race-meeting, and having force or effect at the commencement of this Part, shall during the period for which such license, certificate of registration or permit was issued be deemed, for the purposes of section twenty-one of this Act, to be a certificate of registration as a bookmaker and to have been duly issued.

Saving.

30. For the purpose of the collection of tax imposed by Part III of the Racing Taxation Act, 1937, every racing club and racing association shall at the times and in the manner prescribed, forward to the Colonial Treasurer a return made by the prescribed person setting out the name and address of every bookmaker

Returns by racing clubs and associations.
cf. Act No. 60, 1915, s. 4.

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Regulations.

bookmaker licensed or registered by it, or to whom a permit has been given by it to carry on his business as a bookmaker.

31. (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.

(2) The regulations may impose a penalty not exceeding fifty pounds for any breach thereof.

(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.

32. Any penalty imposed by this Part or the regulations made thereunder may be recovered in a summary manner.

PART IV.

BOOKMAKERS REVISION COMMITTEE.

Further amendment of Act No. 15, 1917. New Part VI.

4. The Bookmakers (Taxation) Act, 1917-1932, is further amended by inserting after Part V (as inserted by this Act) the following new Part:—

PART VI.

BOOKMAKERS REVISION COMMITTEE.

Commencement.

33. This Part shall commence upon a date to be appointed by the Governor and notified by proclamation published in the Gazette.

34. In this Part—

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“Country Racing Associations” means the following bodies:—

Interpretation.

The Newcastle Registration Board,
 The Broken Hill Registration Board,
 The Western District Racing Association,
 The Southern District Racing Association,
 The Northern and North-western District Racing Association,
 The Central Western District Racing Association,
 The Northern Rivers Racing Association,
 The Far South Racing Association, and
 Any racing association named by the Governor in a proclamation published in the Gazette.

35. (1) As soon as practicable after the commencement of this Part, there shall be constituted a Bookmakers Revision Committee (in this Part referred to as “the committee”) which shall consist of five members as follows:—

Constitution of Committee.

The Under Secretary and Comptroller of Accounts, The Treasury;
 The Secretary, Australian Jockey Club;
 The Secretary, Associated Racing Clubs (Pony);
 The Secretary, New South Wales Trotting Club;
 A representative of the Country Racing Associations appointed by the Governor.

(2) A member of the Committee may from time to time appoint a deputy to act on his behalf either generally at all meetings of the Committee or at any particular meeting or meetings.

A deputy while acting pursuant to any such appointment shall have and may exercise and discharge all the powers, authorities, duties and functions of the member for whom he is deputy.

(3) The Under Secretary and Comptroller of Accounts, The Treasury, or his deputy, shall be chairman of the Committee.

(4)

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(4) At any meeting of the Committee the Chairman shall have a deliberative vote and where the voting is equal, shall in addition have a casting vote.

(5) Any three members of the Committee one of whom shall be the Chairman, shall form a quorum for the purpose of transacting any business of the Committee.

(6) The Committee shall meet at such times and at such places as may be fixed by the Under Secretary and Comptroller of Accounts, The Treasury.

Betting tax receipts.

36. (1) Any person to whom a certificate of registration as a bookmaker has been issued and who proposes to carry on business as a bookmaker at any race-meeting on any racecourse shall make application to the Committee in or to the effect of the prescribed form for an order on the Treasury for a Treasury receipt.

(2) The Committee shall have power to grant or refuse any such application and in the event of refusal shall not be required to state the grounds for such refusal.

(3) Where the Committee grants any such application it shall issue to the applicant an order on the Treasury for the issue of a Treasury receipt.

Upon presentation of such order and upon payment of the appropriate amount of tax imposed by Part III of the Racing Taxation Act, 1937, a Treasury receipt shall be issued.

Colonial Treasurer and Colonial Secretary may furnish information.

37. It shall be lawful for the Colonial Treasurer or the Colonial Secretary to comply with any request made by the Australian Jockey Club or the Associated Racing Clubs (Pony) or any of the country associations for particulars of convictions of bookmakers in respect of offences against or contraventions of the provisions of the Gaming and Betting Act, 1912-1937, or any Act imposing a tax upon bookmakers or providing for the assessment, collection or payment of any such tax.

Regulations.

38. (1) The Governor may make regulations prescribing all matters which by this Part are required

or

or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying this Part into effect.

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(2) 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.

PART V.

RACECOURSES ADMISSION TAX.

5. (1) This Part of this Act shall commence upon the date of commencement of Part IV of the Racing Taxation Act, 1937.

