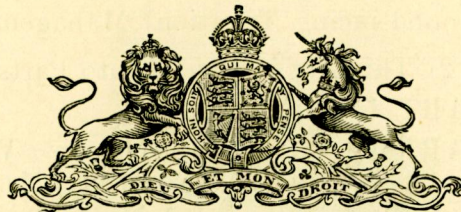


I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

W. R. McCOURT,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 26 November, 1931.

New South Wales.



ANNO VICESIMO SECUNDO

GEORGII V REGIS.

Act No. 57, 1931.

An Act to regulate greyhound-racing; to make further provision as to the collection of the Winning Bets Tax; to provide for the collection of the taxes imposed by the Finance (Greyhound-racing Taxation) Act, 1931; to amend the Gaming and Betting Act, 1912, the Winning Bets Taxation (Management) Act, 1930, and certain other Acts; and for purposes connected therewith.
[Assented to, 26th November, 1931.]

BE

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

H. J. CONNELL,
Chairman of Committees of the Legislative Assembly.

Finance (Greyhound-racing Taxation) Management.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

PART I.

PRELIMINARY.

Short title.

1. (1) This Act may be cited as the "Finance (Greyhound-racing Taxation) Management Act, 1931."

(2) This Act is divided into Parts as follows :—

PART I.—PRELIMINARY.

PART II.—AMENDMENTS OF WINNING BETS TAXATION (MANAGEMENT) ACT, 1930.

PART III.—AMENDMENTS OF GAMING AND BETTING ACT, 1912, AND CERTAIN OTHER ACTS.

PART IV.—PROVISIONS AS TO MANAGEMENT OF TAXES IMPOSED BY THE FINANCE (GREYHOUND-RACING TAXATION) ACT, 1931.

PART V.—AMENDMENT OF STAMP DUTIES ACT, 1920-1931.

PART VI.—FURTHER AMENDMENT OF WINNING BETS TAXATION (MANAGEMENT) ACT, 1930.

PART II.

AMENDMENT OF WINNING BETS TAXATION (MANAGEMENT) ACT, 1930.

Amendment of
Act No. 47, 1930,
s. 2.
(Interpretation.)

2. The Winning Bets Taxation (Management) Act, 1930, is amended—

- (a) (i) by omitting from the definition of "Winning bet" in section two the words "includes the amount staked, pledged, or wagered by the backer, as well as" and by inserting in lieu thereof the word "means";
- (ii)

Finance (Greyhound-racing Taxation) Management.

- (ii) by inserting at the end of the same definition the words "but does not include the amount staked, pledged, or wagered by the backer";
- (iii) by inserting at the end of the same section the following new definition:—
 "Prescribed" means prescribed under this Act or the regulations made thereunder";
- (b) (i) by omitting from subsection one of section ^{Sec. 4.} four the word "a" and by inserting in ^{(Bookmakers} lieu thereof the words "in the prescribed ^{to keep} manner the prescribed"; ^{records.)}
- (ii) by inserting at the end of the same subsection the words "together with such other particulars as are prescribed";
- (iii) by omitting subsection two of the same section and by inserting in lieu thereof the following new subsection:—
 (2) Within seven days after the determination of any event or contingency upon which a bet was made with a bookmaker the bookmaker shall forward or deliver to the Colonial Treasurer—
 (a) the original sheet of the prescribed written record accompanied by a statutory declaration of the bookmaker verifying the correctness and accuracy of the entries; and
 (b) such other returns (if any) verified in like manner as are prescribed.
- (c) by inserting at the end of section five the ^{Sec. 5.} following new subsections:—
 (2) Any officer of police and any person ^(Inspection of records.) authorised in writing by the Colonial Treasurer, either generally or in a particular case may, either upon a racecourse or elsewhere demand the production of any book, document, or record which he has reasonable grounds for believing is being or has been used for the purpose of making entries concerning bets, and
 may,

Finance (Greyhound-racing Taxation) Management.

may, if any breach of this Act or the regulations appears to him to have been committed, retain possession of the book, document, or record.

(3) Any person who wilfully delays or obstructs such officer of police 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 fifty pounds.

Sec. 7.
(Regulations.)

(d) (i) by inserting in subsection one of section seven after the word "matters" the words "which by this Act are required or authorised to be prescribed or";

(ii) by inserting at the end of the same subsection the words "and without limiting the generality of the foregoing power 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 the same is to be kept, used, and verified;

(b) the retention for a reasonable period of books, records, and documents used by a bookmaker in connection with his calling;

(c) the method of determination of the amount of tax in the event of the loss or destruction of the prescribed records;

(d) penalties for the evasion or attempted evasion by any person of any provision of the Act or regulations, or for the making of any false entry in any prescribed written record in respect of any bet, or for failing to enter any bet in the prescribed written record;

(iii)

Finance (Greyhound-racing Taxation) Management.

- (iii) by omitting from subsection two of the same section the words "fifty pounds for any breach thereof" and by inserting in lieu thereof the words "one hundred pounds for any breach thereof, and may also authorise the court before which any such penalty is recovered in respect of any evasion of the Act, or the making of any false return or entry, to prohibit a bookmaker from carrying on his business for such period as to the court seems just, and to impose further penalties not exceeding five hundred pounds or imprisonment not exceeding twelve months to enforce such prohibition.

