



New South Wales

Bookmakers (Taxation) Regulation 1996

under the

Bookmakers (Taxation) Act 1917

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Bookmakers (Taxation) Act 1917*.

J RICHARD FACE

Minister for Gaming and Racing

Explanatory note

The object of this Regulation is to repeal and remake, with minor changes, the provisions of the *Bookmakers (Taxation) Regulation 1991*. The new Regulation deals with the following matters:

- (a) the prescription of the records, returns and forms (including betting sheets and betting tickets) to be kept or completed by bookmakers,
- (b) returns to be made by racing clubs,
- (c) the approving of the absences of bookmakers and the authorising of persons to carry on their businesses during their absences.

This Regulation is made under the *Bookmakers (Taxation) Act 1919*, including section 38 (the general regulation making power) and sections 12A, 12B, 13, 15A, 24, 27 and 36.

This Regulation is made in connection with the staged repeal of subordinate legislation under the *Subordinate Legislation Act 1989*.

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Bookmakers (Taxation) Regulation 1996

Part 1 Preliminary

1 Name of Regulation

This Regulation is the *Bookmakers (Taxation) Regulation 1996*.

2 Commencement

This Regulation commences on 1 September 1996.

3 Definitions

In this Regulation:

approved form means the form approved for the time being by the Director-General.

betting record means a record referred to in section 13 (1) of the Act.

Department means the Department of Gaming and Racing.

Director-General means the Director-General of the Department.

the Act means the *Bookmakers (Taxation) Act 1917*.

4 Notes

The explanatory note and table of contents do not form part of this Regulation.

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Part 2 Records and returns

Part 2 Records and returns

5 Prescribed written records: section 13

- (1) For the purposes of section 13 (1) of the Act, the prescribed written record (that is, the required betting record) is a record in the approved form, being one of a series of sequentially numbered forms issued by the Director-General.
- (2) Such records may not be kept by means of an electronic data storage system except in accordance with an approval granted by the Director-General.
- (3) Such an approval may be granted subject to such conditions as to the use of the system to which it relates, or as to time or circumstances, as are specified in the approval.
- (4) The Director-General may at any time vary the conditions of an approval, or withdraw an approval, by notice in writing served on the bookmaker who holds the approval.

6 Prescribed manner of keeping betting records: section 13

- (1) For the purposes of section 13 (1) of the Act, the prescribed manner in which a bookmaker must keep betting records is as follows:
 - (a) each entry in a betting record must indicate:
 - (i) the name of the horse or greyhound to which the entry relates, and
 - (ii) the amount of the bet, and
 - (iii) the number of the betting ticket issued in relation to the bet or (if no betting ticket was issued) the name of the backer,
 - (b) each entry in a betting record must be made immediately after the relevant bet or bet back is made,
 - (c) the betting records in which those entries are made must be used in the order indicated by their sequential numbering, as referred to in clause 5 (1),
 - (d) except in the case of records kept by means of an electronic data storage system, an original and 2 copies of each betting record, together with the entries made in it from time to time, must be kept.

- (2) Despite subclause (1) (a) (i), entries in a betting record may indicate a horse or greyhound by means of its contestant number, instead of its name, but only in such circumstances as the Director-General may approve.

7 Correction of incorrect betting records

- (1) A bookmaker must correct an incorrect betting record by cancelling the original entry and making a new entry containing the correct details, together with a reference to the entry that has been cancelled.

Maximum penalty: 2 penalty units.

- (2) A bookmaker may amend a betting record, in accordance with arrangements approved by the Director-General, to indicate that the bet or bet back to which it relates has been transferred to a different set of betting records kept by the same bookmaker.
- (3) A bookmaker must not cause any alteration, erasure or obliteration to be made to a betting record, except as provided by this clause.

Maximum penalty: 2 penalty units.

8 Distribution of betting records

- (1) A bookmaker must deal with betting records in the following manner:
- (a) the original must be forwarded to the Minister within 7 days after the determination of the event or contingency to which it relates,
 - (b) the first copy must be kept by the bookmaker until such time as a demand for it is made by an official of a racing club or racing association, in which case it must be given to the official,
 - (c) the second copy must be kept by the bookmaker for at least 6 months from the date on which the event or contingency to which it relates is determined unless, within that time, a demand for it is made by the Director-General, in which case it must be sent to the Director-General.

Maximum penalty: 2 penalty units.

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Part 2 Records and returns

- (2) In the case of records that are kept by means of an electronic data storage system, the bookmaker must generate sufficient written copies of those records to enable the requirements of subclause (1) to be complied with.
- (3) A bookmaker must not cause any betting record to be removed from the bookmaker's betting records, except as permitted or required by the Act or this Regulation.

Maximum penalty: 2 penalty units.

9 Loss or destruction of betting records

If a betting record is lost or destroyed, the amount of any tax to be paid by the bookmaker (being tax of the kind referred to in section 12 of the Act) is to be determined by an officer appointed for the purpose by the Minister, after inquiry on such information as is available to the officer.

10 Loss of blank betting records

A bookmaker must immediately report the loss of any blank betting record to the Director-General and, if the record is subsequently found, must immediately return it to the Director-General.

