

BOOKMAKERS (TAXATION) AMENDMENT ACT, 1981, No. 70

New South Wales



ANNO TRICESIMO

ELIZABETHÆ II REGINÆ

Act No. 70, 1981.

An Act to amend the Bookmakers (Taxation) Act, 1917, with respect to the constitution and powers of the Bookmakers Revision Committee and the issuing of receipts on payment of tax imposed on certain bookmakers; to amend the Stamp Duties (Further Amendment) Act, 1974; and for other purposes. [Assented to, 28th May, 1981.]

See also Finance (Greyhound-racing Taxation) Management (Amendment) Act, 1981.

Bookmakers (Taxation) Amendment.

BE it enacted by the Queen'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:—

Short title.

1. This Act may be cited as the "Bookmakers (Taxation) Amendment Act, 1981".

Commencement.

2. (1) This section and section 1 shall commence on the date of assent to this Act.

(2) Except as provided in subsections (1) and (3), this Act shall commence on such day as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

(3) Section 5, in its application to Schedule 3, and Schedule 3 shall commence—

- (a) where the day appointed and notified under section 2 (3) of the Stamp Duties (Further Amendment) Act, 1974, is not later than the day appointed and notified under subsection (2)—on the day appointed and notified under subsection 2 (2); or
- (b) where the day appointed and notified under section 2 (3) of the Stamp Duties (Further Amendment) Act, 1974, is later than the day appointed and notified under subsection (2)—on the day appointed and notified under section 2 (3) of the Stamp Duties (Further Amendment) Act, 1974.

Principal Act.

3. The Bookmakers (Taxation) Act, 1917, is referred to in this Act as the Principal Act.

Bookmakers (Taxation) Amendment.

Schedules.

4. This Act contains the following Schedules:—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT.

SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF
STATUTE LAW REVISION.

SCHEDULE 3.—AMENDMENT OF SECTION 38 OF THE PRINCIPAL
ACT.

SCHEDULE 4.—AMENDMENTS TO THE STAMP DUTIES (FURTHER
AMENDMENT) ACT, 1974.

Amendment of Act No. 15, 1917.

5. The Principal Act is amended in the manner set forth in Schedules 1–3.

Amendment of Act No. 110, 1974.

6. The Stamp Duties (Further Amendment) Act, 1974, is amended in the manner set forth in Schedule 4.

Saving of certain regulations.

7. Any regulations made pursuant to section 16, 31 or 38 of the Principal Act, being regulations in force immediately before the day appointed and notified under section 2 (2), shall, notwithstanding the enactment of this Act, be deemed to have been made under section 38 of the Principal Act, as amended by this Act.

Savings of Treasury receipts.

8. A Treasury receipt issued under the Principal Act as in force immediately before the day appointed and notified under section 2 (2) of this Act, to a person upon payment of the tax imposed by Part III of the Racing Taxation Act, 1937, being tax payable in relation to a period which

Bookmakers (Taxation) Amendment.

as at the day appointed and notified under section 2 (2) of this Act, has not expired, shall be deemed to be a bookmakers tax receipt for the purposes of the Principal Act as amended by this Act.

SCHEDULE 1.

(Sec. 5.)

AMENDMENTS TO THE PRINCIPAL ACT.

- (1) (a) Section 2, definitions of "Bookmakers tax receipt", "Country racing association", "Licensing body"—

After the definition of "Bookmaker", insert:—

"Bookmakers tax receipt" means a receipt issued to a bookmaker by the Director of the Department of Sport and Recreation on payment by the bookmaker of the tax imposed on him by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937.

"Country racing association" means the Newcastle Racing Registration Board, the Broken Hill and Far-West Racing Board, the Western District Racing Association, the Southern District Racing Association, the Northern and North-Western District Racing Association, the Central Western District Racing Association, the Northern Rivers Racing Association, the Central and Lower Coast Racing Association, the South East Racing Association or any racing association specified by the Governor in a proclamation published in the Gazette.

"Licensing body" means the Australian Jockey Club, the Greyhound Racing Control Board, the Trotting Authority of New South Wales or a country racing association.

- (b) Section 2, definition of "Meeting for trotting contests"—

After the definition of "Meeting for pony racing", insert:—

"Meeting for trotting contests" means any meeting at which the conditions of any races include any condition relating to the gait of any horse, mare or gelding eligible to compete therein.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(2) (a) Section 21 (3)—

Omit the subsection.

(b) Section 21 (4)—

Omit:—

one of the following bodies, that is to say—

The Australian Jockey Club,
The Associated Racing Clubs (Pony),
The Newcastle Registration Board,
The Broken Hill Registration Board,
The Western District Racing Association,
The Southern District Racing Association,
The Northern and North-western District Racing
Association,
The Central Western District Racing Association,
The Northern Rivers Racing Association,
The Far South Racing Association, and
Any racing association named by the Governor in a
proclamation published in the Gazette.

insert instead:—

the Trotting Authority of New South Wales.

(c) Section 21 (5)—

Omit:—

bodies referred to in subsection (4).

insert instead:—

following bodies:—

The Australian Jockey Club.
The Newcastle Racing Registration Board.
The Broken Hill and Far-West Racing Board.
The Central Western District Racing Association.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

The Central and Lower Coast Racing Association.
The Northern Rivers Racing Association.
The Southern District Racing Association.
The South East Racing Association.
The Western District Racing Association.
The Northern and North-Western District Racing Association.
The Trotting Authority of New South Wales.
Any racing association specified by the Governor in a proclamation published in the Gazette.