PART III.

AMENDMENTS OF GAMING AND BETTING ACT,
1912, AND CERTAIN OTHER ACTS.

3. (1) The Gaming and Betting Act, 1912, as amended by subsequent Acts, and this Act, may be cited as the Gaming and Betting Act, 1912-1931.

as Amendment
of Act No.
25, 1912.

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts, is amended as follows:—

- (a) (i) by inserting in section three after the definition of "Bookmaker" the following definition:—

Sec. 3.

(Interpreta-
tion.)

"Greyhound-racing" means racing between dogs in competitive pursuit of a lure activated by mechanical means;

- (ii) by inserting in the same section after the definition of "Justice" the following new definition:—

"Meeting for greyhound-racing" means any meeting at which greyhound-racing is to be carried on;

(iii)

Finance (Greyhound-racing Taxation) Management.

Sec. 7.
(Wagering
and betting
prohibited.)

- (iii) by inserting in the same section in the definition of "Race meeting" after the word "horse-racing" the word "greyhound-racing";
- (iv) by inserting in the same section in the definition of "sports" after the word "horse-races" the word "greyhound-racing";
- (b) (i) by inserting in section seven after the words "trotting races" the word "greyhound-racing";
- (ii) by inserting in the same section after the words "Minister is prohibited" the words:

Provided that in the case of a racecourse specially licensed for greyhound-racing upon which a meeting for greyhound-racing is being held, the prohibition of betting or wagering at any time after sunset shall not extend to betting or wagering after sunset upon such greyhound-racing during the hours specified for the purpose in the special license issued for the racecourse.

Sec. 46.
Penalty for
exhibiting
placards, &c.,
as to betting.

Sec. 48.
(Stakes.)

Sec. 51.
(Racecourses
to be
licensed.)

- (c) by inserting in paragraph (b) of section forty-six after the word "horse-racing" the word "greyhound-racing";
- (d) by inserting in subsection three of section forty-eight after the word "horse" the words "or greyhound";
- (e) (i) by inserting after subsection one of section fifty-one the following new subsection:—

(1A) No meeting for greyhound-racing shall be held on any racecourse unless such racecourse is specially licensed in that behalf.

(Days.)

- (ii) by inserting next after subsection (5A) of section fifty-one the following new subsection:—

(5B) The number of days in any one year on which meetings for greyhound-racing may be held on a racecourse specially licensed in that behalf shall not exceed fifty-two.

(f)

Finance (Greyhound-racing Taxation) Management.

- (f) (i) by omitting from subsection one of section fifty-two the words "the last preceding section" and by inserting in lieu thereof the words "section fifty-one"; (Correction and exclusion.)
- (ii) by inserting after subsection four of section fifty-two the following new subsection:—
- (5) This section shall not apply to or in respect of any such special license as is referred to in subsection (1A) of section fifty-one of this Act.
- (g) by inserting after section fifty-two the following new section:— New. s. 52A.
- 52A. (1) This section shall apply to and in respect of every such special license as is referred to in subsection (1A) of section fifty-one of this Act. Special licenses.
- (2) Licenses may be issued by the Colonial Secretary on such terms and conditions as may be prescribed by regulations which the Governor is authorised to make.
- (3) Every license shall be for a year commencing on the first day of October. A license may be cancelled by the Colonial Secretary for any good cause.
- (4) The fees for a license shall be paid into the Treasury and carried to the Consolidated Revenue Fund, and shall be at the following rate:—
- (a) where the racecourse is situate within forty miles of the General Post Office, Sydney, fifty pounds;
- (b) where it is situate within forty miles of the principal post office, Newcastle, twenty pounds.
- (c) Where otherwise situate, ten pounds.
- (5) The number of licenses for racecourses situate within forty miles of the General Post Office, Sydney, shall not exceed two, and elsewhere, not more than one racecourse may be licensed in any one town.
- (h)

Finance (Greyhound-racing Taxation) Management.

Sec. 54.
Conse-
quential.

- (h) by omitting from section fifty-four the words "the three last preceding sections" and by inserting in lieu thereof the words "section fifty-one, section fifty-two, or section fifty-three."

Amendment of
Act No. 75, 1916.

4. The Totalizator Act, 1916, as amended by subsequent Acts, is amended—

Sec. 2.
(Definitions)

- (a) (i) by omitting from the definition of "Race-course" in section two the figures "1912" and by inserting in lieu thereof the figures and words "1912-1931, and includes a racecourse specially licensed under that Act for meetings for greyhound-racing";
- (ii) by inserting in the definition of "Race-meeting" in the same section after the word "trotting-racing" the word "greyhound-racing";
- (iii) by inserting in the definition of "Racing club" in the same section after the word "trotting-racing" the word "greyhound-racing";

Sec. 3.
(Exemption.)

- (b) by inserting in section three after the word "necessary" the words "an exemption may be in respect of race meetings generally or in respect of race meetings of a particular class";

Sec. 8.
(Non-
starters.)

- (c) by inserting in subsection one of section eight after the word "horse" the words "or dog";

Sec. 10.
(Non-
starter.)

