

Bookmakers (Taxation) Act 1917 No 15

[1917-15]



New South Wales

Status Information

Currency of version

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Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Repeal**

The Act was repealed by the [Betting Tax Act 2001 No 43](#), sec 23 (a) with effect from 1.7.2001.

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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Bookmakers (Taxation) Act 1917 No 15



New South Wales

An Act to impose taxes on bookmakers; and for purposes consequent thereon or incidental thereto.

Part 1 Preliminary

1 Name of Act and commencement

This Act may be cited as the *Bookmakers (Taxation) Act 1917*.

Part 1 shall commence and come into force on the first day of January, one thousand nine hundred and eighteen.

2 Definitions

(1) In this Act, unless the context otherwise requires:

Bookmakers tax receipt means a receipt issued to a bookmaker by the Director of the Department of Gaming and Racing on payment by the bookmaker of tax as required by section 21.

Country racing association means any of the following:

- the Broken Hill and Far West Racing Registration Board
- the Central Districts Racing Association
- the Hunter and North West Racing Association
- the Mid North Coast Racing Association
- the Northern Rivers Racing Association
- the Provincial Association of New South Wales
- the South East Racing Association
- the Southern District Racing Association
- the Western Racing Association

any other racing association declared to be a country racing association by order of the Minister published in the Gazette.

Racing club means a non-proprietary association formed for promoting or controlling horse racing, greyhound racing or harness racing, or for holding race meetings.

Registration authority means the NSW Thoroughbred Racing Board, the Greyhound Racing Authority (NSW), Harness Racing New South Wales or a country racing association.

Saddling paddock means:

(a) where:

- (i) a racecourse is by the racing club controlling the racecourse divided into sections one of which is by that racing club designated the saddling paddock, and
- (ii) 5 or more bookmakers are carrying on their business in the section so designated,

the section so designated, or

(b) in any other case—the whole of the racecourse.

- (2) Expressions used in this Act that are defined in the [Unlawful Gambling Act 1998](#) or the [Racing Administration Act 1998](#) have the same meanings as in those Acts.

Part 2

3-9 (Repealed)

Part 3 Collection of tax imposed by the [Racing Taxation \(Betting Tax\) Act 1952](#)

10 Commencement of Part 3

This Part shall commence on the date of commencement of the [Racing Taxation \(Betting Tax\) Act 1952](#).

Editorial note—

That Act commenced on 19.9.1952. See Act No 19, 1952, sec 1 (3) and GG No 190 of 19.9.1952, p 3355.

11 Definitions

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 relating to:

- (a) a horse race, harness race or greyhound race, or
- (b) a sports betting event.

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).

12 Payment of tax

- (1) The tax imposed by the *Racing Taxation (Betting Tax) Act 1952* shall be paid by the bookmaker to the Minister for Gaming and Racing.
- (2) Every amount of such tax payable shall be a debt due from the bookmaker to the Crown, and shall be paid to the Minister for Gaming and Racing within the prescribed payment period, and shall be recoverable in any court of competent jurisdiction.

If the payment is not made within such time an additional payment amounting to 10 per cent of the amount unpaid shall be payable to the Minister for Gaming and Racing.

- (2A) The Minister may, in any case in which the Minister sees fit to do so, forgo the whole or any part of the additional payment referred to in subsection (2), or allow further time for the payment thereof.
- (3) In any action for the recovery of any such tax or additional payment 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.
- (4) In this section:

prescribed payment period means:

- (a) in the case of a bet made with the bookmaker in relation to an event or contingency relating to a horse race or greyhound race, or of any bet back made by the bookmaker in relation to such an event or contingency, the prescribed period after the determination of the event or contingency, or
- (b) in the case of a bet made with the bookmaker in relation to an event or contingency relating to a sports betting event, or of any bet back made by the bookmaker in relation to such an event or contingency, the prescribed period after any such bet or bet back was made.

12A Rebate of tax for bet back

- (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).
- (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.

12B Criteria for rebate

- (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.

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

13 Bookmakers to keep records

- (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 the bookmaker and every bet back made by the bookmaker, distinguishing therein the respective horse races, greyhound races or sports betting events in connection with which the bets or bets back so entered are made with or by the bookmaker, together with such other particulars as are prescribed.
- (2) A bookmaker must forward to the Minister for Gaming and Racing:
- (a) the original sheet of the written record prescribed by the regulations accompanied by a declaration of the bookmaker, verifying the correctness and accuracy of the entries, and
 - (b) such other returns (if any) as are prescribed by the regulations, which must be verified in the same manner.
- (3) That record and those returns must be forwarded to the Minister:
- (a) in the case of a bet made with the bookmaker in relation to an event or contingency relating to a horse race or greyhound race, or of any bet back made by the bookmaker in relation to such an event or contingency, within the prescribed period after the determination of the event or contingency, or
 - (b) in the case of a bet made with the bookmaker in relation to an event or contingency relating to a sports betting event, or of any bet back made by the bookmaker in relation to such an event or contingency, within the prescribed period after any such bet or bet back was made.