Commencement and citation.

(2) The Entertainments Tax (Management) Act, 1929, as amended by subsequent Acts and by this Act, may be cited as the Entertainments Tax (Management) Act, 1929-1937.

6. The Entertainments Tax (Management) Act, 1929, as amended by subsequent Acts, is amended by inserting after Part IV the following new Part:—

Amendment of Act No. 56, 1929.
New Part V.

PART V.

RACECOURSES (ENTERTAINMENT) TAX.

22. This Part shall commence on the date of commencement of Part IV of the Racing Taxation Act, 1937.

Commencement.

No. 89, 1937.

Interpretation.

23. In this Part—

“Racecourse” means land used for race-meetings and which is licensed as a racecourse under the Gaming and Betting Act, 1912-1936.

“Race-meeting” means meeting for horse racing or pony racing or trotting contests for admission to which payment is made and which is held on a racecourse.

Application

24. (1) Subject to subsection two of this section—

(a) the provisions of Parts I, II, III and IV of this Act; and

(b) the provisions of the regulations made thereunder for the time being in force or as altered or added to from time to time pursuant to the provisions of section twenty-one of this Act,

shall apply to and in respect of the assessment, levying, collection and payment of the tax imposed by Part IV of the Racing Taxation Act, 1937.

(2) For the purposes of such application—

(a) Part II shall be deemed to be amended as follows:—

(i) by omitting section seven;

(ii) by omitting from subsection one of section eight the words “day appointed in pursuance of the last preceding section” and by inserting in lieu thereof the words “date of commencement of Part IV of the Racing Taxation Act, 1937.”

(iii) by omitting paragraph (e) of section twelve.

(b) Any reference in Parts I, II, III and IV of this Act to an entertainments tax shall be construed as a reference to the entertainments tax imposed by Part IV of the Racing Taxation Act, 1937.

25. Entertainments tax imposed by the Entertainments Tax Act, 1929, shall not be charged on payments for admission to any entertainment where the Commissioner is satisfied that the entertainment is a race-meeting and that tax is payable under Part IV of the Racing Taxation Act, 1937, upon payment for admission thereto. No. 39, 1937.
Exemption.

26. The racecourse used by the Menangle Park Racing Company Limited at the commencement of this Part shall for the purposes of this Part and of Part IV of the Racing Taxation Act, 1937, be deemed to be situated beyond forty miles from the General Post Office, Sydney. Menangle
Park Race-
course.

7. The Entertainments Tax (Management) Act, 1929, as amended by subsequent Acts, is further amended— Further
amendment
of Act No.
56, 1929.

- (a) by omitting from paragraph (e) of section twelve the words “under the Racecourses Admission Tax Act, 1920, as amended by subsequent Acts, or” Sec. 12 (e).
- (b) by inserting at the end of section three the following words:— Sec. 3.

“PART V.

RACECOURSES (ENTERTAINMENT) TAX.”

8. (1) The Racecourses Admission Tax Act, 1920, is repealed. Repeals.
Act No. 2,
1920.
- (2) The Racecourses Admission Tax (Amendment) Act, 1920, is repealed. Act No. 43,
1920.
- (3) Section two of the Racecourses Admission Tax (Amendment) Act, 1930, is repealed. Act No. 28,
1930.
- (4) The Racecourses Admission Tax (Management) Act, 1920, is repealed. Act No. 3,
1920.

PART VI.

AMENDMENT OF THE TOTALIZATOR ACT, 1916.

Commence-
ment and
citation.

9. (1) This Part of this Act shall commence upon the first day of January, one thousand nine hundred and thirty-eight.

(2) The Totalizator Act, 1916, as amended by subsequent Acts and by this Act may be cited as the Totalizator Act, 1916-1937.

Amendment
of Act No.
75, 1916.
Sec. 8 (1).

10. The Totalizator Act, 1916, as amended by subsequent Acts is amended —

- (a) (i) by omitting from subsection one of section eight the words “twelve and one-half per centum” and by inserting in lieu thereof the words “ten per centum”;
- (ii) by omitting subsection two of the same section and by inserting in lieu thereof the following subsection:—

(2) (a) Every such club excepting those specified in paragraph (b) of this subsection shall pay five per centum of the amount so paid into the totalizator to the Colonial Treasurer, or some person appointed by him, to be paid by him into the Treasury and carried to the Consolidated Revenue Fund.

