

FIRST PRINT

## BOOKMAKERS (TAXATION) AMENDMENT BILL 1991

NEW SOUTH WALES



### EXPLANATORY NOTE

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

Currently, a bookmaker who wishes to operate at a race meeting in New South Wales is required:

- (a) to register as a bookmaker with the appropriate registration authority (i.e. a racing association or similar body) for the relevant racing code (galloping, harness racing or greyhound racing); and
- (b) to pay a bookmakers registration tax imposed by either the Racing Taxation Act 1937 (for galloping or harness racing) or the Finance (Greyhound-racing Taxation) Act 1931 (for greyhound racing) or both.

A bookmaker may be required to pay several taxes under these Acts depending on the location of the race meeting and the racing code. The bookmaker is issued with a bookmakers tax receipt on payment of each of these taxes. The taxes are required to be paid for each year the bookmaker carries on business as a registered bookmaker.

The Bookmakers (Taxation) Act 1917 established the Bookmakers Revision Committee. The Committee has power to direct a registration authority to cancel or suspend the registration of a bookmaker if satisfied the bookmaker has been convicted of an offence under that Act or has failed to pay certain taxes relating to his or her business as a registered bookmaker.

The object of this Bill is to amend the Bookmakers (Taxation) Act 1917 so as:

- (a) to simplify the existing system of various annual bookmakers taxes by introducing one bookmakers registration tax (\$100) which will enable a registered bookmaker to field at any race meeting in the State; and
- (b) to make it clear that the Bookmakers Revision Committee has the power to direct the cancellation or suspension of a bookmaker's registration for failure to pay certain taxes by the date due even though the amount owing was subsequently paid.

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The Bill repeals the following Acts consequentially:

- Finance (Greyhound-racing Taxation) Act 1931
- Finance (Greyhound-racing Taxation) Management Act 1931
- Racing Taxation Act 1937

The Bill amends the Racing Taxation (Betting Tax) Act 1952 consequentially.

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Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on 1 January 1992.

Clause 3 gives effect to Schedule 1 which contains amendments to the Bookmakers (Taxation) Act 1917.

Clause 4 gives effect to Schedule 2 which contains consequential amendments to the Racing Taxation (Betting Tax) Act 1952.

Clause 5 repeals the Acts listed in Schedule 3.

Clause 6 gives effect to Schedule 4 which contains savings and transitional provisions consequent on the enactment of the proposed Act.

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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION) ACT 1917**

**Definitions**

Definitions are updated by Schedule 1 (1), (4) and (8) as a result of the imposition of one bookmakers registration tax and of changes to the names of various racing associations. References to "meeting for pony racing" have been removed as these meetings are no longer conducted.

**Bookmakers registration tax**

Schedule 1 (11) repeals sections 20–22 and inserts new sections 20 and 21. The effect of the new sections is that a person must be registered (with the appropriate registration authority for the relevant racing code) before carrying on business as a bookmaker on a racecourse. Such a person must pay a registration tax (\$100) before carrying on business in that capacity. The tax is also payable each time a person commences to carry on business as a registered bookmaker after ceasing to be a registered bookmaker.

Provision is also made for payment of the tax by registered bookmakers who hold current bookmakers tax receipts as follows:

- (a) a holder of a current bookmakers tax receipt for galloping and harness racing is required to pay the tax by 31 January 1992 (1 month after the date this category of bookmakers tax receipt expires);
- (b) a holder of a current bookmakers tax receipt for greyhound racing is required to pay the tax by 30 September 1992 (the date this category of bookmakers tax receipt expires).

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**Power of Bookmakers Revision Committee to direct cancellation or suspension of bookmaker's registration**

Schedule 1 (19) (e) amends section 36A for the purpose referred to above in relation to the powers of the Committee.

**Amendments relating to collection of tax imposed by the Racing Taxation (Betting Tax) Act 1952**

Schedule 1 (2), (3), (5)–(7) and (9) amend the Act by way of statute law revision. As a result of the amendments, Part 3 of the Act:

- (a) will no longer be expressed to apply to taxes under the Finance (Bookmakers' Taxation) Act 1932 (a repealed Act); and
- (b) will express instead the substance of Part 4B of the Act, which at present operates referentially.

**Consequential amendments**

The remaining items in Schedule 1 make minor consequential amendments.

**SCHEDULE 2—AMENDMENT OF RACING TAXATION (BETTING TAX)  
ACT 1952**

The amendments made by this Schedule are consequential on the amendment of Parts 3 and 4B of the Bookmakers (Taxation) Act 1917.

**SCHEDULE 3—REPEALS**

This Schedule lists Acts to be repealed as a result of the enactment of the proposed Act.

**SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS**

Clause 1 ensures that any liability incurred by a bookmaker under the Acts repealed by Schedule 3 prior to the commencement of the proposed Act continues after their repeal.

Clause 2 makes it clear that the amendment made by Schedule 1 (19) (e) applies to a decision of the Bookmakers Revision Committee made before as well as after the commencement of the proposed Act.

Clause 3 allows savings and transitional regulations to be made consequent on the enactment of the proposed Act.