14 Inspection of records

- (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, or a bet back made by, such bookmaker shall permit any person authorised in writing by the Minister for Gaming and Racing, 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 member of the police force and any person authorised in writing by the Minister for Gaming and Racing, either generally or in a particular case may, either upon a racecourse or elsewhere demand the production of any book, document, or record which the member of the police force or the authorised person 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 have been committed, retain possession of the book, document, or record.

- (3) Any person so authorised in writing by the Minister for Gaming and Racing may at all reasonable times enter any racecourse for the purpose of exercising the powers and functions conferred upon such person by this section.
- (4) Any person who wilfully delays or obstructs such member of the police force 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 2 penalty units.

15 Offences

Every bookmaker who:

- (a) fails or neglects to comply with any provision of this Act, or
- (b) makes any false statement in a declaration required to be furnished by section 12B or by section 13,

shall be liable to a penalty not exceeding 2 penalty units.

15A Returns

- (1) In this section:

racing club means club, association or body of persons or body corporate formed for promoting or controlling horse racing, greyhound racing or harness racing, or for holding race meetings.

- (2) If a racing club by which a race meeting is conducted does not, within 7 days after the race meeting, forward to the Minister a return in the prescribed form setting forth the name and address of each person who carried on business as a bookmaker at that race meeting the club shall be guilty of an offence and liable to a penalty not exceeding 2 penalty units.
- (3) A racing club that is authorised to establish and conduct a betting auditorium on a racecourse under section 24 of the [Racing Administration Act 1998](#) must, not later than the Friday immediately following the end of each week during which bets are taken in the betting auditorium, forward to the Minister a return in the prescribed form setting out the name and address of each person who carried on business as a bookmaker in the betting auditorium during that week.

Maximum penalty: 2 penalty units.

- (4) A racing club that conducts race meetings on a racecourse must, not later than the

Friday immediately following the end of each week during which bets on sports betting events are taken on the racecourse, forward to the Minister a return in the prescribed form setting out the name and address of each person who took bets as a bookmaker at that racecourse on any sports betting event during that week.

Maximum penalty: 2 penalty units.

(5) In this section:

week means the period between midnight on Saturday and midnight on the next succeeding Saturday.

16, 17 (Repealed)

Parts 4-4B

18-19D (Repealed)

Part 5 Imposition and collection of bookmakers registration tax

20 (Repealed)

21 Bookmakers registration tax

- (1) A registration tax of \$100 is levied for the use of the Crown and is to be paid by a person carrying on business as a licensed bookmaker.
- (2) The tax is payable, on or before 31 January 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the *Racing Taxation Act 1937* (as in force on 31 December 1991).
- (3) The tax is payable, on or before 30 September 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the *Finance (Greyhound-racing) Taxation Act 1931* (as in force on 31 December 1991).
- (4) The tax is payable, before the first occasion on which the person carries on business as a licensed bookmaker after 31 December 1991, by any person who, on 31 December 1991, was not the holder of a bookmakers tax receipt.
- (5) The tax is payable again before each occasion on which any person carries on business as a licensed bookmaker after ceasing to be licensed as a bookmaker.

22 (Repealed)

23 Payment of tax

- (1) A tax imposed by section 21 must be paid to the Minister.
- (2) Every amount of such tax shall be a debt due from the bookmaker to the Crown and shall be recoverable in any court of competent jurisdiction.

24 Penalty for non-production of bookmakers tax receipt

- (1) (Repealed)
- (2) If any bookmaker carrying on business as a bookmaker on any racecourse or part thereof on or after the commencement of this Part does not, on demand by an official of the racing club that conducts race meetings on the racecourse, or by any member of the police force, produce every bookmakers tax receipt for tax paid as required by section 21 in respect of carrying on business as a bookmaker, the bookmaker shall be liable to a penalty not exceeding 1 penalty unit.
- (3) A bookmaker who, on or after the date of such commencement, carries on business as a bookmaker on any racecourse or part thereof shall, unless the bookmaker has previously affixed his or her signature to every bookmakers tax receipt referred to in subsection (2) in the presence of a person authorised by the regulations to act as witness to such signature, be liable to a penalty not exceeding 1 penalty unit.
- (4) If any bookmaker carrying on business on any racecourse, or part thereof, refuses, on demand by an official of the racing club that conducts race meetings on the racecourse, or by any member of the police force, to write his or her signature for purposes of comparison with the signature on any bookmakers tax receipt referred to in subsection (2), the bookmaker shall be liable to a penalty not exceeding 1 penalty unit.