(3) (a) Section 24 (2)—

Omit "Treasury receipt", insert instead "bookmakers tax receipt".

(b) Section 24 (3)—

Omit "said receipt", insert instead "bookmakers tax receipt referred to in subsection (2)".

(c) Section 24 (4)—

Omit "any such Treasury receipt", insert instead "the bookmakers tax receipt referred to in subsection (2)".

(4) Section 26A—

After section 26, insert:—

26A. (1) Any bookmaker's clerk who carries on his business as a bookmaker's clerk 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 to do so and issued by a licensing body, be liable to a penalty not exceeding \$100.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(2) The fee payable for such a license, certificate of registration or permit shall be as prescribed by the rules of the licensing body, or where there are no such rules, shall be as fixed by resolution of the committee of such licensing body.

(5) Section 34—

Omit the section, insert instead:—

Interpretation: Pt. VI.

34. 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.

(6) (a) Section 35 (1)—

Omit “five”, insert instead “6”.

(b) Section 35 (1)—

Omit “As soon as practicable after the commencement of this Part, there”, insert instead “There”.

(c) Section 35 (1)—

Omit:—

The Secretary, Associated Racing Clubs (Pony);

The Secretary, New South Wales Trotting Club;

A representative of the Country Racing Associations
appointed by the Governor.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

insert instead:—

The Secretary, Trotting Authority of New South Wales;
The Secretary, Greyhound Racing Control Board;
The Chairman, N.S.W. Bookmakers' Co-operative Society
Ltd;
A representative of the country racing associations appointed
by the Minister.

(d) Section 35 (6)—

After "Recreation", insert " , or his deputy appointed pursuant
to subsection (2)".

(e) Section 35 (7), (8)—

After section 35 (6), insert:—

(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.

(7) Sections 35A, 35B—

After section 35, insert:—

Immunity of members from certain claims.

35A. 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.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

Use of facilities and staff.

35B. 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 Sport and Recreation.

(8) (a) Section 36 (1)—

Omit “certificate of registration as a bookmaker has been issued”, insert instead “license, certificate of registration or permit has been issued, authorising that person to carry on business as a bookmaker,”.

(b) Section 36 (1), (3)—

Omit “the Treasury” wherever occurring, insert instead “the Department of Sport and Recreation”.

(c) Section 36 (1), (3)—

Omit “Treasury receipt” wherever occurring, insert instead “bookmakers tax receipt”.

(d) Section 36 (3)—

After “imposed by”, insert “Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or”.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(9) Section 36A, 36B—

After section 36, insert:—

Power of Committee to direct cancellation or suspension of a bookmaker's license.

36A. (1) Where the Committee is satisfied that a bookmaker—

- (a) has been convicted of an offence under this Act or the Finance (Greyhound-racing Taxation) Management Act, 1931; or
- (b) has failed to pay to the Minister for Sport and Recreation an amount due in accordance with the provisions of this Act or the Racing Taxation (Betting Tax) Act, 1952,

the Committee may, by notice in writing, direct any of the licensing bodies 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 license, certificate of registration or permit, any license, certificate of registration or permit issued to the bookmaker by that licensing body;
- (d) cancel any license, certificate of registration or permit issued to the bookmaker by that licensing body;
- (e) refuse to issue to the bookmaker, either permanently or for such period as may be specified in the direction, any license, certificate of registration or permit of a kind issued by that licensing body;
- (f) remove the name of the bookmaker from that licensing body's register of bookmakers either permanently or for such period as may be specified in the direction.

(2) A direction of the Committee pursuant to subsection (1) may be made subject to such conditions or limitations as the Committee thinks fit.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(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 licensing body to which it is directed.

Penalty: \$200.

Power of Committee to direct cancellation or suspension of a bookmaker's clerk's license.

36B. (1) Where the Committee is satisfied that a bookmaker's clerk has been convicted of an offence under this Act or the Finance (Greyhound-racing Taxation) Management Act, 1931, the Committee may, by notice in writing, direct any of the licensing bodies to do any one or more of the following things:—

- (a) suspend, for a period specified in the direction not exceeding the unexpired term of the license, certificate of registration or permit, any license, certificate of registration or permit issued to the bookmaker's clerk by that licensing body;
- (b) cancel any license, certificate of registration or permit issued to the bookmaker's clerk by that licensing body;
- (c) refuse to issue to the bookmaker's clerk, either permanently or for such period as may be specified in the direction, any license, certificate of registration or permit of a kind issued by that licensing body;
- (d) remove the name of the bookmaker's clerk from that licensing body's register of bookmaker's clerks either permanently or for such period as may be specified in the direction.

(2) A direction of the Committee pursuant to subsection (1) may be made subject to such conditions or limitations as the Committee thinks fit.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(3) A direction, and any conditions or limitations to which the direction is made subject, shall be given effect to, as soon as possible, by the licensing body to which it is directed.

Penalty: \$200.

SCHEDULE 2.

(Sec. 5.)

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION.

(1) (a) Section 1—

Omit “1917.”, insert instead “1917’.”.

(b) Section 1—

Omit “Parts I and II”, insert instead “Part I”.

(2) (a) Section 2, definition of “Racing association”—

Omit the definition of “Racing Association”, insert instead:—

“Racing association” includes the Newcastle Racing Registration Board and the Broken Hill and Far-West Racing Board.

(b) Section 2, definition of “Saddling paddock”—

From paragraph (a) (ii), omit “five”, insert instead “5”.