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FIRST PRINT

**BOOKMAKERS (TAXATION) AMENDMENT BILL 1991**

NEW SOUTH WALES



**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Amendment of Bookmakers (Taxation) Act 1917 No. 15
4. Amendment of Racing Taxation (Betting Tax) Act 1952 No. 19
5. Repeals
6. Savings and transitional provisions

SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION) ACT 1917  
SCHEDULE 2—AMENDMENT OF RACING TAXATION (BETTING TAX)

ACT 1952

SCHEDULE 3—REPEALS

SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS

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**BOOKMAKERS (TAXATION) AMENDMENT BILL 1991**

NEW SOUTH WALES



No.       , 1991

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**A BILL FOR**

An Act to amend the Bookmakers (Taxation) Act 1917 to make further provision with respect to taxes imposed on bookmakers; to amend the Racing Taxation (Betting Tax) Act 1952 consequentially; and to repeal certain other Acts.

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*Bookmakers (Taxation) Amendment 1991*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Bookmakers (Taxation) Amendment Act 1991.

**Commencement**

2. This Act commences on 1 January 1992.

**Amendment of Bookmakers (Taxation) Act 1917 No. 15**

3. The Bookmakers (Taxation) Act 1917 is amended as set out in Schedule 1.

**Amendment of Racing Taxation (Betting Tax) Act 1952 No. 19**

4. The Racing Taxation (Betting Tax) Act 1952 is amended as set out in Schedule 2.

**Repeals**

5. Each Act specified in Schedule 3 is repealed.

**Savings and transitional provisions**

6. Schedule 4 has effect.

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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS  
(TAXATION) ACT 1917**

(Sec. 3)

(1) Section 2 (**Definitions**):

- (a) From the definition of "Bookmakers tax receipt", omit "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", insert instead "of tax as required by section 21".
- (b) Omit the definition of "Country racing association", insert instead:

**"Country racing association"** means any of the following:



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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

the Broken Hill and Far West Racing Registration Board  
the Central Districts Racing Association  
the Mid-North Coast Racing Association  
the Newcastle, Hunter and Central Coast Racing  
Association  
the Northern and North-Western District Racing  
Association  
the Northern Rivers Racing Association  
the South East Racing Association  
the Southern District Racing Association  
the Western Racing Association  
any other racing association declared to be a country  
racing association by order of the Minister published  
in the Gazette.

- (c) Omit the definition of "Licensing body".
- (d) Omit the definition of "Meeting for pony racing".
- (e) From the definition of "Race meeting", omit "or pony racing,".
- (f) From the definition of "Racing club", omit ", pony racing,".
- (g) Omit the definition of "Racing association".
- (h) Insert in alphabetical order:

**"Registered bookmaker"** means a person who holds a licence, certificate of registration or permit issued by a registration authority.

**"Registration authority"** means the Australian Jockey Club, the Greyhound Racing Control Board, the Harness Racing Authority of New South Wales or a country racing association.

- (2) Part III, heading:

Omit the heading, insert instead:

**PART 3—COLLECTION OF TAX IMPOSED BY  
THE RACING TAXATION (BETTING TAX)  
ACT 1952**

- (3) Section 10 (Commencement of Part 3):

Omit "Finance (Bookmakers' Taxation) Act, 1932", insert instead "Racing Taxation (Betting Tax) Act 1952".

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

- (4) Section 11 (**Definitions**):  
From the definition of “Horse race”, omit “pony race and”.
- (5) Section 12 (**Payment of tax**):  
From section 12 (1), omit “Finance (Bookmakers’ Taxation) Act, 1932,”, insert instead “Racing Taxation (Betting Tax) Act 1952”.
- (6) Section 13 (**Bookmakers to keep records**):
- (a) From section 13 (2), omit “Bookmakers (Taxation) Amendment Act, 1932”, insert instead “Racing Taxation (Betting Tax) Act 1952”.
  - (b) From section 13 (2) (a), omit “statutory”.
- (7) Section 15 (**Offences**):  
From section 15 (b), omit “statutory”.
- (8) Section 15A (**Return by racing club**):
- (a) From the definition of “race meeting”, omit “pony racing,”.
  - (b) From the definition of “racing club”, omit “pony racing,”.
- (9) Part IVB (ss. 19C, 19D):  
Omit the Part.
- (10) Part V, heading:  
Omit the heading, insert instead:

**PART 5—IMPOSITION AND COLLECTION OF  
BOOKMAKERS REGISTRATION TAX**

- (11) Sections 20–22:  
Omit the sections, insert instead:
- Registration as a bookmaker**
20. A person must not carry on business as a bookmaker on any racecourse unless the person is a registered bookmaker.
- Bookmakers registration tax**
21. (1) A registration tax of \$100 is levied for the use of the Crown and is to be paid by a person carrying on business as a registered bookmaker.

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

(2) The tax is payable, on or before 31 January 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the Racing Taxation Act 1937 (as in force on 31 December 1991).

(3) The tax is payable, on or before 30 September 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the Finance (Greyhound-racing) Taxation Act 1931 (as in force on 31 December 1991).

(4) The tax is payable, before the first occasion on which the person carries on business as a registered bookmaker after 31 December 1991, by any person who, on 31 December 1991, was not the holder of a bookmakers tax receipt.

(5) The tax is payable again before each occasion on which any person carries on business as a registered bookmaker after ceasing to be registered as a bookmaker.

(12) Section 23 (**Payment of tax**):

Omit section 23 (1), insert instead:

(1) A tax imposed by section 21 must be paid to the Minister.

(13) Section 24 (**Penalty for non-production of bookmakers tax receipt etc.**):

(a) Omit section 24 (1).

(b) From section 24 (2), omit "date of such commencement", insert instead "commencement of this Part".

(c) From section 24 (2), omit "the bookmakers tax receipt for the tax payable under Part III of the said Act", insert instead "every bookmakers tax receipt for tax paid as required by section 21".