(b) Every club using the totalizator under the provisions of this Act and which—

- (i) conducts race-meetings on the race-course of the Menangle Park Racing Company Limited; or
- (ii) conducts race-meetings on the Hawkesbury racecourse; or
- (iii) conducts meetings for trotting contests on a racecourse situated within forty miles from the General Post Office, Sydney; or
- (iv) conducts race-meetings on a race-course situated beyond forty miles from the General Post Office, Sydney, shall

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shall pay two per centum of the amount so paid into the totalizator to the Colonial Treasurer or some person appointed by him to be paid by him into the Treasury and carried to the Consolidated Revenue Fund.

(b) (i) by omitting from the proviso to subsection one of section nine the words "fraction of a shilling unless such fraction amounts to or exceeds sixpence, in which case sixpence shall be paid" and by inserting in lieu thereof the words "fraction of a sixpence unless such fraction amounts to or exceeds threepence in which case threepence shall be paid." Sec. 9.

(ii) by omitting subsection (1A) of the same section and by inserting in lieu thereof the following subsection:—

(1A) All unpaid fractions of sixpence shall be paid to the Colonial Treasurer or some person appointed by him, to be paid by him into the Treasury and carried to the Consolidated Revenue Fund.

All dividends declared payable in respect of any race and unclaimed for a period of one month shall, within fourteen days after the expiration of such period, be paid to the Colonial Treasurer or some person appointed by him, to be paid by him into the Treasury and carried to the Consolidated Revenue Fund.

(c) by omitting the Schedule.

Schedule.

PART VII.

COLLECTION OF GROSS INCOME TAX—GREYHOUND RACING.

11. (1) This Part of this Act shall commence upon the date of the commencement of Part V of the Racing Taxation Act, 1937. Commence-
ment and
citation.

(2)

Racing (Amendment) Act.

No. 89, 1937.

(2) The Finance (Greyhound-racing Taxation) Management Act, 1931, as amended by this Act, may be cited as the Finance (Greyhound-racing Taxation) Management Act, 1931-1937.

Amendment
of Act No.
57, 1931.
New Part
VII.

12. The Finance (Greyhound-racing Taxation) Management Act, 1931, is amended—

(a) by inserting at the end of subsection two of section one the following words:—

PART VII.—PROVISIONS AS TO MANAGEMENT
OF TAXES IMPOSED BY PART V OF THE
RACING TAXATION ACT, 1937.

(b) by inserting after Part VI the following new Part—

PART VII.

PROVISIONS AS TO MANAGEMENT OF TAXES IMPOSED
BY PART V OF THE RACING TAXATION ACT, 1937.

Definitions.

22. In this Part, unless the context or subject-matter otherwise indicates or requires—

“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.

“Greyhound-racing” means racing between dogs in competitive pursuit of a lure activated by mechanical means.

“Meeting for greyhound-racing” means any meeting at which greyhound-racing is to be carried on.

“Prescribed” means prescribed by this Part or by the regulations made thereunder.

“Racecourse” means racecourse specially licensed under the Gaming and Betting Act, 1912-1936, for meetings for greyhound-racing.

“Race-meeting” means meeting for greyhound-racing.

“Racing

“Racing club” means club, association or body of persons, or body corporate formed for promoting or controlling greyhound-racing or for holding meetings for greyhound-racing.

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“Tax” means the tax imposed by Part V of the Racing Taxation Act, 1937.

23. (1) The tax shall be paid to the Colonial Treasurer by the racing club liable therefor. Payment of tax.

(2) Every amount of tax payable shall be a debt due from the racing club to His Majesty and shall be paid to the Colonial Treasurer within such period and in such manner as may be prescribed, and shall be recoverable in any court of competent jurisdiction.

24. In calculating the amount of tax payable by a racing club there shall be deducted from the gross income of the club from all sources arising out of the conduct of the race-meeting in relation to which the tax becomes payable—

Deductions from gross income from all sources.

- (a) the total amount of tax imposed under Part II of the Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts, in respect of the grant by the racing club to a bookmaker of any license registration or permit to carry on his business as a bookmaker at such race-meeting;
- (b) the total amount of admission tax imposed by Part IV of the Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts, on payments for admission to the racecourse on which the race-meeting is held;
- (c) the total amount of the payment required to be made to the Colonial Treasurer pursuant to section eight of the Totalizator Act, 1916, as amended by subsequent Acts, in respect of the use of the totalizator at the race-meeting.

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Records and
returns.