(3) (a) Section 11, definition of “Bet”—

Omit “— 1931”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

- (b) Section 11, definition of “Prescribed”—
Omit the definition.

- (4) (a) Section 12 (2)—
Omit “seven”, insert instead “7”.

- (b) Section 12 (2)—
Omit “ten per centum”, insert instead “10 per cent”.

- (5) Section 13 (2)—

Omit “In the application of this subsection to or in respect of a bet made with a bookmaker before the commencement of the Bookmakers (Taxation) Amendment Act, 1932, a reference to the prescribed written record shall be construed as a reference to the prescribed written record required to be kept by the bookmaker under subsection (1) of section 4 of the Winning Bets Taxation (Management) Act, 1930, as amended by the Finance (Greyhound Racing Taxation) Management Act, 1931.”.

- (6) Section 14 (2), (4)—

Omit “officer of police” wherever occurring, insert instead “member of the police force”.

- (7) Sections 14 (4), 15, 25—

Omit “two hundred dollars” wherever occurring, insert instead “\$200”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

(8) Sections 16, 17—

Omit the sections.

(9) (a) Section 19D (1) (b)—

Omit “thereunder”, insert instead “under this Act”.

(b) Section 19D (1) (b)—

Omit “section 16”, insert instead “section 38”.

(c) Section 19D (2) (b)—

Omit “subsection (1) of section 12”, insert instead “section 12 (1)”.

(d) Section 19D (2) (c) (i)—

Omit “subsection (2) of section 13”, insert instead “section 13 (2)”.

(e) Section 19D (2) (c) (ii)—

Omit “paragraph (a) of the same subsection”, insert instead “section 13 (2) (a)”.

(f) Section 19D (2) (c) (iii)—

Omit the subparagraph.

(g) Section 19D (2) (d)—

Omit “paragraph (b) of section 15”, insert instead “section 15 (b)”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

(10) (a) Section 21 (1)—

Omit “at any time in the year one thousand nine hundred and thirty-eight, or in any subsequent year”.

(b) Section 21 (2), (4), (5)—

Omit “at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year” wherever occurring.

(11) Section 22—

Omit “the year one thousand nine hundred and thirty-eight or for any subsequent year” wherever occurring, insert instead “any year”.

(12) Sections 24, 26 (1)—

Omit “one hundred dollars” wherever occurring, insert instead “\$100”.

(13) Sections 24 (3), (4), 26 (1)—

Omit “twenty dollars” wherever occurring, insert instead “\$20”.

(14) (a) Section 27 (3)—

Omit “officer of police”, insert instead “member of the police force”.

(b) Section 27 (3)—

Omit “that officer”, insert instead “that member”.

(c) Section 27 (3)—

Omit “Two hundred dollars”, insert instead “\$200”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

(15) Sections 31, 32—

Omit the sections.

(16) (a) Section 35 (1)—

Omit “committee”, insert instead “Committee”.

(b) Section 35 (3)—

Omit “chairman”, insert instead “Chairman”.

(c) Section 35 (5)—

Omit “three”, insert instead “3”.

(17) (a) Section 37—

Omit “or the Colonial Secretary”.

(b) Section 37—

Omit “or the Associated Racing Clubs (Pony)”, insert instead
“, the Trotting Authority of New South Wales, the Greyhound
Racing Control Board”.

(c) Section 37—

Omit “country associations”, insert instead “country racing
associations”.

(d) Section 37—

Omit “—1937”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

(18) Part VII, heading—

Before section 38, insert:—

PART VII.

GENERAL.

(19) Sections 38, 39—

Omit section 38, insert instead:—

Regulations.

38. (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 his 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

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

- (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 \$200 for any breach thereof.

(4) Section 41 of the Interpretation Act, 1897, applies in respect of a regulation made under this Act as if this Act had been passed after the commencement of the Interpretation (Amendment) Act, 1969.

Recovery of penalties.

39. Any penalty imposed by this Act or the regulations may be recovered in a summary manner in any court of petty sessions holden before a stipendiary magistrate.

SCHEDULE 3.

(Sec. 5.)

AMENDMENT OF SECTION 38 OF THE PRINCIPAL ACT.

Section 38 (2A)—

After section 38 (2), insert:—

(2A) The Governor may make regulations, not inconsistent with this Act, for or with respect to any matter that by section 45A (1) of the Stamp Duties Act, 1920, is required or permitted to be

Bookmakers (Taxation) Amendment.

SCHEDULE 3—*continued.*

AMENDMENT OF SECTION 38 OF THE PRINCIPAL ACT—*continued.*

prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to that subsection (paragraph (a) excepted).

SCHEDULE 4.

(Sec. 6.)

AMENDMENTS TO THE STAMP DUTIES (FURTHER AMENDMENT) ACT, 1974.

(1) Section 2 (3)—

Omit "Sections 7 (e) and 9", insert instead "Section 7 (e)".

(2) Section 9—

Omit the section.

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

J. A. ROWLAND,
Governor.

*Government House,
Sydney, 28th May, 1981.*

BOOKMAKERS (TAXATION) AMENDMENT BILL, 1981

EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

The Finance (Greyhound-racing Taxation) Management (Amendment) Bill, 1981, is cognate with this Bill.