(d) From section 24 (3), omit "the bookmakers tax receipt", insert instead "every bookmakers tax receipt".

(e) From section 24 (4), omit "the bookmakers tax receipt", insert instead "any bookmakers tax receipt".

(14) Section 25 (**Penalty—club allowing bookmaker to carry on business without having paid tax**):

(a) After "carry on", insert "or resume".

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

- (b) Omit “the tax imposed by Part III of the Racing Taxation Act, 1937,”, insert instead “tax as required by section 21”.
- (15) Section 26A (**Bookmaker’s clerk’s authority to carry on business**):  
Omit “licensing body” wherever occurring, insert instead “registration authority”.
- (16) Sections 28, 29:  
Omit the sections.
- (17) Section 30 (**Returns by racing clubs and associations**):  
Omit “Part III of the Racing Taxation Act, 1937”, insert instead “section 21”.
- (18) Section 36 (**Bookmakers tax receipts**):  
From section 36 (3), omit “Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937”, insert instead “section 21”.
- (19) Section 36A (**Power of Committee to direct cancellation or suspension of a bookmaker’s registration**):
- (a) Omit “licensing body” wherever occurring, insert instead “registration authority”.
  - (b) From section 36A (1) (a), omit “or the Finance (Greyhound-racing Taxation) Management Act, 1931”.
  - (c) From section 36A (1), omit “licensing bodies”, insert instead “registration authorities”.
  - (d) From section 36A (1) (f), omit “licensing body’s”, insert instead “registration authority’s”.
  - (e) After section 36A (1), insert:  
(1A) The Committee may give a direction under subsection (1) even though the amount due was subsequently paid.
- (20) Section 36B (**Power of Committee to direct cancellation or suspension of a bookmaker’s clerk’s registration**):
- (a) Omit “licensing body” wherever occurring, insert instead “registration authority”.
  - (b) From section 36B (1), omit “or the Finance (Greyhound-racing Taxation) Management Act, 1931”.

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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued***

- (c) From section 36B (1), omit “licensing bodies”, insert instead “registration authorities”.
- (d) From section 36B (1) (d), omit “licensing body’s”, insert instead “registration authority’s”.

**SCHEDULE 2—AMENDMENT OF RACING TAXATION  
(BETTING TAX) ACT 1952**

(Sec. 4)

- (1) Section 1 (**Short title, construction and commencement**):  
From section 1 (2), omit “Part IVB of the Bookmakers (Taxation) Act, 1917–1952”, insert instead “Part 3 of the Bookmakers (Taxation) Act 1917”.
- (2) Section 2 (**Imposition of tax**):  
From section 2 (1), omit “Part IVB”, insert instead “Part 3”.

**SCHEDULE 3—REPEALS**

(Sec. 5)

Finance (Greyhound-racing Taxation) Act 1931 No. 56  
Finance (Greyhound-racing Taxation) Management Act 1931 No. 57  
Racing Taxation Act 1937 No. 31

**SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS**

(Sec. 6)

**Existing liabilities**

1. Nothing in this Act affects any person’s liability to pay a tax payable under the Acts repealed by Schedule 3 in respect of any period occurring before the commencement of this Act.

**Directions of the Bookmakers Revision Committee**

2. Section 36A (1A) of the Bookmakers (Taxation) Act 1917 applies to a direction of the Bookmakers Revision Committee made before or after the commencement of this Act.

**Savings and transitional regulations**

3. (1) The regulations under the Bookmakers (Taxation) Act 1917 may contain provisions of a savings or transitional nature consequent on the enactment of this Act.

*Bookmakers (Taxation) Amendment 1991*

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SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS—*continued*

(2) A provision referred to in subclause (1) may, if the regulations so provide, take effect from the commencement of this Act or a later day.

(3) To the extent to which a provision referred to in subclause (1) takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as:

- (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication; or
  - (b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.
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**BOOKMAKERS (TAXATION) AMENDMENT BILL 1991**  
**SECOND READING SPEECH - LEGISLATIVE COUNCIL**

MR PRESIDENT,

THE MINISTER MOVED THAT THIS BILL BE NOW READ A SECOND TIME.

THE PROPOSAL BEFORE THE HOUSE STEMS FROM THIS GOVERNMENT'S LICENCE REDUCTION PROGRAMME; A PROGRAMME THAT WAS UNDERTAKEN IN ORDER THAT THE "RED TAPE" AFFECTING BUSINESS IN THIS STATE BE REDUCED TO A MINIMUM.

AS PART OF THE PROGRAMME BOOKMAKERS TAX RECEIPTS WERE IDENTIFIED AS A BUSINESS LICENCE AND A CRITICAL REVIEW OF THE NEED FOR THE LICENCE WAS CARRIED OUT.

FOR THE INFORMATION OF HONOURABLE MEMBERS, THE PRIMARY OBJECTIVE OF THE ISSUE OF BOOKMAKERS TAX RECEIPTS IS TO PROTECT GOVERNMENT REVENUE BY THE EXERCISE OF CONTROL OVER WHICH PERSONS ARE ALLOWED TO FIELD AS BOOKMAKERS AND TO PROVIDE FOR THE IMPLEMENTATION OF APPROPRIATE ACTION WHEN THOSE PERSONS FAIL TO MEET THEIR OBLIGATIONS.

