

**BOOKMAKERS (TAXATION) (BET BACK) AMENDMENT  
ACT 1993 No. 76**

NEW SOUTH WALES



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**BOOKMAKERS (TAXATION) (BET BACK) AMENDMENT  
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**Act No. 76, 1993**

An Act to amend the Bookmakers (Taxation) Act 1917 to provide for the rebate, in certain circumstances, of certain taxes payable by bookmakers; and for other purposes. [Assented to 22 November 1993]

**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Bookmakers (Taxation) (Bet Back) Amendment Act 1993.

**Commencement**

2. This Act commences on a day to be appointed by proclamation.

**Amendment of Bookmakers (Taxation) Act 1917 No. 15**

3. The Bookmakers (Taxation) Act 1917 is amended as set out in Schedule 1.

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**SCHEDULE 1—AMENDMENTS**

(Sec. 3)

(1) Section 11 (**Definitions**):

Insert in alphabetical order:

**“Bet back”** means a bet, or **an** investment on a totalizator, by a bookmaker that is the same as a bet previously made with the bookmaker (or is the same except that the amount of the bookmaker’s bet or investment is different from the amount of the bet made with the bookmaker, or that the odds given to the bookmaker are different from the odds given by the bookmaker).

(2) Sections 12A, 12B:

After section 12, insert:

**Rebate of tax for bet back**

12A. (1) A bookmaker may claim a rebate of so much of the tax imposed by the Racing Taxation (Betting Tax) Act 1952 on the total amount of bets made with the bookmaker as relates to the total amount of bets back made by the bookmaker.

(2) The Minister must, subject to section 12B, grant or refuse the claim (or grant part of the claim and refuse part of the claim).

SCHEDULE 1—AMENDMENTS—*continued*

(3) Any refusal must be notified to the claimant within 2 months after the claim is lodged.

(4) Section 12 does not apply to so much of the tax as is claimed by way of a rebate under this section.

(5) However, if any part of the claim is refused, section 12 applies to so much of the tax as relates to the part of the claim that was refused, and it applies as if the time referred to in section 12 (2) were the period of 7 days after the claimant is notified of the refusal.

(6) A person authorised in writing by the Minister for the purposes of this section may exercise the Minister's functions under this section.

(7) This section does not apply to bets back made before the commencement of this section.

**Criteria for rebate**

12B. (1) A claim under section 12A is to be granted if, and only if, each of the following conditions is met:

- (a) the total amount of bets back to which the claim refers does not exceed the total amount of related bets made with the bookmaker;
- (b) the claim is made in the form prescribed by the regulations and the correctness and accuracy of the matters included in the claim are verified by a declaration of the bookmaker;
- (c) the claim is lodged with the original sheet of the prescribed written record and declaration required by section 13 (2) (a);
- (d) each investment on the totalizator by way of a bet back to which the claim refers was made by way of an account established with the totalizator in the name of the bookmaker who made the bet back;
- (e) each bet back to which the claim refers that was made with another bookmaker is recorded in the prescribed written record of the bookmaker with whom it was made;
- (f) each bet back to which the claim refers is recorded in the prescribed written record of the bookmaker who made it.

SCHEDULE 1—AMENDMENTS—*continued*

(2) In this section, “**prescribed written record**” means the prescribed written record referred to in section 13.

(3) Section 13 (**Bookmakers to keep records**):

- (a) From section 13 (1), omit “every bet made with him”, insert instead “every bet made with the bookmaker and every bet back made by the bookmaker”.
- (b) From section 13 omit “bets so entered are made with him”, insert instead “bets or bets back so entered are made with or by the bookmaker,”.

(4) Section 14 (**Inspection of records**):

From section 14 (1), omit “a bet made with such bookmaker”, insert instead “a bet made with, or a bet back made by, such bookmaker”.

(5) Section 15 (**Offences**):

In section 15 (b), before “section 13”, insert “section 12B or by”.

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*[Minister's second reading speech made in—  
Legislative Assembly on 27 October 1993  
Legislative Council on 11 November 1993]*