The objects of this Bill are—

- (a) to amend the Bookmakers (Taxation) Act, 1917 ("the Act"), to provide for the issue, by the Director of the Department of Sport and Recreation, of a bookmakers tax receipt, being a receipt issued on the payment of tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937, instead of a Treasury receipt (Schedule 1 (1) (a), (3), (8) (b), (c));
- (b) to provide that a person shall not carry on business as a bookmaker's clerk at certain race meetings unless he is the holder of a license, certificate of registration or permit, issued by a licensing body, authorising him to do so (Schedule 1 (4));
- (c) to reconstitute the Bookmakers Revision Committee ("the Committee") so that it shall consist of 6 members, being the Director, Department of Sport and Recreation, the Secretary, Australian Jockey Club, the Secretary, Trotting Authority of New South Wales, the Secretary, Greyhound Racing Control Board, the Chairman, N.S.W. Bookmakers' Co-operative Society Ltd. and a representative of country racing associations appointed by the Minister (Schedule 1 (6) (a), (b));
- (d) to enable the deputy of the Director, Department of Sport and Recreation, in addition to the Director, to call meetings of the Committee (Schedule 1 (6) (d));
- (e) to provide for the payment of fees and allowances to members of the Committee (Schedule 1 (6) (e));
- (f) to provide that the office of a member of the Committee shall be deemed not to be an office or place of profit under the Crown (Schedule 1 (6) (e));
- (g) to confer on members of the Committee protection from personal liability for matters or things done or omitted to be done in good faith (Schedule 1 (7));

- (h) to confer on the Department of Sport and Recreation the functions presently conferred under the Act on the Treasury (Schedule 1 (1) (a), (3), (8) (b), (c));
- (i) to extend the operation of the Act so as to empower the Committee to **review applications for the issue of bookmakers tax receipts in respect of the tax imposed by Part III of the Finance (Greyhound-racing Taxation) Act, 1931 (Schedule 1 (8) (d))**;
- (j) to enable the Committee to direct a licensing body to cancel or suspend the permit, certificate of registration or license issued by the body to a bookmaker where the bookmaker has been convicted of an offence under the Act or the Finance (Greyhound-racing Taxation) Management Act, 1931, or has failed to make a payment due in accordance with the provisions of the Racing Taxation (Betting Tax) Act, 1952 (Schedule 1 (9));
- (k) to enable the Committee to direct a licensing body to cancel or suspend the permit, certificate of registration or license issued by the body to a bookmaker's clerk where the bookmaker's clerk has been convicted of an offence under the Act or the Finance (Greyhound-racing Taxation) Management Act, 1931 (Schedule 1 (9));
- (l) to amend the Act by way of statute law revision (Schedule 2);
- (m) to enable the Governor to make regulations under the Act with respect to section 45A (1) of the Stamp Duties Act, 1920 (Schedule 3);
- (n) to amend the Stamp Duties (Further Amendment) Act, 1974 (Schedule 4); and
- (o) to make other provisions of a minor, ancillary or savings nature.

BOOKMAKERS (TAXATION) AMENDMENT BILL, 1981

No. , 1981.

A BILL FOR

An Act to amend the Bookmakers (Taxation) Act, 1917, with respect to the constitution and powers of the Bookmakers Revision Committee and the issuing of receipts on payment of tax imposed on certain bookmakers; to amend the Stamp Duties (Further Amendment) Act, 1974; and for other purposes.

[MR BOOTH—8 April, 1981.]

See also Finance (Greyhound-racing Taxation) Management (Amendment) Bill, 1981.

Bookmakers (Taxation) Amendment.

BE it enacted by the Queen'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:—

5 Short title.

1. This Act may be cited as the "Bookmakers (Taxation) Amendment Act, 1981".

Commencement.

2. (1) This section and section 1 shall commence on the date of assent to 10 this Act.

(2) Except as provided in subsections (1) and (3), this Act shall commence on such day as may be appointed by the Governor in respect thereof and as may be notified by proclamation published in the Gazette.

(3) Section 5, in its application to Schedule 3, and Schedule 3 shall 15 commence—

- (a) where the day appointed and notified under section 2 (3) of the Stamp Duties (Further Amendment) Act, 1974, is not later than the day appointed and notified under subsection (2)—on the day appointed and notified under subsection 2 (2); or
- 20 (b) where the day appointed and notified under section 2 (3) of the Stamp Duties (Further Amendment) Act, 1974, is later than the day appointed and notified under subsection (2)—on the day appointed and notified under section 2 (3) of the Stamp Duties (Further Amendment) Act, 1974.

25 Principal Act.

3. The Bookmakers (Taxation) Act, 1917, is referred to in this Act as the Principal Act.

Bookmakers (Taxation) Amendment.

Schedules.

4. This Act contains the following Schedules:—

SCHEDULE 1.—AMENDMENTS TO THE PRINCIPAL ACT.

5 SCHEDULE 2.—AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF
STATUTE LAW REVISION.

SCHEDULE 3.—AMENDMENT OF SECTION 38 OF THE PRINCIPAL
ACT.

SCHEDULE 4.—AMENDMENTS TO THE STAMP DUTIES (FURTHER
AMENDMENT) ACT, 1974.

10 **Amendment of Act No. 15, 1917.**

5. The Principal Act is amended in the manner set forth in Schedules
1–3.

Amendment of Act No. 110, 1974.

6. The Stamp Duties (Further Amendment) Act, 1974, is amended in
15 the manner set forth in Schedule 4.

Saving of certain regulations.

7. Any regulations made pursuant to section 16, 31 or 38 of the Principal
Act, being regulations in force immediately before the day appointed and
notified under section 2 (2), shall, notwithstanding the enactment of this
20 Act, be deemed to have been made under section 38 of the Principal Act,
as amended by this Act.

Savings of Treasury receipts.