- (d) by inserting in subsection two of section ten after the word "horse" the words "or dog";

Sec. 14.
(Offences.)

- (e) by inserting in section fourteen after the words "horse-race" wherever occurring the words "or greyhound-race."

PART

Finance (Greyhound-racing Taxation) Management.

PART IV.

PROVISIONS AS TO MANAGEMENT OF TAXES IMPOSED BY
THE FINANCE (GREYHOUND-RACING TAXATION)
ACT, 1931.

5. In this Part, unless the context or subject-matter otherwise indicates or requires, —

Definitions.

“Admission” means admission to a racecourse as a spectator.

“Bookmaker” includes any person who carries on the business of or acts as a bookmaker or turf commission agent, or who gains or endeavours to gain his livelihood wholly or partly by betting or making wagers.

“Greyhound-racing” means racing between dogs in competitive pursuit of a lure activated by mechanical means.

“Meeting for greyhound-racing” means any meeting at which greyhound-racing is to be carried on.

“Racecourse” means racecourse specially licensed under the Gaming and Betting Act, 1912-1931, for meetings for greyhound-racing.

“Race-meeting” means meeting for greyhound-racing.

“Racing club” means club, association or body of persons, or body corporate formed for promoting or controlling greyhound-racing or for holding meetings for greyhound-racing.

“Saddling paddock” includes the whole of a racecourse where the racecourse is not divided into sections.

6. For the purpose of the collection of taxes under Part II of the Finance (Greyhound-racing Taxation) Act, 1931, every racing club shall at the times and in the manner prescribed by regulations under this Act forward to the Colonial Treasurer a return made by the prescribed person, setting out, inter alia, the names and addresses of the bookmakers licensed or registered by it,

Returns.
cf. Act No.
60, 1915,
s. 4.

or

Finance (Greyhound-racing Taxation) Management.

The payment
of taxes.
cf. Act No.
60, 1915,
s. 7.

or to whom a permit has been given to carry on his business as a bookmaker, and the amount received by it in respect of each such license, registration, and permit.

7. Any taxes under Part II or Part III of the Finance (Greyhound-racing Taxation) Act, 1931 (except stamp duty) shall be paid into the Treasury by the racing clubs, racing associations, or persons liable for the same on or before dates to be fixed by regulation made under this Act; and the amount thereof shall be carried to the Consolidated Revenue. If such taxes be not paid on or before the due date, an additional tax amounting to ten per centum of the tax unpaid shall be payable by way of penalty:

Provided that the Colonial Treasurer may in any case in which it may appear to him that serious hardship would otherwise be caused to any taxpayer, forego the whole or any part of such additional tax, or give time for the payment thereof.

Taxes a
Crown debt.
cf. *Ibid.*
s. 8.

8. Any taxes imposed by the Finance (Greyhound-racing Taxation) Act, 1931, may be recovered as a Crown debt in any court of competent jurisdiction.

Penalty for
non-payment
of tax.
cf. *Ibid.*
s. 8A.

9. (1) If any bookmaker carries on his business on any racecourse or on any part thereof without having previously paid the tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, on bookmakers so carrying on their business, he shall be liable to a penalty not exceeding fifty pounds.

Penalty or
not producing
receipt.

(2) If any bookmaker carrying on his business on any racecourse or part thereof on or after the said day does not, on demand by an official of the racing club conducting a race-meeting on such racecourse, or by any member of the police force, produce the Treasury receipt for the tax payable under the said Act in respect of his so carrying on his business, he shall be liable to a penalty not exceeding fifty pounds.

(3) A bookmaker who carries on his business as such on any racecourse or part thereof shall, unless he has previously affixed his signature to the said receipt in the presence of a person authorised by the regulations to act as witness to such signature, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

(4)

Finance (Greyhound-racing Taxation) Management.

(4) If any bookmaker carrying on his business on any racecourse or part thereof, refuses, on demand by an official of the racing club conducting a race-meeting on such racecourse, or by any member of the police force, to write his signature for purposes of comparison with the signature on any such Treasury receipt, he shall be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

10. If any racing club knowingly permits any person to carry on the business of a bookmaker on any racecourse or on any part thereof without having paid the tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, on bookmakers so carrying on their business, the club shall be liable to a penalty not exceeding one hundred pounds.

Penalty.
Club allowing
bookmaker to
carry on
business
without
having paid
tax.
cf. Act No. 60,
1915, 8b.

11. Any bookmaker who carries on his business as such at a race meeting on any racecourse or part thereof shall, unless he is the holder of a license, certificate of registration, or permit authorising him so to do, and issued by the racing club or racing association conducting such race meeting, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

Penalty for
carrying on
business
without
license, &c.
cf. *Ibid.* s. 3c.

The fee payable for such license, 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.

12. (1) Every racing club shall at every race meeting held by such club collect the taxes imposed by Part IV of the Finance (Greyhound-racing Taxation) Act, 1931, and shall within fourteen days after the day of such meeting, or within such further time as the Colonial Treasurer may allow, remit to the Colonial Treasurer the amount so collected, and cause to be forwarded to him therewith a return showing—

Duty of
racing clubs
to collect
taxes, remit
same to
Colonial
Treasurer,
and furnish
returns.
cf. Act No. 3,
1920, s. 3.