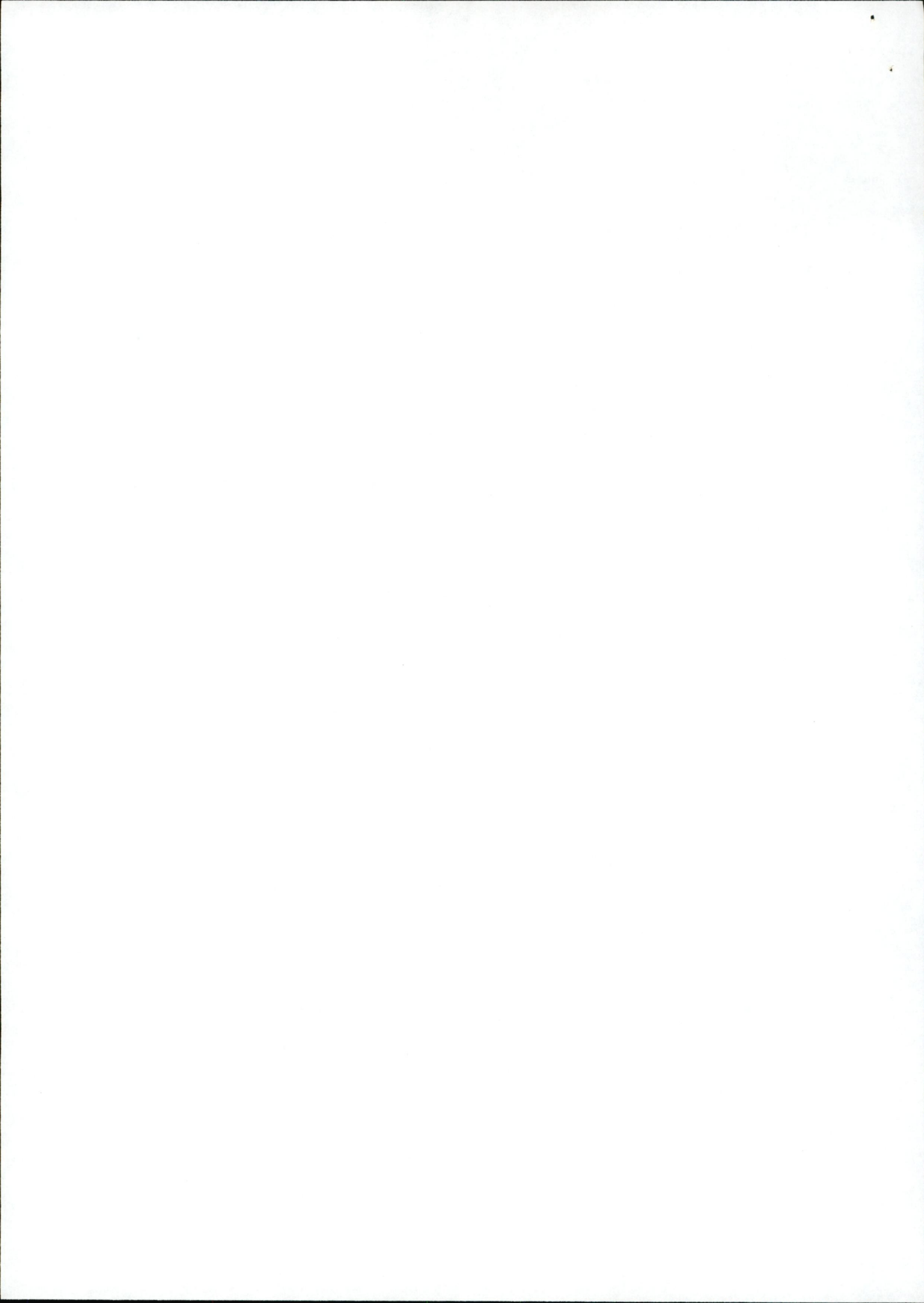




THE REVIEW, WHICH WAS UNDERTAKEN IN CONSULTATION WITH THE CONTROLLING BODIES FOR THE VARIOUS CODES OF RACING AND THE BOOKMAKERS CO-OPERATIVE SOCIETY, FOUND THAT THE EXISTING CONTROLS OVER PEOPLE WISHING TO ACT AS BOOKMAKERS ARE STILL CONSIDERED TO BE NECESSARY. THESE CONTROLS INCLUDE POWERS CONFERRED ON THE BOOKMAKERS REVISION COMMITTEE TO DIRECT LICENSING BODIES TO CANCEL OR SUSPEND A BOOKMAKER'S REGISTRATION.

HOWEVER THE REVIEW ALSO FOUND THAT THE LICENSING PROCEDURE CAN BE SIMPLIFIED CONSIDERABLY AND A RECOMMENDATION RESULTED THAT A SINGLE PERPETUAL LICENCE THAT WILL ALLOW BOOKMAKERS TO FIELD AT RACE MEETINGS CONDUCTED BY ANY OF THE THREE RACING CODES IN ALL AREAS OF THE STATE BE INTRODUCED.

AT PRESENT BOOKMAKERS WISHING TO OPERATE AT RACE MEETINGS IN NEW SOUTH WALES ARE FIRSTLY REQUIRED TO REGISTER WITH THE LICENSING BODY FOR THE TYPE OF RACE MEETINGS AT WHICH THEY PROPOSE TO OPERATE. THEY MUST THEN APPLY TO THE BOOKMAKERS REVISION COMMITTEE FOR AN ORDER ON THE DEPARTMENT OF SPORT RECREATION AND RACING FOR THE ISSUE OF AN APPROPRIATE BOOKMAKERS TAX RECEIPT.