25. Every racing club shall—

- (a) keep proper books of account and such accounts shall include the detail of all income of the club arising out of the conduct of any race-meeting conducted by it;
- (b) furnish to the prescribed authority at the times and in the manner prescribed such particulars with regard to accounts as may be prescribed;
- (c) furnish to the prescribed authority at the times and in the manner prescribed such returns including returns setting out the gross income of the club from all sources arising out of the conduct by it of any race-meeting as may be prescribed;
- (d) make available at any reasonable time for inspection by any person authorised in that behalf by the prescribed authority the books of account and accounts of the racing club;
- (e) cause the books of account and accounts of the club to be audited at such intervals as may be prescribed by some person or persons holding the prescribed qualifications or approved by the prescribed authority, and furnish copies of the accounts so audited to the prescribed authority.

Offences.

26. Every racing club which fails to comply with any provision of this Part or of the regulations made thereunder shall be liable to a penalty not exceeding one hundred pounds.

Regulations.

27. (1) The Governor may make regulations not inconsistent with this Part prescribing any matters which by this Part are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Part.

(2)

(2) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of such publication or from a later date to be specified in the regulations; and
- (c) be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

(3) If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof such regulation or part shall thereupon cease to have effect.

28. Any penalty imposed by this Part may be recovered in a summary manner. Recovery of penalties.

PART VIII.

ADMISSION TAX EXEMPTIONS—GREYHOUND-RACING.

13. (1) The Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts, is amended by omitting section six and by inserting in lieu thereof the following section:— Amendment of Act No. 56, 1931. Sec. 6.

6. This Part of this Act shall apply to— Application of Part.

- (a) all racecourses situated within a radius of forty miles of the General Post Office, Sydney; and
- (b) the greyhound racecourse of the Newcastle Jockey Club Limited.

(2) The Finance (Greyhound-racing Taxation) Act, 1931, as amended by subsequent Acts and by this Act may be cited as the Finance (Greyhound-racing Taxation) Act, 1931-1937.

(3) This section shall commence upon the first day of January one thousand nine hundred and thirty-eight.

No. 39, 1937.

PART IX.

AMENDMENT OF GAMING AND BETTING ACT, 1912-1936.

Citation.

14. The Gaming and Betting Act, 1912-1936, as amended by this Act, may be cited as the Gaming and Betting Act, 1912-1937.

Amendment of Act No. 25, 1912.

15. The Gaming and Betting Act, 1912-1936, is amended—

Sec. 3.
(Definitions.)

(a) by inserting in section three after the definition of "Meeting for pony-racing" the following definition:—

"Non-proprietary Association" means a corporation, or club or other unincorporated body of persons formed for the purpose of promoting and conducting race meetings, the constitution of which—

- (a) provides for the application of profits, if any, and other income of the corporation, club or body to the promotion of its objects; and
- (b) prohibits the payment of any dividends to the shareholders or members of the corporation, club or body;

New secs.
52B, 52C,
52D.

(b) by inserting next after section 52A the following new sections:—

Condition of licenses to greyhound clubs.

52B. (1) Where application is made for the issue of a license for a racecourse under section 52A of this Act the license shall not be issued unless the Colonial Secretary is satisfied that the application is made by or on behalf of a non-proprietary association and that such association is to be the holder of the license.

Access to books, etc.

(2) The applicant for any such license shall produce such documents (including books, accounts and records) and furnish such information as may be prescribed or as the Colonial Secretary may require to be produced or furnished for the purpose of enabling him to

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to determine whether the corporation, club or body by or on behalf of which the application is made, is or is not a non-proprietary association.

(3) This section shall not apply to or in respect of an application for the issue of a license for any racecourse under section 52A of this Act where—

Application for licenses of existing clubs.

- (a) the application is made by or on behalf of a person or body of persons who or which was the holder of a license under that section for that racecourse for the year next preceding the year for which the license is sought; and
- (b) such holder was not, at the date upon which such license for that next preceding year was issued, a non-proprietary association.

52c. (1) Without prejudice to the generality of the power conferred by section 52A of this Act to cancel a license the Colonial Secretary may cancel any license issued upon an application to which section 52B of this Act applies if he is satisfied that the holder of such license has ceased to be a non-proprietary association.

Power to cancel licenses.

(2) It shall be a condition of every license issued upon an application to which section 52B of this Act applies, that, in order to enable the Colonial Secretary to determine whether the holder of the license has or has not ceased to be a non-proprietary association, the holder of the license shall—

Conditions of licenses.