- (i) the number of males and the number of females respectively who paid a sum for admission into the saddling paddock; and
- (ii) the number of persons who paid a sum for admission into any other section of the race-course.

Finance (Greyhound-racing Taxation) Management.

Duty of clubs to remit taxes on lump sums paid as subscriptions, &c., and to furnish returns.

cf. Act No. 3, 1920, s. 4.

13. Every racing club shall in each year remit to the Colonial Treasurer within a time to be prescribed the amount of the tax on the lump sums paid, or liable to be paid, to such club as subscriptions or contributions, or for season tickets, or for the right of admission to a series of meetings, or to meetings during a certain period of time, and shall cause to be forwarded to him therewith a return showing in each case—

- (a) the number of persons who paid or are liable to pay such lump sum; and
- (b) the amount of the lump sum so paid or liable to be paid.

Returns to be verified by statutory declaration
cf. *Ibid.* s. 5

14. Any return required to be furnished under the provisions of sections twelve or thirteen of this Act shall be verified by the statutory declaration of the chairman, managing director, or secretary of the club.

Penalties.
cf. *Ibid.* s. 6.

15. (1) Any racing club failing to comply with any of the provisions of sections twelve or thirteen of this Act shall be liable for each such failure to a penalty not exceeding five hundred pounds.

(2) Any person wilfully making any false or misleading statutory declaration required to be made under this Part of this Act shall be liable to a penalty not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both penalty and imprisonment.

Additional tax in case of non-payment within prescribed time.
cf. *Ibid.* ss. 7, 8.

16. (1) If the amount of the tax imposed by Part IV of the Finance (Greyhound-racing Taxation) Act, 1931, collected by any racing club or any part of such tax is not paid to the Colonial Treasurer within the time prescribed by this Act or by any regulation thereunder, an additional tax amounting to ten per centum of the amount unpaid shall be payable to the Colonial Treasurer by way of penalty.

Taxes a Crown debt.

(2) Any additional tax payable by way of penalty shall be a debt due to His Majesty, and may be recovered in any court of competent jurisdiction.

Powers of officers of Colonial Treasurer.
cf. *Ibid.* s. 9.

17. (1) Any officer of the Colonial Treasurer authorised by him for the purpose may at all reasonable times enter any racecourse or part thereof or any land or buildings

Finance (Greyhound-racing Taxation) Management.

buildings occupied or used by such club with a view to seeing whether the provisions of this Part of this Act or of any regulations made thereunder are being complied with, and for such purpose may examine any turnstiles and registers and inspect any accounts, books, and documents of the club.

(2) Any person obstructing or interfering with such officer in the exercise of any of his powers under this section shall be liable to a penalty not exceeding fifty pounds.

18. The Entertainments Tax (Management) Act, Amendment 1929, is amended by inserting in paragraph (e) of section twelve after the word "Acts" the words "or under Part IV of the Finance (Greyhound-racing Taxation) Act, 1931." of Act No. 56, 1929, s. 12 (c).

19. (1) The Governor may make regulations not inconsistent with this Act prescribing any matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Act. Regulations.

(2) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of such publication or from a later date to be specified in the regulations; and
- (c) be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

(3) If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof such regulation or part shall thereupon cease to have effect.

Finance (Greyhound-racing Taxation) Management.

PART V.

AMENDMENT OF STAMP DUTIES ACT, 1920-1931.

Amendment
of Act No.
47, 1927, s. 3.

20. The Stamp Duties Act, 1920-1931, is amended by inserting in section three next after the definition of "Racecourse" the following new definition:—

"Race meeting" includes meeting for greyhound-racing as defined in the Gaming and Betting Act, 1912-1931.

PART VI.
FURTHER AMENDMENT OF WINNING BETS TAXATION
(MANAGEMENT) ACT, 1930.

Amendment of
Act No. 47, 1930.

21. The Winning Bets Taxation (Management) Act, 1930, is amended—

Sec. 2.
(Definitions.)

(a) by inserting at the end of the definition of the word "Bet" in section two the words "or to greyhound-racing as defined in the Gaming and Betting Act, 1912-1931";

Sec. 3.
(Payment
of tax.)

(b) by inserting in subsection one of section three after the figures "1930" the words and figures "or the Finance (Greyhound-racing Taxation) Act, 1931";

Sec. 4(1).
(Records).

(c) by inserting in subsection one of section four after the words "horse-races" the words "or greyhound-races";

*In the name and on behalf of His Majesty I assent
to this Act.*

Government House,
Sydney, 26th November, 1931.

PHILIP GAME,
Governor.

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in the House
a Committee on

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1877

1877

HOUSE OF ASSEMBLY

OF THE STATE OF NEW YORK

IN SENATE

JANUARY 1, 1877

REPORT

OF THE

COMMISSIONERS OF THE LAND OFFICE

IN ANSWER TO A RESOLUTION

PASSED BY THE SENATE

APRIL 1, 1876

ALBANY:

WEDDERBURN, PUBLISHER.

1877.

*This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY,
and, having this day passed, is now ready for presentation to the
LEGISLATIVE COUNCIL for its concurrence.*

W. R. McCOURT,
Clerk of the Legislative Assembly.
Legislative Assembly Chamber,
Sydney, 30 September, 1931, A.M.

New South Wales.



