



New South Wales

Racing and Totalizator Legislation Amendment Act 2000 No 108

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Racing and Totalizator Legislation Amendment Act 2000 No 108

Act No 108, 2000

An Act to amend the *Racing Administration Act 1998* with respect to the publication of overseas betting information; to amend the *Totalizator Act 1997* with respect to certain exemptions from betting tax; and for other purposes. [Assented to 15 December 2000]

The Legislature of New South Wales enacts:

1 Name of Act

This Act is the *Racing and Totalizator Legislation Amendment Act 2000*.

2 Commencement

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

3 Amendment of Racing Administration Act 1998 No 114

The *Racing Administration Act 1998* is amended as set out in Schedule 1.

4 Amendment of Totalizator Act 1997 No 45

The *Totalizator Act 1997* is amended as set out in Schedule 2.

Schedule 1 Amendment of Racing Administration Act 1998

(Section 3)

[1] Section 28 Publication or advertising of certain dividends or betting odds not affected

Insert after section 28 (2):

- (3) Nothing in this Part prohibits or restricts the publication, by a person or body prescribed by the regulations, of information if:
 - (a) the information relates to the dividends or betting odds, or probable dividends or betting odds, payable in respect of a totalizator operation conducted in another country, and
 - (b) the totalizator operation is conducted by a person or body authorised under the law of that country to conduct totalizator operations and the person or body is specified, or is of a class or description of persons or bodies specified, by the Minister by order published in the Gazette, and
 - (c) the information relates to an event, or an event of a class or description of events, so specified by the Minister.
- (4) For the purposes of subsection (3), *country* includes part of a country.

[2] Schedule 1 Savings and transitional provisions

Insert at the end of clause 1 (1):

the Racing and Totalizator Legislation Amendment Act 2000

Schedule 2 Amendment of Totalizator Act 1997

(Section 4)

[1] Section 71

Omit the section. Insert instead:

71 Tax not payable on funds held for participating jurisdiction

- (1) The Minister may, by order published in the Gazette, declare that another State or a Territory or another country is taken to be a participating jurisdiction for the purposes of this section in relation to totalizators of a particular class or description if:
 - (a) it is lawful to conduct totalizators of that class or description in the State, Territory or country, and
 - (b) totalizators of that class or description are conducted under this Act.
- (2) An order under this section may do either or both of the following:
 - (a) limit the circumstances in which the State, Territory or country is taken to be a participating jurisdiction for the purposes of this section,
 - (b) limit the period for which the State, Territory or country is taken to be a participating jurisdiction for the purposes of this section.
- (3) No betting tax is payable under this Act in respect of any amount invested in a totalizator on behalf of an authority that conducts totalizator betting in another State or a Territory or another country if, at the time the amount is invested:
 - (a) the State, Territory or country is taken to be a participating jurisdiction in the circumstances concerned by virtue of an order in force under this section, and
 - (b) the totalizator in which the amount is invested is of the class or description of totalizators in relation to which the State, Territory or country is taken to be a participating jurisdiction.

- (4) For the purposes of this section, **country** includes part of a country.

[2] Schedule 2 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

Racing and Totalizator Legislation Amendment Act 2000

[3] Schedule 2, Part 4

Insert after Part 3:

**Part 4 Provisions consequent on enactment of
Racing and Totalizator Legislation
Amendment Act 2000**

18 Existing tax liability preserved

The amendment made to section 71 by Schedule 2 [1] to the *Racing and Totalizator Legislation Amendment Act 2000* does not apply to any amount invested before the commencement of that amendment.

19 Orders under section 71

Any order made under section 71 and in force immediately before the commencement of Schedule 2 [1] to the *Racing and Totalizator Legislation Amendment Act 2000* is taken to have been made under that section as in force after that commencement and remains in force for the period specified in the order unless sooner revoked.

[Minister's second reading speech made in—
Legislative Assembly on 22 November 2000
Legislative Council on 7 December 2000]

BY AUTHORITY