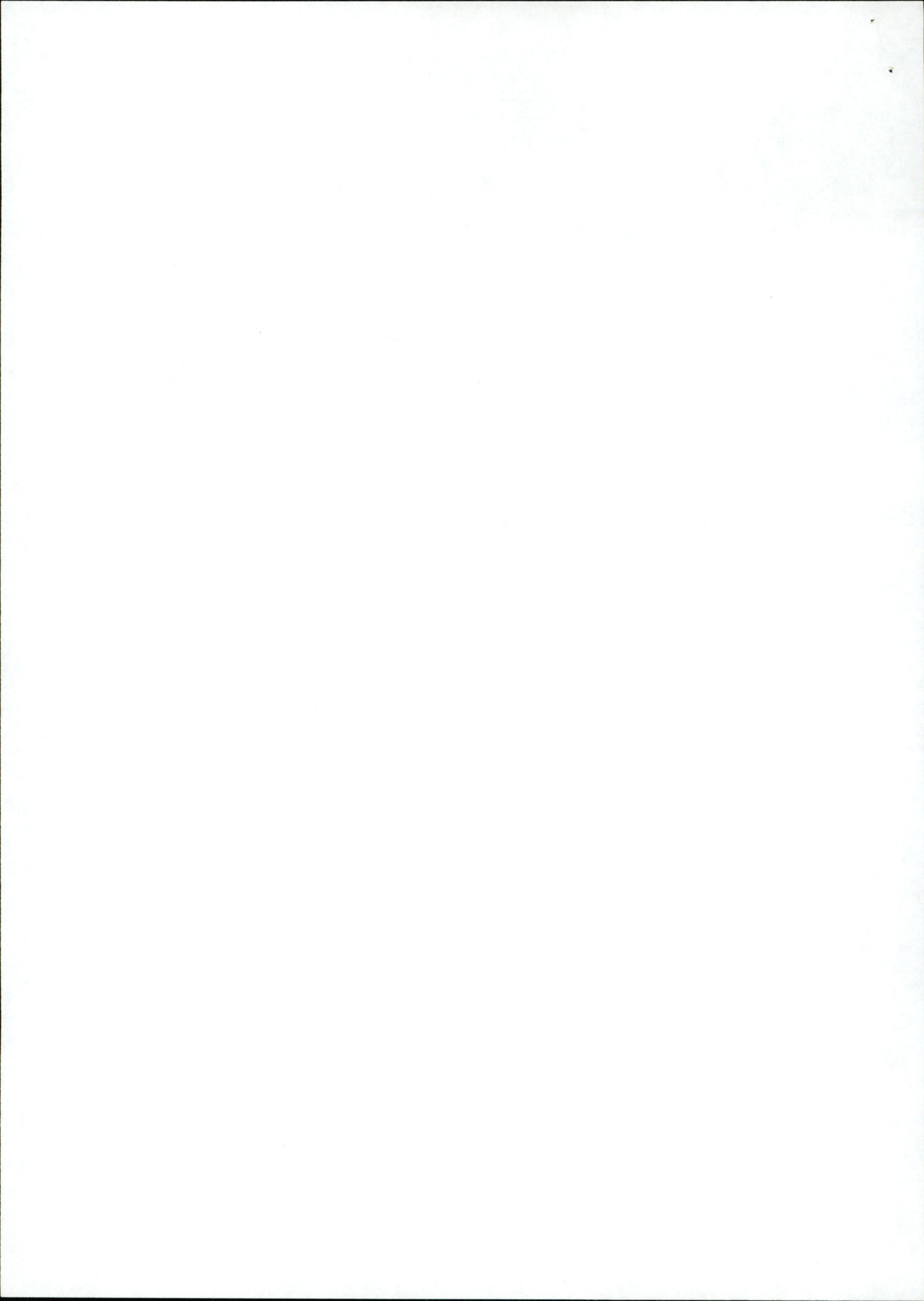


DEPENDING WHERE AND AT WHAT RACING CODES A BOOKMAKER FIELDS, HE COULD REQUIRE AS MANY AS FIVE DIFFERENT TYPES OF TAX RECEIPT. THE LEGISLATION ALSO REQUIRES BOOKMAKERS TO RENEW THESE TAX RECEIPTS ANNUALLY. THE COSTS OF TAX RECEIPTS RANGE FROM \$20 TO \$280.

THE BILL BEFORE THE HOUSE GIVES EFFECT TO THE RECOMMENDATION THAT A SINGLE PERPETUAL TAX RECEIPT BE INTRODUCED.

THE COST OF THE PROPOSED TAX RECEIPT WILL BE \$100. SO, IN ADDITION TO MAKING THE REGISTRATION PROCESS SIMPLER FOR ALL CONCERNED, THE NEW ARRANGEMENTS WILL PROVIDE COST SAVINGS TO THE BOOKMAKING INDUSTRY AND SHOULD ALLEVIATE SOME OF THE FINANCIAL BURDEN BOOKMAKERS ARE PRESENTLY ENDURING.

THE LEGISLATION PROVIDES FOR THE NEW PROVISIONS TO BECOME EFFECTIVE FROM 1ST JANUARY, 1992 WITH PROVISION BEING MADE FOR BOOKMAKERS WITH CURRENT GALLOPING AND HARNESS RACING TAX RECEIPTS TO HAVE UNTIL 31ST JANUARY, 1992 TO PAY FOR THE NEW PERPETUAL TAX RECEIPT.



EXISTING GREYHOUND-RACING TAX RECEIPTS WILL REMAIN CURRENT UNTIL 30TH SEPTEMBER, 1992; VIZ, THE EXPIRY DATE OF THOSE TAX RECEIPTS.