8. A Treasury receipt issued under the Principal Act as in force
immediately before the day appointed and notified under section 2 (2) of
25 this Act, to a person upon payment of the tax imposed by Part III of the
Racing Taxation Act, 1937, being tax payable in relation to a period which

Bookmakers (Taxation) Amendment.

as at the day appointed and notified under section 2 (2) of this Act, has not expired, shall be deemed to be a bookmakers tax receipt for the purposes of the Principal Act as amended by this Act.

SCHEDULE 1.

(Sec. 5.)

AMENDMENTS TO THE PRINCIPAL ACT.

- (1) (a) Section 2, definitions of "Bookmakers tax receipt", "Country racing association", "Licensing body"—

After the definition of "Bookmaker", insert:—

"Bookmakers tax receipt" means a receipt issued to a bookmaker by the Director of the Department of Sport and Recreation on payment by the bookmaker of the tax imposed on him by Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937.

"Country racing association" means the Newcastle Racing Registration Board, the Broken Hill and Far-West Racing Board, the Western District Racing Association, the Southern District Racing Association, the Northern and North-Western District Racing Association, the Central Western District Racing Association, the Northern Rivers Racing Association, the Central and Lower Coast Racing Association, the South East Racing Association or any racing association specified by the Governor in a proclamation published in the Gazette.

"Licensing body" means the Australian Jockey Club, the Greyhound Racing Control Board, the Trotting Authority of New South Wales or a country racing association.

- (b) Section 2, definition of "Meeting for trotting contests"—

After the definition of "Meeting for pony racing", insert:—

"Meeting for trotting contests" means any meeting at which the conditions of any races include any condition relating to the gait of any horse, mare or gelding eligible to compete therein.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(2) (a) Section 21 (3)—

Omit the subsection.

5 (b) Section 21 (4)—

Omit:—

one of the following bodies, that is to say—

- 10 The Australian Jockey Club,
- The Associated Racing Clubs (Pony),
- The Newcastle Registration Board,
- The Broken Hill Registration Board,
- The Western District Racing Association,
- The Southern District Racing Association,
- 15 The Northern and North-western District Racing Association,
- The Central Western District Racing Association,
- The Northern Rivers Racing Association,
- The Far South Racing Association, and
- 20 Any racing association named by the Governor in a proclamation published in the Gazette.

insert instead:—

the Trotting Authority of New South Wales.

(c) Section 21 (5)—

Omit:—

25 bodies referred to in subsection (4).

insert instead:—

following bodies:—

- 30 The Australian Jockey Club.
- The Newcastle Racing Registration Board.
- The Broken Hill and Far-West Racing Board.
- The Central Western District Racing Association.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

5 The Central and Lower Coast Racing Association.
 The Northern Rivers Racing Association.
 The Southern District Racing Association.
 The South East Racing Association.
 The Western District Racing Association.
10 The Northern and North-Western District Racing
 Association.
 The Trotting Authority of New South Wales.
 Any racing association specified by the Governor in a
 proclamation published in the Gazette.

(3) (a) Section 24 (2)—

15 Omit “Treasury receipt”, insert instead “bookmakers tax
 receipt”.

(b) Section 24 (3)—

 Omit “said receipt”, insert instead “bookmakers tax receipt
 referred to in subsection (2)”.

(c) Section 24 (4)—

20 Omit “any such Treasury receipt”, insert instead “the book-
 makers tax receipt referred to in subsection (2)”.

(4) Section 26A—

 After section 26, insert:—

25 26A. (1) Any bookmaker’s clerk who carries on his business as a
 bookmaker’s clerk 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 to do so and issued by a
 licensing body, be liable to a penalty not exceeding \$100.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

- 5 (2) The fee payable for such a license, certificate of registration or permit shall be as prescribed by the rules of the licensing body, or where there are no such rules, shall be as fixed by resolution of the committee of such licensing body.

(5) Section 34—

Omit the section, insert instead:—

Interpretation: Pt. VI.

10 34. 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.

(6) (a) Section 35 (1)—

- 15 Omit “five”, insert instead “6”.

(b) Section 35 (1)—

Omit “As soon as practicable after the commencement of this Part, there”, insert instead “There”.

(c) Section 35 (1)—

- 20 Omit:—

The Secretary, Associated Racing Clubs (Pony);
The Secretary, New South Wales Trotting Club;
A representative of the Country Racing Associations
appointed by the Governor.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

insert instead:—

The Secretary, Trotting Authority of New South Wales;
The Secretary, Greyhound Racing Control Board;
The Chairman, N.S.W. Bookmakers' Co-operative Society Ltd;
A representative of the country racing associations appointed by the Minister.

10 (d) Section 35 (6)—

After "Recreation", insert " , or his deputy appointed pursuant to subsection (2)".

(e) Section 35 (7), (8)—

After section 35 (6), insert:—

15 (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.

20 (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.

(7) Sections 35A, 35B—

After section 35, insert:—

25 **Immunity of members from certain claims.**

30 35A. 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.

Bookmakers (Taxation) Amendment.

*SCHEDULE 1—continued.**AMENDMENTS TO THE PRINCIPAL ACT—continued.***Use of facilities and staff.**

- 5 35B. 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 Sport and Recreation.

(8) (a) Section 36 (1)—

- 10 Omit “certificate of registration as a bookmaker has been issued”, insert instead “license, certificate of registration or permit has been issued, authorising that person to carry on business as a bookmaker,”.

(b) Section 36 (1), (3)—

- 15 Omit “the Treasury” wherever occurring, insert instead “the Department of Sport and Recreation”.

