

[CONFIDENTIAL.]

(Rough Draft for Consideration Only.)

No. , 1931.

A BILL

To amend in certain respects the Winning Bets Taxation (Management) Act, 1930; and for purposes connected therewith.

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:—

1. (1) This Act may be cited as the "Winning Bets Short title. Taxation (Management) Amendment Act, 1931."

(2) The Winning Bets Taxation Management Act, 1930, is in this Act referred to as the Principal Act.

(3) In the future operation of any Act or regulation in which reference is made to the Principal Act, such reference shall be construed as a reference to the Principal Act as amended by this Act.

2. The Principal Act is amended—

Amendment of
Act No. 47, 1980,
s. 2.
(Interpretation.)

- (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) 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 four the word "a" and by inserting in lieu thereof the words "in the prescribed manner the prescribed";
- (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)

(b) such other returns (if any) verified in like manner as are prescribed.

(c) by inserting at the end of section five the following new subsections :—

Sec. 5.
(Inspection of records.)

(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 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) 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.

(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";

Sec. 7.
(Regulations.)

(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)

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- (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) 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 exercising his calling 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."
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