

1991—No. 436

**BOOKMAKERS (TAXATION) ACT 1967—REGULATION**

(Bookmakers (Taxation) Regulation 1991)

NEW SOUTH WALES



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HIS Excellency the Governor, with the advice of the Executive Council, and in pursuance of the Bookmakers (Taxation) Act 1917, has been pleased to make the Regulation set forth hereunder.

GEORGE SOURIS  
Minister for Sport, Recreation and Racing.

**PART 1—PRELIMINARY**

**Citation**

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

**Commencement**

2. This Regulation commences on 1st September, 1991.

**Definitions**

3. (1) In this Regulation:

“**issued form**” means a form in a series of numerically ordered forms fastened together and issued by the Minister;

“**prescribed record**” means the prescribed written record referred to in section 13 (1) of the Act;

“**the Act**” means the Bookmakers (Taxation) Act 1917.

(2) In this Regulation, a reference to a form is a reference to a form set out in Schedule 1.

**PART 2—RECORDS AND RETURNS****Prescribed written records: sec. 13**

**4. (1)** For the purposes of section 13 (1) of the Act, the prescribed record is:

- (a) except as provided by paragraph (b)—a handwritten record made on an issued form in Form 1; or
- (b) if an approval granted to the bookmaker under subclause (2) is in force—a written record made on an issued form in Form 2,

consisting of an original sheet with 2 carbon copies.

**(2)** On application made in writing by a bookmaker, the Minister may grant the bookmaker approval in writing to use an electronic or mechanical device to record bets on the prescribed record required to be kept by the bookmaker.

**(3)** An approval:

- (a) may be given subject to such conditions as to the use of the device to which it relates, or as to time or circumstances, as the Minister specifies in the approval; and
- (b) may be withdrawn, and the conditions to which it is subject may be altered or varied, by the Minister at any time by notice in writing given to the bookmaker.

**Prescribed manner of keeping records: sec. 13**

**5.** For the purposes of section 13 (1) of the Act, the prescribed manner in which a bookmaker must keep a prescribed record is as follows:

- (a) the bookmaker must use issued forms in the numerical sequence in which they are issued;
- (b) in the case of a record kept by a bookmaker in Form 1—the amount of each bet must be recorded in Column 3 of the form and the number of the betting ticket issued to the backer, or the name of a credit bettor, must be recorded in Column 5 of the form;
- (c) the entries to be made in the record must be made immediately after the bet is made.

**Alteration or erasure of records**

**6. (1)** A bookmaker must not make, or allow to be made, any alteration, erasure or obliteration in respect of an entry of a bet on a prescribed record, except as provided by subclause (2).

Maximum penalty: \$200.

(2) If an error is made in the recording of a bet on a prescribed record kept:

- (a) in Form 1— the bookmaker must immediately rule through the erroneous entry and make the proper entry immediately under it; or
- (b) in Form 2—the bookmaker must immediately enter details of the erroneous bet in the prescribed record, print the word “CANCELLED” across the erroneous entry and make the proper entry immediately under it.

Maximum penalty: \$200.

#### **Distribution of records**

7. (1) A bookmaker must not remove, or allow to be removed, an issued form from the prescribed records kept by the bookmaker, except as otherwise provided by this clause.

Maximum penalty: \$200.

(2) A bookmaker must forward to the Minister the original sheet of any prescribed record kept by the bookmaker in respect of a bet within 7 days after the determination of the event or contingency on which the bet was made.

Maximum penalty: \$200.

(3) A bookmaker must hand the first carbon copy of any prescribed record to an official of a racing club or racing association on demand made by the official.

Maximum penalty: \$200.

(4) A bookmaker must retain the second carbon copy of any prescribed record for a period of not less than 6 months from the date of determination of the event or contingency in respect of which the bet was made, except as provided by subclause (5).

Maximum penalty: \$200.

(5) A bookmaker must forward the second carbon copy of any prescribed record to the Minister within 7 days after a request from the Director, Department of Sport, Recreation and Racing, is made for return of the copy.

Maximum penalty: \$200.