ANNO VICESIMO SECUNDO

GEORGII V REGIS.

* * * * *

Act No. , 1931.

An Act to regulate greyhound-racing; to make further provision as to the collection of the Winning Bets Tax; to provide for the collection of the taxes imposed by the Finance (Greyhound-racing Taxation) Act, 1931; to amend the Gaming and Betting Act, 1912, the Winning Bets Taxation (Management) Act, 1930, and certain other Acts; and for purposes connected therewith.

Finance (Greyhound-racing Taxation) Management.

BE it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

PART I.

PRELIMINARY.

1. (1) This Act may be cited as the "Finance Short title.
(Greyhound-racing Taxation) Management Act, 1931."

10 (2) This Act is divided into Parts as follows :—

PART I.—PRELIMINARY.

PART II.—AMENDMENTS OF WINNING BETS
TAXATION (MANAGEMENT) ACT, 1930.

15 PART III.—AMENDMENTS OF GAMING AND BET-
TING ACT, 1912, AND CERTAIN OTHER ACTS.

PART IV.—PROVISIONS AS TO MANAGEMENT OF
TAXES IMPOSED BY THE FINANCE (GREY-
HOUND-RACING TAXATION) ACT, 1931.

20 PART V.—AMENDMENT OF STAMP DUTIES ACT,
1920-1931.

PART VI.—FURTHER AMENDMENT OF WINNING
BETS TAXATION (MANAGEMENT) ACT, 1930.

PART II.

25 AMENDMENT OF WINNING BETS TAXATION (MANAGE-
MENT) ACT, 1930.

Amendment of
Act No. 47, 1930,
s. 2.
(Interpretation.)

2. The Winning Bets Taxation (Management) Act,
1930, is amended—

30 (a)(i) by omitting from the definition of "Win-
ning bet" in section two the words
"includes the amount staked, pledged, or
wagered by the backer, as well as" and by
inserting in lieu thereof the word "means";

Finance (Greyhound-racing Taxation) Management.

- (ii) by inserting at the end of the same definition the words "but does not include the amount staked, pledged, or wagered by the backer";
- 5 (iii) by inserting at the end of the same section the following new definition:—
 "Prescribed" means prescribed under this Act or the regulations made thereunder";
- 10 (b) (i) by omitting from subsection one of section Sec. 4.
 four the word "a" and by inserting in (Bookmakers to keep records.)
 lieu thereof the words "in the prescribed manner the prescribed";
- 15 (ii) by inserting at the end of the same subsection the words "together with such other particulars as are prescribed";
- (iii) by omitting subsection two of the same section and by inserting in lieu thereof the following new subsection:—
- 20 (2) Within seven days after the determination of any event or contingency upon which a bet was made with a bookmaker the bookmaker shall forward or deliver to the Colonial Treasurer—
- 25 (a) the original sheet of the prescribed written record accompanied by a statutory declaration of the bookmaker verifying the correctness and accuracy of the entries; and
- 30 (b) such other returns (if any) verified in like manner as are prescribed.
- (c) by inserting at the end of section five the Sec. 5.
 following new subsections:— (Inspection of records.)
- 35 (2) Any officer of police and any person authorised in writing by the Colonial Treasurer, either generally or in a particular case may, either upon a racecourse or elsewhere demand the production of any book, document, or record which he has reasonable grounds for believing is being or has been used for the purpose of making entries concerning bets, and
- 40 may,
- (iii)

Finance (Greyhound-racing Taxation) Management.

may, if any breach of this Act or the regulations appears to him to have been committed, retain possession of the book, document, or record.

5 (3) Any person who wilfully delays or obstructs such officer of police 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
10 when so requested, shall be liable to a penalty not exceeding fifty pounds.

(d) (i) by inserting in subsection one of section Sec. 7.
seven after the word "matters" the words (Regula-
"which by this Act are required or tions.)
authorised to be prescribed or";

15 (ii) by inserting at the end of the same subsection the words "and without limiting the generality of the foregoing power the Governor may make regulations pre-
scribing—
20

(a) the form and contents of the written record required to be kept by a book-maker and the manner in which the same is to be kept, used, and verified;

25 (b) the retention for a reasonable period of books, records, and documents used by a bookmaker in connection with his calling;

30 (c) the method of determination of the amount of tax in the event of the loss or destruction of the prescribed records;

35 (d) penalties for the evasion or attempted evasion by any person of any provision of the Act or regulations, or for the making of any false entry in any prescribed written record in respect of any bet, or for failing to enter any bet in the prescribed written record;

(iii)

Finance (Greyhound-racing Taxation) Management.

- (iii) by omitting from subsection two of the same section the words "fifty pounds for any breach thereof" and by inserting in lieu thereof the words "one hundred pounds for any breach thereof, and may also authorise the court before which any such penalty is recovered in respect of any evasion of the Act, or the making of any false return or entry, to prohibit a bookmaker from carrying on his business for such period as to the court seems just, and to impose further penalties not exceeding five hundred pounds or imprisonment not exceeding twelve months to enforce such prohibition.

PART III.