Maximum penalty: 2 penalty units.

11 Betting tickets

- (1) At the time of accepting a cash bet, a bookmaker must issue the backer with a betting ticket.

Maximum penalty: 2 penalty units.

- (2) A bookmaker must ensure that all betting tickets issued by the bookmaker comply with the following requirements:
 - (a) they must be in the approved form,
 - (b) they must bear the name of the bookmaker and the name of the town or suburb in which the bookmaker lives,
 - (c) they must be numbered consecutively and issued in consecutive order,

- (d) they must be printed by a person approved by the NSW Bookmakers' Co-operative Limited according to specifications determined by that Society, subject to any directions given by the Director-General.

Maximum penalty: 2 penalty units.

12 Returns by bookmakers: section 13

For the purposes of section 13 (2) of the Act, the prescribed period with which a betting record must be forwarded or delivered to the Minister is 7 days.

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Part 3 Miscellaneous

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13 Claims by bookmakers: sections 12A 12B

- (1) For the purposes of section 12B (1)(b) of the Act, the prescribed form to be used by a bookmaker for a claim for a tax rebate under section 12A of the Act is a form that includes the following:
 - (a) the bookmaker's full name and postal address,
 - (b) for each race meeting in respect of which the claim is made:
 - (i) the date of the meeting,
 - (ii) the racecourse at which the meeting was held and the type of meeting held (horse, harness or greyhound),
 - (iii) the book and sheet numbers of the betting records to which the claim relates,
 - (iv) the total value of telephone bets taken,
 - (v) the total value of bets (other than telephone bets) taken,
 - (vi) the value of bets back for which a tax rebate is claimed,
 - (vii) the net value of bets taken (that is, the value of all bets taken less the value of bets back),
 - (viii) the total betting tax due (as calculated by the bookmaker),
 - (c) the declarations referred to in sections 12B (1) (b) and 13 (2) (a) of the Act.
- (2) The claim must be dated and signed by the bookmaker by whom it is made.

14 Returns by racing clubs: section 15A

- (1) For the purposes of section 15A (2) of the Act, the prescribed form of return to be forwarded to the Minister by a racing club within 7 days of a race meeting is a form that includes the following:
 - (a) the racing club's name and postal address,

- (b) the type of meeting (horse, harness or greyhound) that was held,
 - (c) the date on which the meeting was held,
 - (d) the full name and postal address of each person who carried on business as a bookmaker at the meeting.
- (2) The return must be dated and signed by the secretary of the racing club or by a member of the committee or executive body of the racing club.

15 Witnesses to bookmakers' signatures: section 24

The following persons are authorised to act as witnesses to the bookmaker's signature affixed to a bookmakers tax receipt in accordance with section 24 (3) of the Act:

- (a) a Clerk of a Local Court,
- (b) a Justice of the Peace,
- (c) a police officer,
- (d) a public servant employed within the Department who is authorised by the Director-General for the purposes of this clause.

16 Prescribed circumstances for approval of bookmakers' absences from business: section 27

- (1) For the purposes of section 27 (1) of the Act, the circumstances in which a bookmaker's period of absence may be declared to be an approved period, and an authority issued to the bookmaker's nominee to carry on the bookmaker's business, are as follows:
- (a) circumstances in which the absence arises because the bookmaker is unable to carry on the business of bookmaking by reason of illness or injury,
 - (b) circumstances in which the absence arises otherwise than as referred to in paragraph (a).
- (2) The circumstances referred to in subclause (1) (a) may be declared an approved period only if those circumstances are supported by an appropriate medical certificate.

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Part 3 Miscellaneous

- (3) The circumstances referred to in subclause (1) (b) may be declared an approved period only if
- (a) the period of absence arising under that paragraph (together with any other periods of absence that have arisen under that paragraph in the same calendar year) does not exceed 4 weeks, and
 - (b) the sum of:
 - (i) the periods of absence referred to in paragraph (a), and
 - (ii) any periods of absence that have arisen under subclause (1) (b) in previous calendar years that could have, but have not, been declared approved periods,does not exceed 12 weeks.

17 Application for bookmakers tax receipt: section 36

- (1) For the purposes of section 36 (1) of the Act, the prescribed form for an application for a bookmakers tax receipt is a form that includes the following:
- (a) the bookmaker's full name, date of birth, residential address and postal address and telephone and facsimile numbers,
 - (b) the name of the registration authority by which the bookmaker's licence, certificate of registration or permit was issued,
 - (c) a statement, dated and signed by the secretary of that registration authority, to the effect that (as at the date on which the statement is made) the bookmaker's licence, certificate of registration or permit is in force.
- (2) The application must be dated and signed by the bookmaker by whom it is made.

18 Penalty for falsification

A person must not make a false entry in a betting record in respect of a bet.

Maximum penalty: 2 penalty units.

19 Repeal

- (1) The *Bookmakers (Taxation) Regulation 1991* is repealed.
- (2) Any act, matter or thing that, immediately before the repeal of the *Bookmakers (Taxation) Regulation 1991*, had effect under that Regulation continues to have effect under this Regulation.