25 Penalty—club allowing bookmaker to carry on business without having paid tax

If any racing club on or after the date of the commencement of this Part knowingly permits any person to carry on or resume the business of a bookmaker on any racecourse or any part thereof without having paid tax as required by section 21 on bookmakers so carrying on their business, the club shall be liable to a penalty not exceeding 2 penalty units.

26 Penalty for carrying on business without authority

- (1) A bookmaker who carries on business as a bookmaker on any racecourse (or part of a racecourse) must be the holder of a licence, certificate of registration, or permit authorising the bookmaker to do so, issued by the racing club or racing association that conducts race meetings at that racecourse.

Maximum penalty: 1 penalty unit.

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

26A (Repealed)

27 Authority to act for bookmaker during absence

- (1) In such circumstances and subject to such conditions as may be prescribed by the regulations under this Act, the body with which a person is licensed as a bookmaker may upon application made by the bookmaker:
 - (a) declare any period during which the bookmaker is or is to be absent to be an approved period, and
 - (b) issue a written authority to a person nominated by the bookmaker to carry on the business of the bookmaker during the approved period.
- (2) Any person carrying on the business of a bookmaker pursuant to any authority issued under subsection (1), shall, for the purposes of this or any other Act, be deemed to be the bookmaker.
- (3) Any person carrying on the business of a bookmaker pursuant to any authority issued under subsection (1) shall, on demand made by any member of the police force or by any person authorised by the Minister for Gaming and Racing as referred to in section 14, produce the authority to that member or person.

Maximum penalty: 2 penalty units.

- (4) The Director, Department of Gaming and Racing, may, by instrument in writing served on the body, direct a body referred to in subsection (1) not to issue an authority under that subsection to any person named in the instrument, and may, by a like instrument, revoke or vary any such direction.
- (5) Any authority issued under subsection (1) to a person named in an instrument in force under subsection (4) shall, whether issued before or after the instrument was served on the body concerned, have no force or effect.

28, 29 (Repealed)

30 Returns by racing clubs and associations

For the purpose of the collection of tax imposed by section 21, every racing club and racing association shall at the times and in the manner prescribed, forward to the Minister for Gaming and Racing a return made by the prescribed person setting out the name and address of every bookmaker licensed or registered by it, or to whom a permit has been given by it to carry on business as a bookmaker.

31, 32 (Repealed)

Part 6 Bookmakers Revision Committee

33 Commencement

This Part shall commence upon a date to be appointed by the Governor and notified by

proclamation published in the Gazette.

Editorial note—

Date appointed: 1.2.1938. See GG No 16 of 4.2.1938, p 534.

34 Definitions

In this Part:

greyhound racing has the same meaning as it has in section 15A.

race meeting has the same meaning as it has in section 15A.

35 Constitution of Committee

- (1) There shall be constituted a Bookmakers Revision Committee (in this Part referred to as **the Committee**) which shall consist of 6 members as follows:

The Director-General, Department of Gaming and Racing,

The Chief Executive, NSW Thoroughbred Racing Board,

The Chief Executive, Harness Racing Authority of New South Wales,

The chief executive, Greyhound Racing Authority (NSW),

The Chairperson, N.S.W. Bookmakers' Co-operative Society Ltd,

A representative of the country racing associations appointed by the Minister.

- (2) A member of the Committee may from time to time appoint a deputy to act on the member's 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 or she is deputy.

- (3) The Director-General, Department of Gaming and Racing, or the Director-General's deputy, shall be Chairperson of the Committee.
- (4) At any meeting of the Committee the Chairperson shall have a deliberative vote and where the voting is equal, shall in addition have a casting vote.
- (5) Any 3 members of the Committee one of whom shall be the Chairperson, 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 Director-General, Department of Gaming and Racing, or the Director-General's deputy appointed pursuant to subsection (2).

- (7) Each member of the Committee who is not an officer of the Public Service shall receive such remuneration, and each member of the Committee shall receive such travelling and subsistence allowances, as may be determined from time to time by the Committee and approved by the Minister.
- (8) The office of a member of the Committee shall, for the purposes of any Act, be deemed not to be an office or place of profit under the Crown.

35A Immunity of members from certain claims

No matter or thing done or omitted to be done by a member of the Committee shall, if the matter or thing was done or omitted to be done in good faith and for the purpose of executing this Act, subject the member personally to any action, liability, claim or demand.