15 AMENDMENTS OF GAMING AND BETTING ACT,
1912, AND CERTAIN OTHER ACTS.

3. (1) The Gaming and Betting Act, 1912, as amended by subsequent Acts, and this Act, may be cited as the Gaming and Betting Act, 1912-1931. as Amendment of Act No. 25, 1912.
- 20 (2) The Gaming and Betting Act, 1912, as amended by subsequent Acts, is amended as follows :—
- (a) (i) by inserting in section three after the definition of "Bookmaker" the following Sec. 3. (Interpretation.) definition :—
- 25 "Greyhound-racing" means racing between dogs in competitive pursuit of a lure activated by mechanical means ;
- (ii) by inserting in the same section after the definition of "Justice" the following new
- 30 definition :—
- "Meeting for greyhound-racing" means any meeting at which greyhound-racing is to be carried on ;
- (iii)

Finance (Greyhound-racing Taxation) Management.

- (iii) by inserting in the same section in the definition of "Race meeting" after the word "horse-racing" the word "greyhound-racing";
- 5 (iv) by inserting in the same section in the definition of "sports" after the word "horse-races" the word "greyhound-racing";
- (b) (i) by inserting in section seven after the words "trotting races" the word "greyhound-racing"; Sec. 7. (Wagering and betting prohibited.)
- 10 (ii) by inserting in the same section after the words "Minister is prohibited" the words:
 Provided that in the case of a racecourse specially licensed for greyhound-racing upon which a meeting for greyhound-racing is being held, the prohibition of betting or wagering at any time after sunset shall not extend to betting or wagering after sunset upon such greyhound-racing during the hours specified for the purpose in the special license issued for the racecourse.
- 15
- (c) by inserting in paragraph (b) of section forty-six after the word "horse-racing" the word "greyhound-racing"; Sec. 46. Penalty for exhibiting placards, &c., as to betting.
- 25 (d) by inserting in subsection three of section forty-eight after the word "horse" the words "or greyhound"; Sec. 48. (Stakes.)
- (e) (i) by inserting after subsection one of section fifty-one the following new subsection:— Sec. 51. (Racecourses to be licensed.)
- 30 (1A) No meeting for greyhound-racing shall be held on any racecourse unless such racecourse is specially licensed in that behalf.
- (ii) by inserting next after subsection (5A) of section fifty-one the following new subsection:—
- 35 (5B) The number of days in any one year on which meetings for greyhound-racing may be held on a racecourse specially licensed in that behalf shall not exceed fifty-two. (Days.)
- 40 (f)

Finance (Greyhound-racing Taxation) Management.

- (f) (i) by omitting from subsection one of section fifty-two the words "the last preceding section" and by inserting in lieu thereof the words "section fifty-one"; Sec: 52.
(Correction and exclusion.)
- 5 (ii) by inserting after subsection four of section fifty-two the following new subsection:—
(5) This section shall not apply to or in respect of any such special license as is referred to in subsection (1A) of section
- 10 fifty-one of this Act.
- (g) by inserting after section fifty-two the following new section:— New. s. 52A.
- 15 52A. (1) This section shall apply to and in respect of every such special license as is referred to in subsection (1A) of section fifty-one of this Act. Special licenses.
- (2) Licenses may be issued by the Colonial Secretary on such terms and conditions as may be prescribed by regulations which the Governor is authorised to make.
- 20 (3) Every license shall be for a year commencing on the first day of October. A license may be cancelled by the Colonial Secretary for any good cause.
- 25 (4) The fees for a license shall be paid into the Treasury and carried to the Consolidated Revenue Fund, and shall be at the following rate:—
- 30 (a) where the racecourse is situate within forty miles of the General Post Office, Sydney, fifty pounds;
- (b) where it is situate within forty miles of the principal post office, Newcastle, twenty pounds.
- 35 (c) Where otherwise situate, ten pounds.
- (5) The number of licenses for racecourses situate within forty miles of the General Post Office, Sydney, shall not exceed two, and elsewhere, not more than one racecourse may be licensed in any one town.
- 40 (h)

Finance (Greyhound-racing Taxation) Management.

- (h) by omitting from section fifty-four the words Sec. 54.
 "the three last preceding sections" and by Conse
 inserting in lieu thereof the words "section quential.
 fifty-one, section fifty-two, or section fifty-
 three."
- 5 **4.** The Totalizator Act, 1916, as amended by sub-Amendment o
 sequent Acts, is amended—Act No. 75, 1916
- (a) (i) by omitting from the definition of "Race- Sec. 2.
 course" in section two the figures "1912" (Definitions.)
 and by inserting in lieu thereof the figures
 19 and words "1912-1931, and includes a
 racecourse specially licensed under that
 Act for meetings for greyhound-racing";
- (ii) by inserting in the definition of "Race-
 15 meeting" in the same section after the
 word "trotting-racing" the word "grey-
 hound-racing";
- (iii) by inserting in the definition of "Racing
 20 club" in the same section after the word
 "trotting-racing" the word "greyhound-
 racing";
- (b) by inserting in section three after the word Sec. 3.
 "necessary" the words "an exemption may (Exemption.)
 be in respect of race meetings generally or in
 25 respect of race meetings of a particular class";
- (c) by inserting in subsection one of section eight Sec. 8.
 after the word "horse" the words "or dog"; (Non-
starters)
- (d) by inserting in subsection two of section ten ec. 10.
 after the word "horse" the words "or dog"; (Non-
t r er.)
- 30 (e) by inserting in section fourteen after the words Sec. 14.
 "horse-race" wherever occurring the words (Offences.)
 "or greyhound-race."