(c) Section 36 (1), (3)—

- Omit “Treasury receipt” wherever occurring, insert instead “bookmakers tax receipt”.

(d) Section 36 (3)—

- 20 After “imposed by”, insert “Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or”.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE PRINCIPAL ACT—*continued.*

(9) Section 36A, 36B—

After section 36, insert:—

5 Power of Committee to direct cancellation or suspension of a bookmaker's license.

36A. (1) Where the Committee is satisfied that a bookmaker—

10 (a) has been convicted of an offence under this Act or the Finance (Greyhound-racing Taxation) Management Act, 1931; or

 (b) has failed to pay to the Minister for Sport and Recreation an amount due in accordance with the provisions of this Act or the Racing Taxation (Betting Tax) Act, 1952,

15 the Committee may, by notice in writing, direct any of the licensing bodies 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 license, certificate of registration or permit, any license, certificate of registration or permit issued to the bookmaker by that licensing body;

20 (d) cancel any license, certificate of registration or permit issued to the bookmaker by that licensing body;

25 (e) refuse to issue to the bookmaker, either permanently or for such period as may be specified in the direction, any license, certificate of registration or permit of a kind issued by that licensing body;

 (f) remove the name of the bookmaker from that licensing body's register of bookmakers either permanently or for such period as may be specified in the direction.

30 (2) A direction of the Committee pursuant to subsection (1) may be made subject to such conditions or limitations as the Committee thinks fit.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—continued.**AMENDMENTS TO THE PRINCIPAL ACT—continued.**

- 5 (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 licensing body to which it is directed.

Penalty: \$200.

Power of Committee to direct cancellation or suspension of a bookmaker's clerk's license.

- 10 36B. (1) Where the Committee is satisfied that a bookmaker's clerk has been convicted of an offence under this Act or the Finance (Greyhound-racing Taxation) Management Act, 1931, the Committee may, by notice in writing, direct any of the licensing bodies to do any one or more of the following things:—

- 15 (a) suspend, for a period specified in the direction not exceeding the unexpired term of the license, certificate of registration or permit, any license, certificate of registration or permit issued to the bookmaker's clerk by that licensing body;
- 20 (b) cancel any license, certificate of registration or permit issued to the bookmaker's clerk by that licensing body;
- (c) refuse to issue to the bookmaker's clerk, either permanently or for such period as may be specified in the direction, any license, certificate of registration or permit of a kind issued by that licensing body;
- 25 (d) remove the name of the bookmaker's clerk from that licensing body's register of bookmaker's clerks either permanently or for such period as may be specified in the direction.

- 30 (2) A direction of the Committee pursuant to subsection (1) may be made subject to such conditions or limitations as the Committee thinks fit.

Bookmakers (Taxation) Amendment.

SCHEDULE 1—continued.**AMENDMENTS TO THE PRINCIPAL ACT—continued.**

(3) A direction, and any conditions or limitations to which the direction is made subject, shall be given effect to, as soon as possible, by the licensing body to which it is directed.

Penalty: \$200.

SCHEDULE 2.**(Sec. 5.)****AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION.****(1) (a) Section 1—**

Omit “1917.”, insert instead “1917’.”.

(b) Section 1—

Omit “Parts I and II”, insert instead “Part I”.

(2) (a) Section 2, definition of “Racing association”—

Omit the definition of “Racing Association”, insert instead:—

“Racing association” includes the Newcastle Racing Registration Board and the Broken Hill and Far-West Racing Board.

(b) Section 2, definition of “Saddling paddock”—

From paragraph (a) (ii), omit “five”, insert instead “5”.

(3) (a) Section 11, definition of “Bet”—

Omit “ — 1931”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

- 5 (b) Section 11, definition of "Prescribed"—
Omit the definition.
- (4) (a) Section 12 (2)—
Omit "seven", insert instead "7".
- (b) Section 12 (2)—
Omit "ten per centum", insert instead "10 per cent".
- 10 (5) Section 13 (2)—
Omit "In the application of this subsection to or in respect of a bet made with a bookmaker before the commencement of the Bookmakers (Taxation) Amendment Act, 1932, a reference to the prescribed written record shall be construed as a reference to the prescribed written record required to be kept by the bookmaker under subsection (1) of section 4 of the Winning Bets Taxation (Management) Act, 1930, as amended by the Finance (Greyhound Racing Taxation) Management Act, 1931.".
- 15
- (6) Section 14 (2), (4)—
- 20 Omit "officer of police" wherever occurring, insert instead "member of the police force".
- (7) Sections 14 (4), 15, 25—
Omit "two hundred dollars" wherever occurring, insert instead "\$200".

Bookmakers (Taxation) Amendment.

SCHEDULE 2—continued.**AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—continued.****(8) Sections 16, 17—**

5 Omit the sections.

(9) (a) Section 19D (1) (b)—

Omit “thereunder”, insert instead “under this Act”.

(b) Section 19D (1) (b)—

Omit “section 16”, insert instead “section 38”.

10 **(c) Section 19D (2) (b)—**

Omit “subsection (1) of section 12”, insert instead “section 12 (1)”.

(d) Section 19D (2) (c) (i)—

15 Omit “subsection (2) of section 13”, insert instead “section 13 (2)”.

(e) Section 19D (2) (c) (ii)—

Omit “paragraph (a) of the same subsection”, insert instead “section 13 (2) (a)”.