- (a) make available for inspection and examination all relevant books, accounts, documents and records; and
- (b) permit any person authorised, either generally or specially, by the Colonial Secretary in that behalf, to enter at all reasonable times any premises held, occupied or used by or on behalf of the holder of the license, and to make copies of or extracts from such books, accounts, documents and records; and

Access to books, premises, etc.

(c)

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- (c) furnish the Colonial Secretary with such information in such form and verified in such manner as the Colonial Secretary may from time to time require.

Power to
make regula-
tions.

52D. The power to make regulations conferred upon the Governor by section fifty-nine of this Act shall include power to make regulations prescribing all matters and things which are necessary or convenient to be prescribed for giving effect to sections 52B and 52c of this Act.

Without affecting the generality of the foregoing provisions of this section the Governor may, in and by such regulations, confer upon the Colonial Secretary, or upon any person authorised either generally or specially by the Colonial Secretary in that behalf, such powers of entry upon any premises held, occupied or used by or on behalf of the holder of a license, and of inspection and examination of books, accounts, documents, and records thereon as may be reasonably necessary to enable the Colonial Secretary to determine whether the holder of the license has or has not ceased to be a non-proprietary association.

Substituted
section 53B
and new
section 53c.
Allotment
of racing
days of de-
licensed
racecourses
to non-pro-
prietary as-
sociations.

- (c) by omitting section 53B and inserting the following sections:—

53B. In the event of any of the racecourses specified in the Fourth Schedule or the Fifth Schedule to this Act ceasing to be licensed the days allotted to such racecourse by this Act shall be divided among those of the other licensed racecourses mentioned in the said Schedules on which race meetings are promoted and conducted by non-proprietary associations in such manner as the Governor directs and notifies in the Gazette.

Proprie-
tary clubs
or associa-
tions—ter-
mination of
licenses.

53c. (1) At the expiration of a period of five years commencing on the first day of January, one thousand nine hundred and thirty-eight, no license for a racecourse shall be issued under section fifty-two of this Act unless the Colonial Secretary

Secretary is satisfied that the application is made by or on behalf of a non-proprietary association and that such association is to be the holder of the license. No. 39, 1937.

(2) As soon as practicable after the first day of January, one thousand nine hundred and thirty-eight, a committee shall be constituted by the Governor.

(3) The committee shall consist of the following members:—

The Under Secretary and Comptroller of Accounts, The Treasury;

The Government Actuary;

A person appointed by the Governor as a representative of non-proprietary associations which conduct race meetings other than meetings for greyhound racing;

A person appointed by the Governor as a representative of corporations or clubs or other unincorporated bodies of persons (not being non-proprietary associations) who conduct race-meetings other than meetings for greyhound racing.

(4) It shall be the function of the committee to investigate the conduct of race meetings with a view to determining a method by which the conduct and control of race-meetings may be vested exclusively in non-proprietary associations without occasioning undue hardship to any person.

(5) The committee shall furnish to the Governor a report setting out the results of its investigations, and its recommendations in relation thereto.

(6) The report shall be accompanied by a draft bill embodying such alterations of the law as may be necessary to give effect to the determinations and recommendations of the committee.

No. 39, 1937.

Further amendment of Act No. 25, 1912.

Sec. 51 (3).
(Racing days.)

16. (1) The Gaming and Betting Act, 1912-1936, is further amended—

- (a) (i) by omitting from paragraph (a) of subsection three of section fifty-one the words “fifty-seven, four” and by inserting in lieu thereof the words “sixty-three, eight”;
 - (ii) by omitting from the same paragraph the word “forty-seven” and by inserting in lieu thereof the word “forty-eight”;
 - (iii) by omitting from the same paragraph the words “and six of which days shall be public holidays” and by inserting in lieu thereof the words “six of which days shall be public holidays and one of which days shall be the first Monday in August”;
- Sec. 51 (4).
- (b) (i) by omitting from paragraph (a) of subsection four of the same section the words “fifty-four, forty-eight” and by inserting in lieu thereof the words “forty-eight, forty-four”;
 - (ii) by omitting from the same paragraph the words “five of which days shall be Saturdays, and one of which days shall be the first Monday in August” and by inserting in lieu thereof the words “and four of which days shall be Saturdays”;
- Substituted Fourth Schedule and Fifth Schedule.
- (c) by omitting the Fourth Schedule and the Fifth Schedule and by inserting in lieu thereof the following Schedules:—

FOURTH SCHEDULE.

Name of Racecourse.	Race days.
Randwick	20
Warwick Farm	13
Rosehill	10
Canterbury	8
Moorefield	8
Hawkesbury	4
Total	63

FIFTH

Sec. 51 (3).

