



New South Wales

Racing and Totalizator Legislation Amendment Bill 2000

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The objects of this Bill are:

- (a) to amend the *Racing Administration Act 1998* to exempt, from the prohibition contained in that Act on the publication of betting information, the publication by certain bodies of certain overseas betting information, and
- (b) to amend the *Totalizator Act 1997*:
 - (i) to remove the time limit that currently exists on the operation of orders made by the Minister declaring a State, Territory or country to be a participating jurisdiction so as to provide betting tax exemptions in relation to amounts invested in a totalizator on behalf of totalizator authorities operating in such jurisdictions, and
 - (ii) to enable the Minister to limit by those orders the circumstances in which, and the periods for which, States, Territories or countries are taken to be participating jurisdictions.

Outline of provisions

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on a day or days to be appointed by proclamation.

Clause 3 is a formal provision giving effect to the amendments to the *Racing Administration Act 1998* set out in Schedule 1.

Clause 4 is a formal provision giving effect to the amendments to the *Totalizator Act 1997* set out in Schedule 2.

Schedule 1 Amendment of Racing Administration Act 1998

Schedule 1 [1] provides that the publication of certain betting information by a prescribed person or body is not prohibited or restricted by the provisions of Part 4 of the *Racing Administration Act 1998* (which deals with betting information and advertising). The information must relate to authorised totalizator operations conducted in another country by a person or body that is specified, or is of a class or description of persons or bodies specified, by the Minister by order published in the Gazette and must also relate to an event, or an event of a class or description, so specified.

Schedule 1 [2] enables regulations of a savings and transitional nature to be made consequent on the enactment of the proposed Act.

Schedule 2 Amendment of Totalizator Act 1997

Currently section 71 of the *Totalizator Act 1997* provides an exemption from betting tax in relation to amounts invested in a totalizator on behalf of an authority that conducts totalizator betting in a participating jurisdiction. A participating jurisdiction is a State, Territory or country in which it is lawful to conduct the same types of totalizator as are conducted under that Act and which is declared by the Minister by order published in the Gazette to be a participating jurisdiction. That section also provides that those orders can only operate for up to 12 months, but does not prevent further such orders being made.

Schedule 2 [1] replaces section 71 so as to remove the specified time limitation on such orders and to enable the Minister to restrict the period for which a particular State, Territory or country is taken to be a participating jurisdiction by the terms of the order itself. Proposed section 71 also enables the Minister to limit the circumstances in which a State, Territory or country is taken to be a participating jurisdiction for the purposes of the section.

Schedule 2 [2] and **[3]** contain certain specific savings and transitional provisions and enable regulations of a savings and transitional nature to be made consequent on the enactment of the proposed Act.



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New South Wales

Racing and Totalizator Legislation Amendment Bill 2000

No. , 2000

A Bill for

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.

The Legislature of New South Wales enacts:	1
1 Name of Act	2
This Act is the <i>Racing and Totalizator Legislation Amendment Act 2000</i> .	3 4
2 Commencement	5
This Act commences on a day or days to be appointed by proclamation.	6 7
3 Amendment of Racing Administration Act 1998 No 114	8
The <i>Racing Administration Act 1998</i> is amended as set out in Schedule 1.	9 10
4 Amendment of Totalizator Act 1997 No 45	11
The <i>Totalizator Act 1997</i> is amended as set out in Schedule 2.	12

Schedule 1	Amendment of Racing Administration Act 1998	1
		2
	(Section 3)	3
[1]	Section 28 Publication or advertising of certain dividends or betting odds not affected	4
		5
	Insert after section 28 (2):	6
	(3) Nothing in this Part prohibits or restricts the publication, by a person or body prescribed by the regulations, of information if:	7
		8
	(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	9
		10
		11
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	(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	13
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	(c) the information relates to an event, or an event of a class or description of events, so specified by the Minister.	19
		20
	(4) For the purposes of subsection (3), <i>country</i> includes part of a country.	21
		22
[2]	Schedule 1 Savings and transitional provisions	23
	Insert at the end of clause 1 (1):	24
	the <i>Racing and Totalizator Legislation Amendment Act 2000</i>	25

Schedule 2 Amendment of Totalizator Act 1997	1
	(Section 4) 2
[1] Section 71	3
Omit the section. Insert instead:	4
71 Tax not payable on funds held for participating jurisdiction	5
(1) The Minister may, by order published in the Gazette, declare	6
that another State or a Territory or another country is taken to	7
be a participating jurisdiction for the purposes of this section in	8
relation to totalizators of a particular class or description if:	9
(a) it is lawful to conduct totalizators of that class or	10
description in the State, Territory or country, and	11
(b) totalizators of that class or description are conducted	12
under this Act.	13
(2) An order under this section may do either or both of the	14
following:	15
(a) limit the circumstances in which the State, Territory or	16
country is taken to be a participating jurisdiction for the	17
purposes of this section,	18
(b) limit the period for which the State, Territory or country	19
is taken to be a participating jurisdiction for the	20
purposes of this section.	21
(3) No betting tax is payable under this Act in respect of any	22
amount invested in a totalizator on behalf of an authority that	23
conducts totalizator betting in another State or a Territory or	24
another country if, at the time the amount is invested:	25
(a) the State, Territory or country is taken to be a	26
participating jurisdiction in the circumstances concerned	27
by virtue of an order in force under this section, and	28
(b) the totalizator in which the amount is invested is of the	29
class or description of totalizators in relation to which	30
the State, Territory or country is taken to be a	31
participating jurisdiction.	32

(4) For the purposes of this section, <i>country</i> includes part of a country.	1 2
[2] Schedule 2 Savings, transitional and other provisions	3
Insert at the end of clause 1 (1):	4
<i>Racing and Totalizator Legislation Amendment Act 2000</i>	5
[3] Schedule 2, Part 4	6
Insert after Part 3:	7
Part 4 Provisions consequent on enactment of Racing and Totalizator Legislation Amendment Act 2000	8 9 10
18 Existing tax liability preserved	11
The amendment made to section 71 by Schedule 2 [1] to the <i>Racing and Totalizator Legislation Amendment Act 2000</i> does not apply to any amount invested before the commencement of that amendment.	12 13 14 15
19 Orders under section 71	16
Any order made under section 71 and in force immediately before the commencement of Schedule 2 [1] to the <i>Racing and Totalizator Legislation Amendment Act 2000</i> 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.	17 18 19 20 21 22