(f) Section 19D (2) (c) (iii)—

20 Omit the subparagraph.

(g) Section 19D (2) (d)—

Omit “paragraph (b) of section 15”, insert instead “section 15 (b)”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*

AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

- (10) (a) Section 21 (1)—
5 Omit “at any time in the year one thousand nine hundred and thirty-eight, or in any subsequent year”.
- (b) Section 21 (2), (4), (5)—
Omit “at any time in the year one thousand nine hundred and thirty-eight or in any subsequent year” wherever occurring.
- 10 (11) Section 22—
Omit “the year one thousand nine hundred and thirty-eight or for any subsequent year” wherever occurring, insert instead “any year”.
- (12) Sections 24, 26 (1)—
15 Omit “one hundred dollars” wherever occurring, insert instead “\$100”.
- (13) Sections 24 (3), (4), 26 (1)—
Omit “twenty dollars” wherever occurring, insert instead “\$20”.
- (14) (a) Section 27 (3)—
20 Omit “officer of police”, insert instead “member of the police force”.
- (b) Section 27 (3)—
Omit “that officer”, insert instead “that member”.
- (c) Section 27 (3)—
Omit “Two hundred dollars”, insert instead “\$200”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—*continued.*AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—*continued.*

(15) Sections 31, 32—

5 Omit the sections.

(16) (a) Section 35 (1)—

Omit “committee”, insert instead “Committee”.

(b) Section 35 (3)—

Omit “chairman”, insert instead “Chairman”.

10 (c) Section 35 (5)—

Omit “three”, insert instead “3”.

(17) (a) Section 37—

Omit “or the Colonial Secretary”.

(b) Section 37—

15 Omit “or the Associated Racing Clubs (Pony)”, insert instead
“, the Trotting Authority of New South Wales, the Greyhound
Racing Control Board”.

(c) Section 37—

20 Omit “country associations”, insert instead “country racing
associations”.

(d) Section 37—

Omit “-1937”.

Bookmakers (Taxation) Amendment.

SCHEDULE 2—continued.**AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—continued.**

(18) Part VII, heading—

5 Before section 38, insert:—

PART VII.**GENERAL.**

(19) Sections 38, 39—

Omit section 38, insert instead:—

10 **Regulations.**

38. (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
15 this Act.

(2) Without limiting the generality of subsection (1), the Governor may make regulations prescribing—

- 20 (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 his calling are to be retained;
- 25 (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

Bookmakers (Taxation) Amendment.

SCHEDULE 2—continued.**AMENDMENTS TO THE PRINCIPAL ACT BY WAY OF STATUTE LAW
REVISION—continued.**

5 (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.

10 (3) The regulations may impose a penalty not exceeding \$200 for any breach thereof.

(4) Section 41 of the Interpretation Act, 1897, applies in respect of a regulation made under this Act as if this Act had been passed after the commencement of the Interpretation (Amendment) Act, 1969.

15 **Recovery of penalties.**

39. Any penalty imposed by this Act or the regulations may be recovered in a summary manner in any court of petty sessions holden before a stipendiary magistrate.

SCHEDULE 3.

20

AMENDMENT OF SECTION 38 OF THE PRINCIPAL ACT.

(Sec. 5.)

Section 38 (2A)—

After section 38 (2), insert:—

25

(2A) The Governor may make regulations, not inconsistent with this Act, for or with respect to any matter that by section 45A (1) of the Stamp Duties Act, 1920, is required or permitted to be

Bookmakers (Taxation) Amendment.

SCHEDULE 3—*continued.*

AMENDMENT OF SECTION 38 OF THE PRINCIPAL ACT—*continued.*

5 prescribed or that is necessary or convenient to be prescribed for
carrying out or giving effect to that subsection (paragraph (a)
excepted).

SCHEDULE 4.

(Sec. 6.)

AMENDMENTS TO THE STAMP DUTIES (FURTHER AMENDMENT) ACT, 1974.

(1) Section 2 (3)—

10 Omit "Sections 7 (e) and 9", insert instead "Section 7 (e)".

(2) Section 9—

Omit the section.

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1981

Book of the Government of the State of New York

SCHEDULE 3—

AMENDMENTS TO SECTION 2 OF THE PRIVATE WATER LAW

prescribed or that is necessary or convenient to be provided for carrying out or giving effect to that subsection (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tt) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yy) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

SCHEDULE 4—

AMENDMENTS TO THE STATE DUTIES (FURTHER AMENDMENT) ACT, 1974.