THE BILL ALSO RATIONALISES THE LEGISLATION RELATING TO THE LICENSING OF BOOKMAKERS BY INCORPORATING ALL THE PROVISIONS REGARDING THE REGISTRATION OF BOOKMAKERS IN THE ONE ACT.

AT PRESENT THE RACING TAXATION ACT, 1937 PROVIDES FOR THE PAYMENT OF A REGISTRATION TAX BY BOOKMAKERS OPERATING ON GALLOPING OR HARNESS RACING MEETINGS; THE BOOKMAKERS (TAXATION) ACT, 1917 PROVIDES FOR THE COLLECTION OF THOSE TAXES; THE FINANCE (GREYHOUND-RACING TAXATION) ACT, 1931 PROVIDES FOR THE PAYMENT OF A REGISTRATION TAX BY BOOKMAKERS OPERATING ON GREYHOUND-RACING MEETINGS AND THE FINANCE (GREYHOUND-RACING TAXATION) MANAGEMENT ACT, 1931 PROVIDES FOR THE COLLECTION OF THOSE TAXES.

THE PROPOSED LEGISLATION INCORPORATES THE RELEVANT PROVISIONS OF ALL THESE ACTS INTO THE BOOKMAKERS (TAXATION) ACT AND REPEALS THE OTHERS ACTS.



THE LEGISLATION ALSO MAKES IT CLEAR THAT THE BOOKMAKERS REVISION COMMITTEE HAS THE POWER TO DIRECT THE CANCELLATION OR SUSPENSION OF A BOOKMAKER'S REGISTRATION FOR FAILURE TO PAY CERTAIN TAXES BY THE DUE DATE EVEN THOUGH THE AMOUNT OWING WAS SUBSEQUENTLY PAID AND MAKES SEVERAL OTHER AMENDMENTS OF A MINOR OR CONSEQUENTIAL NATURE.

THE MINISTER COMMENDED THE BILL TO THE HOUSE.





# BOOKMAKERS (TAXATION) AMENDMENT ACT 1991 No. 67

NEW SOUTH WALES



## TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Bookmakers (Taxation) Act 1917 No. 15
4. Amendment of Racing Taxation (Betting Tax) Act 1952 No. 19
5. Repeals
6. Savings and transitional provisions

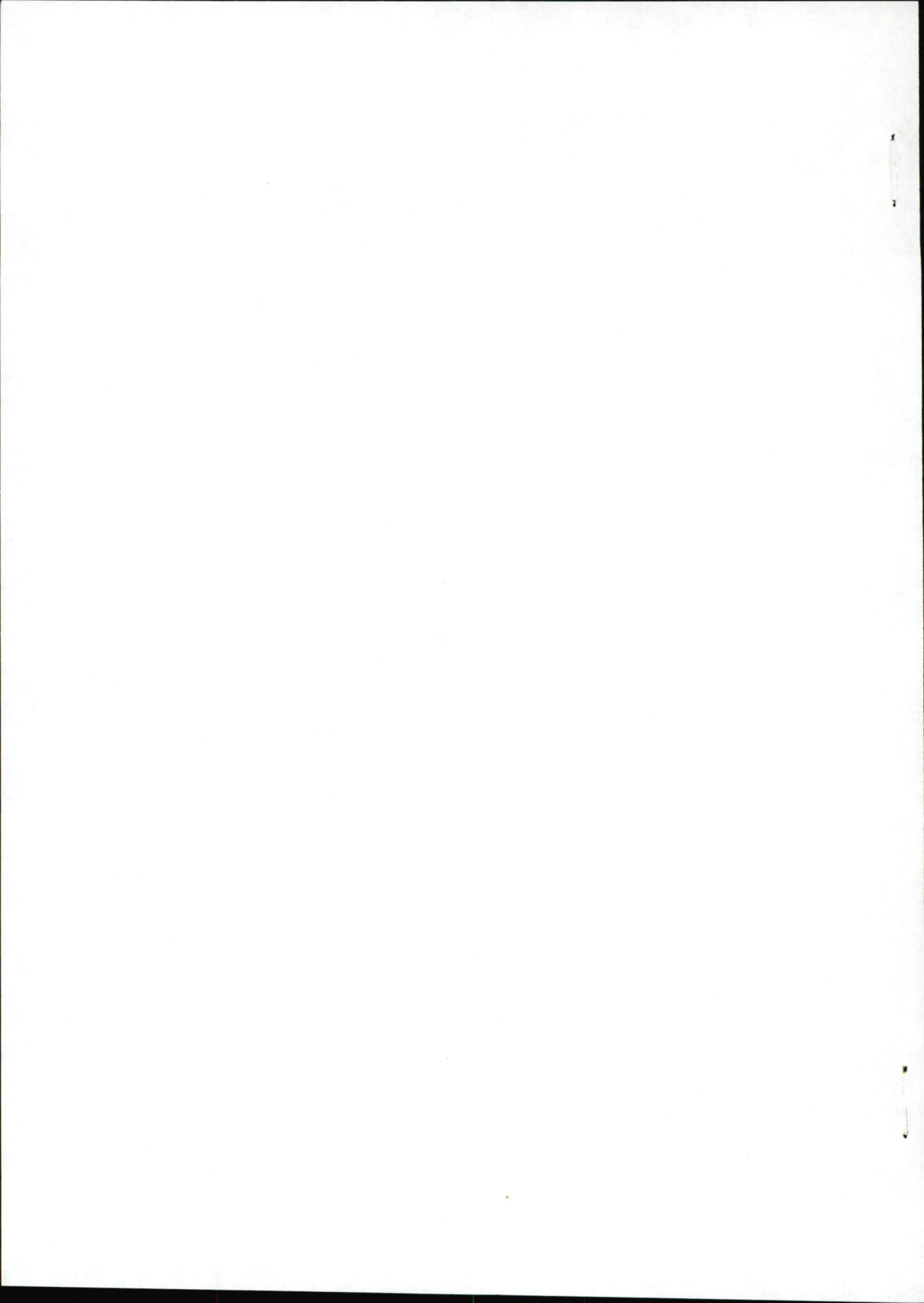
SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION) ACT 1917