35B Use of facilities and staff

For the purposes of this Act, the Committee may, with the approval of the Minister and on such terms as may be arranged, make use of the facilities, or the services of any officers, employees or other staff, of the Department of Gaming and Racing.

36 Bookmakers tax receipts

- (1) Any person to whom a licence, certificate of registration or permit has been issued, authorising that person to carry on business as a bookmaker, and who proposes to carry on business as a bookmaker at any race meeting or in respect of any sports betting event on any racecourse shall make application to the Committee in or to the effect of the prescribed form for an order on the Department of Gaming and Racing for a bookmakers tax 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 Department of Gaming and Racing for the issue of a bookmakers tax receipt.

Upon presentation of such order and upon payment of the appropriate amount of tax imposed by section 21, a bookmakers tax receipt shall be issued.

36A Power of Committee to direct cancellation or suspension of a bookmaker's registration

- (1) Where the Committee is satisfied that a bookmaker:
 - (a) has been convicted of an offence under this Act, or
 - (b) has failed to pay to the Minister for Gaming and Racing an amount due in accordance with the provisions of this Act, section 16 of the *Racing Administration*

Act 1998 or the *Racing Taxation (Betting Tax) Act 1952*,

the Committee may, by notice in writing, direct any of the registration authorities to do any one or more of the following things:

- (c) suspend, for a period specified in the direction not exceeding the unexpired term of the licence, certificate of registration or permit, any licence, certificate of registration or permit issued to the bookmaker by that registration authority,
- (d) cancel any licence, certificate of registration or permit issued to the bookmaker by that registration authority,
- (e) refuse to issue to the bookmaker, either permanently or for such period as may be specified in the direction, any licence, certificate of registration or permit of a kind issued by that registration authority,
- (f) remove the name of the bookmaker from that registration authority's register of bookmakers either permanently or for such period as may be specified in the direction.

- (1A) The Committee may give a direction under subsection (1) even though the amount due was subsequently paid.
- (2) A direction of the Committee pursuant to subsection (1) may be made subject to such conditions or limitations as the Committee thinks fit.
- (3) A direction of the Committee pursuant to subsection (1), and any conditions or limitations to which the direction is made subject, shall be given effect to, as soon as possible, by the registration authority to which it is directed.

Maximum penalty: 2 penalty units.

36B (Repealed)

37 Minister may furnish information

It shall be lawful for the Minister for Gaming and Racing to comply with any request made by the NSW Thoroughbred Racing Board, the Harness Racing Authority of New South Wales, the Greyhound Racing Authority (NSW) or any of the country racing associations for particulars of convictions of bookmakers in respect of offences against or contraventions of the provisions of the *Unlawful Gambling Act 1998*, the *Racing Administration Act 1998* or any Act imposing a tax upon bookmakers or providing for the assessment, collection or payment of any such tax.

Part 7 General

38 Regulations

- (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) Without limiting the generality of subsection (1), 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 that record is to be kept, used and verified,
 - (b) the period for which books, records and documents used by a bookmaker in connection with the bookmaker's calling are to be retained,
 - (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, and
 - (d) penalties for the evasion or attempted evasion by any person of any provision of this Act or the 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.
- (3) The regulations may impose a penalty not exceeding 2 penalty units for any breach thereof.
- (4) (Repealed)

39 Proceedings

Proceedings for an offence against this Act or the regulations are to be dealt with summarily by a Local Court constituted by a Magistrate sitting alone.

40 Savings, transitional and other provisions

Schedule 1 has effect.

Schedule 1 Savings, transitional and other provisions

(Section 40)

Part 1 Preliminary

1 Regulations

- (1) The regulations may include provisions of a savings or transitional nature consequent on the enactment of the following Acts:

Gaming and Betting Amendment (Betting Auditoriums) Act 1996

- (2) A provision referred to in subclause (1) may, if the regulations so provide, take effect from the date of assent to the Act concerned or from a later date.
- (3) To the extent to which a provision referred to in subclause (1) takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as:
 - (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication, or
 - (b) to impose liabilities on any person (other than the State or an authority of the State), in respect of anything done or omitted to be done before the date of its publication.

Part 2 Provisions consequent on enactment of [Gaming and Betting Amendment \(Betting Auditoriums\) Act 1996](#)

2 Bookmakers tax receipts

A bookmakers tax receipt issued in respect of any race meeting under section 36 as in force immediately before the commencement of Schedule 2 [20] to the [Gaming and Betting Amendment \(Betting Auditoriums\) Act 1996](#) is taken to have been issued in respect of the race meeting under section 36 as in force after that commencement.