Finance (Greyhound-racing Taxation) Management.

PART IV.

PROVISIONS AS TO MANAGEMENT OF TAXES IMPOSED BY
THE FINANCE (GREYHOUND-PACING TAXATION)
ACT, 1931.

5 **5.** In this Part, unless the context or subject-matter otherwise indicates or requires, — Definitions

“Admission” means admission to a racecourse as a spectator.

10 “Bookmaker” includes any person who carries on the business of or acts as a bookmaker or turf commission agent, or who gains or endeavours to gain his livelihood wholly or partly by betting or making wagers.

15 “Greyhound-racing” means racing between dogs in competitive pursuit of a lure activated by mechanical means.

“Meeting for greyhound-racing” means any meeting at which greyhound-racing is to be carried on.

20 “Racecourse” means racecourse specially licensed under the Gaming and Betting Act, 1912-1931, for meetings for greyhound-racing.

“Race-meeting” means meeting for greyhound-racing.

25 “Racing club” means club, association or body of persons, or body corporate formed for promoting or controlling greyhound-racing or for holding meetings for greyhound-racing.

30 “Saddling paddock” includes the whole of a racecourse where the racecourse is not divided into sections.

6. For the purpose of the collection of taxes under Part II of the Finance (Greyhound-racing Taxation) Act, 1931, every racing club shall at the times and in Returns.
cf. Act No.
60, 1915,
s. 4.
35 the manner prescribed by regulations under this Act forward to the Colonial Treasurer a return made by the prescribed person, setting out, inter alia, the names and addresses of the bookmakers licensed or registered by it, or

Finance (Greyhound-racing Taxation) Management.

or to whom a permit has been given to carry on his business as a bookmaker, and the amount received by it in respect of each such license, registration, and permit.

7. Any taxes under Part II or Part III of the Finance (Greyhound-racing Taxation) Act, 1931 (except stamp duty) shall be paid into the Treasury by the racing clubs, racing associations, or persons liable for the same on or before dates to be fixed by regulation made under this Act; and the amount thereof shall be carried to the Consolidated Revenue. If such taxes be not paid on or before the due date, an additional tax amounting to ten per centum of the tax unpaid shall be payable by way of penalty :

The payment of taxes.
cf. Act No. 60, 1915, s. 7.

- Provided that the Colonial Treasurer may in any case in which it may appear to him that serious hardship would otherwise be caused to any taxpayer, forego the whole or any part of such additional tax, or give time for the payment thereof.

8. Any taxes imposed by the Finance (Greyhound-racing Taxation) Act, 1931, may be recovered as a Crown debt in any court of competent jurisdiction.

Taxes a Crown debt.
cf. *Ibid.* s. 8.

9. (1) If any bookmaker carries on his business on any racecourse or on any part thereof without having previously paid the tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, on bookmakers so carrying on their business, he shall be liable to a penalty not exceeding fifty pounds.

Penalty for non-payment of tax.
cf. *Ibid.* s. 8A.

- (2) If any bookmaker carrying on his business on any racecourse or part thereof on or after the said day does not, on demand by an official of the racing club conducting a race-meeting on such racecourse, or by any member of the police force, produce the Treasury receipt for the tax payable under the said Act in respect of his so carrying on his business, he shall be liable to a penalty not exceeding fifty pounds.

Penalty for not producing receipt.

- (3) A bookmaker who carries on his business as such on any racecourse or part thereof shall, unless he has previously affixed his signature to the said receipt in the presence of a person authorised by the regulations to act as witness to such signature, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

(4)

Finance (Greyhound-racing Taxation) Management.

(4) If any bookmaker carrying on his business on any racecourse or part thereof, refuses, on demand by an official of the racing club conducting a race-meeting on such racecourse, or by any member of the police force, to write his signature for purposes of comparison with the signature on any such Treasury receipt, he shall be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

10. If any racing club knowingly permits any person to carry on the business of a bookmaker on any racecourse or on any part thereof without having paid the tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, on bookmakers so carrying on their business, the club shall be liable to a penalty not exceeding one hundred pounds.

Penalty.

Club allowing bookmaker to carry on business without having paid tax.

cf. Act No. 60, 1915, 8b.

11. Any bookmaker who carries on his business as such at a race meeting on any racecourse or part thereof shall, unless he is the holder of a license, certificate of registration, or permit authorising him so to do, and issued by the racing club or racing association conducting such race meeting, be liable to a penalty of not less than ten pounds and not exceeding fifty pounds.

Penalty for carrying on business without license, &c.

cf. *Ibid.* s. 3c.

The fee payable for such license, 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.