SCHEDULE 2—AMENDMENT OF RACING TAXATION (BETTING TAX)  
ACT 1952

SCHEDULE 3—REPEALS

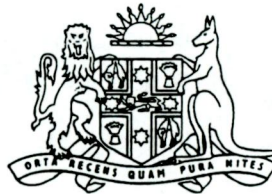
SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS

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**BOOKMAKERS (TAXATION) AMENDMENT ACT 1991 No. 67**

NEW SOUTH WALES



**Act No. 67, 1991**

An Act to amend the Bookmakers (Taxation) Act 1917 to make further provision with respect to taxes imposed on bookmakers; to amend the Racing Taxation (Betting Tax) Act 1952 consequentially; and to repeal certain other Acts. [Assented to 17 December 1991]

*Bookmakers (Taxation) Amendment 1991*

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The Legislature of New South Wales enacts:

**Short title**

1. This Act may be cited as the Bookmakers (Taxation) Amendment Act 1991.

**Commencement**

2. This Act commences on 1 January 1992.

**Amendment of Bookmakers (Taxation) Act 1917 No. 15**

3. The Bookmakers (Taxation) Act 1917 is amended as set out in Schedule 1.

**Amendment of Racing Taxation (Betting Tax) Act 1952 No. 19**

4. The Racing Taxation (Betting Tax) Act 1952 is amended as set out in Schedule 2.

**Repeals**

5. Each Act specified in Schedule 3 is repealed.

**Savings and transitional provisions**

6. Schedule 4 has effect.

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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS  
(TAXATION) ACT 1917**

(Sec. 3)

(1) Section 2 (**Definitions**):

(a) From the definition of "Bookmakers tax receipt", omit "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", insert instead "of tax as required by section 21".

(b) Omit the definition of "Country racing association", insert instead:

"Country racing association" means any of the following:

*Bookmakers (Taxation) Amendment 1991*SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

the Broken Hill and Far West Racing Registration Board  
 the Central Districts Racing Association  
 the Mid-North Coast Racing Association  
 the Newcastle, Hunter and Central Coast Racing  
 Association  
 the Northern and North-Western District Racing  
 Association  
 the Northern Rivers Racing Association  
 the South East Racing Association  
 the Southern District Racing Association  
 the Western Racing Association  
 any other racing association declared to be a country  
 racing association by order of the Minister published  
 in the Gazette.

- (c) Omit the definition of "Licensing body".
- (d) Omit the definition of "Meeting for pony racing".
- (e) From the definition of "Race meeting", omit "or pony racing,".
- (f) From the definition of "Racing club", omit ", pony racing,".
- (g) Omit the definition of "Racing association".
- (h) Insert in alphabetical order:

**"Registered bookmaker"** means a person who holds a licence, certificate of registration or permit issued by a registration authority.

**"Registration authority"** means the Australian Jockey Club, the Greyhound Racing Control Board, the Harness Racing Authority of New South Wales or a country racing association.

- (2) Part III, heading:  
Omit the heading, insert instead:

**PART 3—COLLECTION OF TAX IMPOSED BY  
 THE RACING TAXATION (BETTING TAX)  
 ACT 1952**

- (3) Section 10 (Commencement of Part 3):  
Omit "Finance (Bookmakers' Taxation) Act, 1932", insert instead "Racing Taxation (Betting Tax) Act 1952".

*Bookmakers (Taxation) Amendment 1991*

SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

- (4) Section 11 (**Definitions**):  
From the definition of "Horse race", omit "pony race and".
- (5) Section 12 (**Payment of tax**):  
From section 12 (1), omit "Finance (Bookmakers' Taxation) Act, 1932," insert instead "Racing Taxation (Betting Tax) Act 1952".
- (6) Section 13 (**Bookmakers to keep records**):  
(a) From section 13 (2), omit "Bookmakers (Taxation) Amendment Act, 1932", insert instead "Racing Taxation (Betting Tax) Act 1952".  
(b) From section 13 (2) (a), omit "statutory".
- (7) Section 15 (**Offences**):  
From section 15 (b), omit "statutory".
- (8) Section 15A (**Return by racing club**):  
(a) From the definition of "race meeting", omit "pony racing,".  
(b) From the definition of "racing club", omit "pony racing,".
- (9) Part IVB (ss. 19C, 19D):  
Omit the Part.
- (10) Part V, heading:  
Omit the heading, insert instead:

**PART 5—IMPOSITION AND COLLECTION OF  
BOOKMAKERS REGISTRATION TAX**

- (11) Sections 20–22:  
Omit the sections, insert instead:  
**Registration as a bookmaker**  
20. A person must not carry on business as a bookmaker on any racecourse unless the person is a registered bookmaker.  
**Bookmakers registration tax**  
21. (1) A registration tax of \$100 is levied for the use of the Crown and is to be paid by a person carrying on business as a registered bookmaker.