FIFTH SCHEDULE.

No. 39, 1937.

Sec. 51. (4).

Name of Racecourse.	Race days.
Ascot	12
Kensington	12
Rosebery	12
Victoria Park	12
Total	48

(2) This section shall commence upon the first day of January one thousand nine hundred and thirty-eight.

17. (1) The Gaming and Betting Act, 1912-1936, is further amended—

Further amendment of Act No. 25, 1912.

(a) by omitting subsection (5B) of section fifty-one and by inserting in lieu thereof the following subsection:—

Sec. 51.

(5B) (a) Subject to the provisions of this Act the maximum number of days during the period commencing on the first day of January and ending on the thirtieth day of September one thousand nine hundred and thirty-eight, upon which meetings for greyhound-racing may be held on a racecourse specially licensed in that behalf and situated within forty miles of the General Post Office, Sydney, shall be twenty.

Provided that where only one such racecourse is so specially licensed during the whole of such period the maximum number of days during such period upon which meetings for greyhound-racing may be held on such racecourse shall be forty.

Provided further that where a second racecourse is so specially licensed after the commencement of that period the maximum number of days upon which meetings for greyhound-racing may be held on either such racecourse during that part of such period which commences on the day upon which such second license is issued

issued and ends on the thirtieth day of September one thousand nine hundred and thirty-eight shall be specified in a notice given by the Colonial Secretary to the holder of each of such special licenses. The number specified in each such notice shall be a number equal to one half (or where one half is not a whole number the whole number next higher than one half) of the difference between the number of the meetings actually held during such period upon the racecourse already specially licensed at the commencement of such period and the number forty.

(b) Subject to the provisions of this Act the maximum number of days in the year commencing on the first day of October one thousand nine hundred and thirty-eight or in any subsequent year, upon which meetings for greyhound-racing may be held on a racecourse specially licensed in that behalf and situated within forty miles of the General Post Office, Sydney, shall be twenty-six.

Provided that, where only one such racecourse is so specially licensed during any such year the maximum number of days during that year upon which meetings for greyhound-racing may be held on such racecourse shall be fifty-two;

Provided further that where a second racecourse is so specially licensed after the commencement of any such year the maximum number of days upon which meetings for greyhound-racing may be held on either such racecourse during that part of the year which commences on the day upon which such second license is issued and ends on the thirtieth day of September next following shall be specified in a notice given by the Colonial Secretary to the holder of each of such special licenses. The number specified in each such notice shall be a number equal to one half (or where one half is not a whole number the whole number next higher than one half) of the difference between the number of the meetings actually held during such year upon the

the racecourse already specially licensed at the commencement of such part of that year and the number fifty-two.

(c) Subject to the provisions of this Act the maximum number of days in any one year upon which meetings for greyhound-racing may be held on a racecourse specially licensed in that behalf and situated beyond forty miles from the General Post Office, Sydney, shall, in the year ending on the thirtieth day of September one thousand nine hundred and thirty-eight, be fifty-two, and shall in any subsequent year be forty.

(d) Nothing in this subsection shall preclude the holding of trial meetings for greyhound racing on a racecourse specially licensed in that behalf on such number of days (if any) in any year or part thereof as may be prescribed by regulations made under this Act in relation to such racecourse:

Provided that such trial meetings shall be held in accordance with such regulations and subject to such terms, conditions, restrictions and prohibitions as are specified therein.

Any such regulations may impose a penalty not exceeding one hundred pounds for any breach thereof.

Any penalty so imposed may be recovered in a summary manner before a police or stipendiary magistrate.

(b) by inserting at the end of subsection seven of the same section the following proviso:—

Provided that in the case of a racecourse specially licensed for greyhound-racing a year under this section shall be deemed to commence on the first day of October.

(2) This section shall commence upon the first day of January one thousand nine hundred and thirty-eight.

PART X.

MISCELLANEOUS PROVISIONS.

Further
amendment
of Act No.
25, 1912.

Sec. 52A.
(Juveniles
at grey-
hound-
racing
meetings.)

18. The Gaming and Betting Act, 1912-1936, is further amended by inserting at the end of section 52A the following new subsection:—

(6) If any person under the age of eighteen years is for any purpose on a racecourse upon which a meeting for greyhound-racing is being held the holder of the license issued under this section in respect of that racecourse shall forthwith remove such person from the racecourse, or cause him to be so removed.

The failure of a holder of any such license to comply with the provisions of this subsection shall be a good cause for the cancellation of such license under subsection three of this section.