12. (1) Every racing club shall at every race meeting held by such club collect the taxes imposed by Part IV of the Finance (Greyhound-racing Taxation) Act, 1931, and shall within fourteen days after the day of such meeting, or within such further time as the Colonial Treasurer may allow, remit to the Colonial Treasurer the amount so collected, and cause to be forwarded to him therewith a return showing—

Duty of racing clubs to collect taxes, remit same to Colonial Treasurer, and furnish returns.

cf. Act No. 3, 1920, s. 3.

- (i) the number of males and the number of females respectively who paid a sum for admission into the saddling paddock; and
- (ii) the number of persons who paid a sum for admission into any other section of the race-course.

Finance (Greyhound-racing Taxation) Management.

- 13.** Every racing club shall in each year remit to the Colonial Treasurer within a time to be prescribed the amount of the tax on the lump sums paid, or liable to be paid, to such club as subscriptions or contributions, or for season tickets, or for the right of admission to a series of meetings, or to meetings during a certain period of time, and shall cause to be forwarded to him therewith a return showing in each case—
- (a) the number of persons who paid or are liable to pay such lump sum; and
- (b) the amount of the lump sum so paid or liable to be paid.
- 14.** Any return required to be furnished under the provisions of sections twelve or thirteen of this Act shall be verified by the statutory declaration of the chairman, managing director, or secretary of the club.
- 15.** (1) Any racing club failing to comply with any of the provisions of sections twelve or thirteen of this Act shall be liable for each such failure to a penalty not exceeding five hundred pounds.
- (2) Any person wilfully making any false or misleading statutory declaration required to be made under this Part of this Act shall be liable to a penalty not exceeding one hundred pounds or to imprisonment for a term not exceeding six months or to both penalty and imprisonment.
- 16.** (1) If the amount of the tax imposed by Part IV of the Finance (Greyhound-racing Taxation) Act, 1931, collected by any racing club or any part of such tax is not paid to the Colonial Treasurer within the time prescribed by this Act or by any regulation thereunder, an additional tax amounting to ten per centum of the amount unpaid shall be payable to the Colonial Treasurer by way of penalty.
- (2) Any additional tax payable by way of penalty shall be a debt due to His Majesty, and may be recovered in any court of competent jurisdiction.
- 17.** (1) Any officer of the Colonial Treasurer authorised by him for the purpose may at all reasonable times enter any racecourse or part thereof or any land or buildings

Duty of clubs to remit taxes on lump sums paid as subscriptions, &c., and to furnish returns.
cf. Act No. 3, 1920, s. 4.

Returns to be verified by statutory declaration.
cf. *Ibid.* s. 5.

Penalties.
cf. *Ibid.* s. 6.

Additional tax in case of non-payment within prescribed time.
cf. *Ibid.* ss. 7, 8.

Taxes a Crown debt.

Powers of officers of Colonial Treasurer.
cf. *Ibid.* s. 9.

Finance (Greyhound-racing Taxation) Management.

buildings occupied or used by such club with a view to seeing whether the provisions of this Part of this Act or of any regulations made thereunder are being complied with, and for such purpose may examine any turnstiles and registers and inspect any accounts, books, and documents of the club.

(2) Any person obstructing or interfering with such officer in the exercise of any of his powers under this section shall be liable to a penalty not exceeding fifty pounds.

18. The Entertainments Tax (Management) Act, 1929, is amended by inserting in paragraph (e) of section twelve after the word "Acts" the words "or under Part IV of the Finance (Greyhound-racing Taxation) Act, 1931." Amendment of Act No. 56, 1929, s. 12 (e).

19. (1) The Governor may make regulations not inconsistent with this Act prescribing any matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Act. Regulations.

(2) The regulations shall—

- (a) be published in the Gazette;
- (b) take effect from the date of such publication or from a later date to be specified in the regulations; and
- (c) be laid before both Houses of Parliament within fourteen sitting days after the publication thereof if Parliament is then in session, and if not, then within fourteen sitting days after the commencement of the next session.

(3) If either House of Parliament passes a resolution of which notice has been given at any time within fifteen sitting days after such regulations have been laid before such House disallowing any regulation or part thereof such regulation or part shall thereupon cease to have effect.

PART

Finance (Greyhound-racing Taxation) Management.

PART V.

AMENDMENT OF STAMP DUTIES ACT, 1920-1931.

20. The Stamp Duties Act, 1920-1931, is amended ^{Amendment of Act No. 47, 1927, s. 3.} by inserting in section three next after the definition of "Racecourse" the following new definition:—

"Race meeting" includes meeting for greyhound-racing as defined in the Gaming and Betting Act, 1912-1931.

PART VI.

10 FURTHER AMENDMENT OF WINNING BETS TAXATION (MANAGEMENT) ACT, 1930.

21. The Winning Bets Taxation (Management) Act, ^{Amendment of Act No. 47, 1930.} 1930, is amended—

- 15** (a) by inserting at the end of the definition of the ^{Sec. 2.} word "Bet" in section two the words "or (Definitions) to greyhound-racing as defined in the Gaming and Betting Act, 1912-1931";
- 20** (b) by inserting in subsection one of section three ^{Sec. 3.} after the figures "1930" the words and figures ^(Payment of tax) "or the Finance (Greyhound-racing Taxation) Act, 1931";
- (c) by inserting in subsection one of section four ^{Sec. 4(1)} after the words "horse-races" the words "or (Records) greyhound-races";

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