*Bookmakers (Taxation) Amendment 1991*

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

(2) The tax is payable, on or before 31 January 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the Racing Taxation Act 1937 (as in force on 31 December 1991).

(3) The tax is payable, on or before 30 September 1992, by any person who, on 31 December 1991, was the holder of a bookmakers tax receipt issued under Part 3 of the Finance (Greyhound-racing) Taxation Act 1931 (as in force on 31 December 1991).

(4) The tax is payable, before the first occasion on which the person carries on business as a registered bookmaker after 31 December 1991, by any person who, on 31 December 1991, was not the holder of a bookmakers tax receipt.

(5) The tax is payable again before each occasion on which any person carries on business as a registered bookmaker after ceasing to be registered as a bookmaker.

(12) Section 23 (**Payment of tax**):

Omit section 23 (1), insert instead:

(1) A tax imposed by section 21 must be paid to the Minister.

(13) Section 24 (**Penalty for non-production of bookmakers tax receipt etc.**):

(a) Omit section 24 (1).

(b) From section 24 (2), omit "date of such commencement", insert instead "commencement of this Part".

(c) From section 24 (2), omit "the bookmakers tax receipt for the tax payable under Part III of the said Act", insert instead "every bookmakers tax receipt for tax paid as required by section 21".

(d) From section 24 (3), omit "the bookmakers tax receipt", insert instead "every bookmakers tax receipt".

(e) From section 24 (4), omit "the bookmakers tax receipt", insert instead "any bookmakers tax receipt".

(14) Section 25 (**Penalty—club allowing bookmaker to carry on business without having paid tax**):

(a) After "carry on", insert "or resume".

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SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—*continued*

- (b) Omit “the tax imposed by Part III of the Racing Taxation Act, 1937,”, insert instead “tax as required by section 21”.
- (15) Section 26A (**Bookmaker’s clerk’s authority to carry on business**):  
Omit “licensing body” wherever occurring, insert instead “registration authority”.
- (16) Sections 28, 29:  
Omit the sections.
- (17) Section 30 (**Returns by racing clubs and associations**):  
Omit “Part III of the Racing Taxation Act, 1937”, insert instead “section 21”.
- (18) Section 36 (**Bookmakers tax receipts**):  
From section 36 (3), omit “Part III of the Finance (Greyhound-racing Taxation) Act, 1931, or Part III of the Racing Taxation Act, 1937”, insert instead “section 21”.
- (19) Section 36A (**Power of Committee to direct cancellation or suspension of a bookmaker’s registration**):
- (a) Omit “licensing body” wherever occurring, insert instead “registration authority”.
  - (b) From section 36A (1) (a), omit “or the Finance (Greyhound-racing Taxation) Management Act, 1931”.
  - (c) From section 36A (1), omit “licensing bodies”, insert instead “registration authorities”.
  - (d) From section 36A (1) (f), omit “licensing body’s”, insert instead “registration authority’s”.
  - (e) After section 36A (1), insert:
    - (1A) The Committee may give a direction under subsection (1) even though the amount due was subsequently paid.
- (20) Section 36B (**Power of Committee to direct cancellation or suspension of a bookmaker’s clerk’s registration**):
- (a) Omit “licensing body” wherever occurring, insert instead “registration authority”.
  - (b) From section 36B (1), omit “or the Finance (Greyhound-racing Taxation) Management Act, 1931”.



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**SCHEDULE 1—AMENDMENT OF BOOKMAKERS (TAXATION)  
ACT 1917—continued**

- (c) From section 36B (1), omit “licensing bodies”, insert instead “registration authorities”.
- (d) From section 36B (1) (d), omit “licensing body’s”, insert instead “registration authority’s”.

**SCHEDULE 2—AMENDMENT OF RACING TAXATION  
(BETTING TAX) ACT 1952**

(Sec. 4)

- (1) Section 1 (**Short title, construction and commencement**):  
From section 1 (2), omit “Part IVB of the Bookmakers (Taxation) Act, 1917–1952”, insert instead “Part 3 of the Bookmakers (Taxation) Act 1917”.
- (2) Section 2 (**Imposition of tax**):  
From section 2 (1), omit “Part IVB”, insert instead “Part 3”.

**SCHEDULE 3—REPEALS**

(Sec. 5)

Finance (Greyhound-racing Taxation) Act 1931 No. 56  
Finance (Greyhound-racing Taxation) Management Act 1931 No. 57  
Racing Taxation Act 1937 No. 31

**SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS**

(Sec. 6)

**Existing liabilities**

1. Nothing in this Act affects any person’s liability to pay a tax payable under the Acts repealed by Schedule 3 in respect of any period occurring before the commencement of this Act.

**Directions of the Bookmakers Revision Committee**

2. Section 36A (1A) of the Bookmakers (Taxation) Act 1917 applies to a direction of the Bookmakers Revision Committee made before or after the commencement of this Act.

**Savings and transitional regulations**

3. (1) The regulations under the Bookmakers (Taxation) Act 1917 may contain provisions of a savings or transitional nature consequent on the enactment of this Act.

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SCHEDULE 4—SAVINGS AND TRANSITIONAL PROVISIONS—*continued*

(2) A provision referred to in subclause (1) may, if the regulations so provide, take effect from the commencement of this Act or a later day.

(3) To the extent to which a provision referred to in subclause (1) takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as:

- (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication; or
- (b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.

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[*Minister's second reading speech made in—  
Legislative Assembly on 3 December 1991  
Legislative Council on 10 December 1991*]