(1) Section 2 (3) —

Omit "Section 7 (a) and 9", insert instead "Section 7 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z) (aa) (ab) (ac) (ad) (ae) (af) (ag) (ah) (ai) (aj) (ak) (al) (am) (an) (ao) (ap) (aq) (ar) (as) (at) (au) (av) (aw) (ax) (ay) (az) (ba) (bb) (bc) (bd) (be) (bf) (bg) (bh) (bi) (bj) (bk) (bl) (bm) (bn) (bo) (bp) (bq) (br) (bs) (bt) (bu) (bv) (bw) (bx) (by) (bz) (ca) (cb) (cc) (cd) (ce) (cf) (cg) (ch) (ci) (cj) (ck) (cl) (cm) (cn) (co) (cp) (cq) (cr) (cs) (ct) (cu) (cv) (cw) (cx) (cy) (cz) (da) (db) (dc) (dd) (de) (df) (dg) (dh) (di) (dj) (dk) (dl) (dm) (dn) (do) (dp) (dq) (dr) (ds) (dt) (du) (dv) (dw) (dx) (dy) (dz) (ea) (eb) (ec) (ed) (ee) (ef) (eg) (eh) (ei) (ej) (ek) (el) (em) (en) (eo) (ep) (eq) (er) (es) (et) (eu) (ev) (ew) (ex) (ey) (ez) (fa) (fb) (fc) (fd) (fe) (ff) (fg) (fh) (fi) (fj) (fk) (fl) (fm) (fn) (fo) (fp) (fq) (fr) (fs) (ft) (fu) (fv) (fw) (fx) (fy) (fz) (ga) (gb) (gc) (gd) (ge) (gf) (gg) (gh) (gi) (gj) (gk) (gl) (gm) (gn) (go) (gp) (gq) (gr) (gs) (gt) (gu) (gv) (gw) (gx) (gy) (gz) (ha) (hb) (hc) (hd) (he) (hf) (hg) (hh) (hi) (hj) (hk) (hl) (hm) (hn) (ho) (hp) (hq) (hr) (hs) (ht) (hu) (hv) (hw) (hx) (hy) (hz) (ia) (ib) (ic) (id) (ie) (if) (ig) (ih) (ii) (ij) (ik) (il) (im) (in) (io) (ip) (iq) (ir) (is) (it) (iu) (iv) (iw) (ix) (iy) (iz) (ja) (jb) (jc) (jd) (je) (jf) (jg) (jh) (ji) (jj) (jk) (jl) (jm) (jn) (jo) (jp) (jq) (jr) (js) (jt) (ju) (jv) (jw) (jx) (jy) (jz) (ka) (kb) (kc) (kd) (ke) (kf) (kg) (kh) (ki) (kj) (kk) (kl) (km) (kn) (ko) (kp) (kq) (kr) (ks) (kt) (ku) (kv) (kw) (kx) (ky) (kz) (la) (lb) (lc) (ld) (le) (lf) (lg) (lh) (li) (lj) (lk) (ll) (lm) (ln) (lo) (lp) (lq) (lr) (ls) (lt) (lu) (lv) (lw) (lx) (ly) (lz) (ma) (mb) (mc) (md) (me) (mf) (mg) (mh) (mi) (mj) (mk) (ml) (mm) (mn) (mo) (mp) (mq) (mr) (ms) (mt) (mu) (mv) (mw) (mx) (my) (mz) (na) (nb) (nc) (nd) (ne) (nf) (ng) (nh) (ni) (nj) (nk) (nl) (nm) (nn) (no) (np) (nq) (nr) (ns) (nt) (nu) (nv) (nw) (nx) (ny) (nz) (oa) (ob) (oc) (od) (oe) (of) (og) (oh) (oi) (oj) (ok) (ol) (om) (on) (oo) (op) (oq) (or) (os) (ot) (ou) (ov) (ow) (ox) (oy) (oz) (pa) (pb) (pc) (pd) (pe) (pf) (pg) (ph) (pi) (pj) (pk) (pl) (pm) (pn) (po) (pp) (pq) (pr) (ps) (pt) (pu) (pv) (pw) (px) (py) (pz) (qa) (qb) (qc) (qd) (qe) (qf) (qg) (qh) (qi) (qj) (qk) (ql) (qm) (qn) (qo) (qp) (qq) (qr) (qs) (qt) (qu) (qv) (qw) (qx) (qy) (qz) (ra) (rb) (rc) (rd) (re) (rf) (rg) (rh) (ri) (rj) (rk) (rl) (rm) (rn) (ro) (rp) (rq) (rr) (rs) (rt) (ru) (rv) (rw) (rx) (ry) (rz) (sa) (sb) (sc) (sd) (se) (sf) (sg) (sh) (si) (sj) (sk) (sl) (sm) (sn) (so) (sp) (sq) (sr) (ss) (st) (su) (sv) (sw) (sx) (sy) (sz) (ta) (tb) (tc) (td) (te) (tf) (tg) (th) (ti) (tj) (tk) (tl) (tm) (tn) (to) (tp) (tq) (tr) (ts) (tt) (tu) (tv) (tw) (tx) (ty) (tz) (ua) (ub) (uc) (ud) (ue) (uf) (ug) (uh) (ui) (uj) (uk) (ul) (um) (un) (uo) (up) (uq) (ur) (us) (ut) (uu) (uv) (uw) (ux) (uy) (uz) (va) (vb) (vc) (vd) (ve) (vf) (vg) (vh) (vi) (vj) (vk) (vl) (vm) (vn) (vo) (vp) (vq) (vr) (vs) (vt) (vu) (vv) (vw) (vx) (vy) (vz) (wa) (wb) (wc) (wd) (we) (wf) (wg) (wh) (wi) (wj) (wk) (wl) (wm) (wn) (wo) (wp) (wq) (wr) (ws) (wt) (wu) (wv) (ww) (wx) (wy) (wz) (xa) (xb) (xc) (xd) (xe) (xf) (xg) (xh) (xi) (xj) (xk) (xl) (xm) (xn) (xo) (xp) (xq) (xr) (xs) (xt) (xu) (xv) (xw) (xx) (xy) (xz) (ya) (yb) (yc) (yd) (ye) (yf) (yg) (yh) (yi) (yj) (yk) (yl) (ym) (yn) (yo) (yp) (yq) (yr) (ys) (yt) (yu) (yv) (yw) (yx) (yy) (yz) (za) (zb) (zc) (zd) (ze) (zf) (zg) (zh) (zi) (zj) (zk) (zl) (zm) (zn) (zo) (zp) (zq) (zr) (zs) (zt) (zu) (zv) (zw) (zx) (zy) (zz)

(2) Section 9 —

Omit the section