**Loss or destruction of records**

**8.** In the event of the loss or destruction of a prescribed record, the amount of any tax to be paid by the bookmaker (being tax of the kind referred to in section 12 of the Act) is to be determined by an officer appointed for the purpose by the Minister after inquiry on such information as is available to the officer.

**Loss of issued forms**

**9.** If a bookmaker loses an issued form, the bookmaker must report the loss to the Director, Department of Sport, Recreation and Racing, and, if the issued form is subsequently found, must immediately return it to the Minister.

Maximum penalty: \$200.

**Betting tickets**

**10. (1)** A bookmaker must, at the time of accepting a cash bet, issue the backer with a betting ticket that complies with subclause (2).

Maximum penalty: \$200.

**(2)** A betting ticket:

- (a) must be in a form approved by the Minister; and
- (b) must bear the name and address of the bookmaker; and
- (c) must be numbered consecutively and issued in consecutive order; and
- (d) must be printed by a person approved by the NSW Bookmakers' Co-operative Society Limited according to specifications determined by that Society, subject to any directions given by the Minister.

**Application for bookmakers tax receipt: sec. 36**

**11.** For the purposes of section 36 of the Act, the prescribed form is:

- (a) except as provided by paragraph (b)—Form 3; or
- (b) in relation to betting at greyhound race meetings—Form 4.

**Witness to bookmaker's signature**

**12.** A Clerk of a Local Court, a Justice of the Peace or a police officer is authorised to act as a witness to the signature of a bookmaker required to be affixed to a bookmakers tax receipt in accordance with section 24 (3) of the Act.

**Returns by bookmakers**

**13.** A bookmaker must forward to the Minister a return in Form 5 within 7 days after the determination of any event or contingency on which a bet was made with the bookmaker.

Maximum penalty: \$200.

**Returns by racing clubs: sec. 15A**

**14. (1)** For the purposes of section 15A (2) of the Act, Form 6 is the prescribed form of return to be forwarded to the Minister by a racing club within 7 days of a race meeting.

**(2)** The return must be signed by the Secretary of the racing club or by 2 members of the committee or executive body of the racing club.

**Penalty for evasion or falsification**

**15. (1)** A person must not evade or attempt to evade a provision of the Act or this Regulation.

Maximum penalty: \$200.

**(2)** A person must not make a false entry in a prescribed record in respect of a bet.

Maximum penalty: \$200.

**PART 3—ABSENCE OF BOOKMAKER****Prescribed circumstances: sec. 27**

**16. (1)** For the purposes of section 27 (1) of the Act, the circumstances in which a period of absence of a bookmaker may be declared to be an approved period, and an authority issued to a person nominated by the bookmaker to carry on the bookmaker's business, are as follows:

- (a) circumstances in which a medical certificate, indicating that the bookmaker is unable by reason of illness or injury to carry on the business of bookmaking, is presented with the application for the declaration;
- (b) circumstances (other than those referred to in paragraph (a)) in which the declaration of the period will not have the result that the total approved period or periods so declared (otherwise than in circumstances referred to in paragraph (a)) in respect of the bookmaker in any one calendar year will exceed the maximum period determined under subclauses (2) and (3) in respect of that year.

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(2) The maximum period referred to in subclause (1) (b), in relation to a calendar year, is a period of 4 weeks in that year plus a period equal to the sum of any periods in previous calendar years that could (otherwise than in the circumstances referred to in subclause (1) (a)) have been, but were not, declared to be approved periods in respect of the bookmaker.

(3) The maximum period calculated in accordance with subclause (2) in relation to a calendar year may not in any case exceed 12 weeks.

**PART 4—REPEAL**

**Repeal**

17. The Bookmakers (Taxation) Regulation is repealed.

**SCHEDULE 1—FORMS**

**Form 1**

(Cl. 4 (1) (a))

..... Club's Meeting Held at ..... Racecourse, on ..... 19.... Book No.      Sheet No.	(6)	To be filled in by Bookmaker Name ..... (Block Letters)			
(1)(2)(3)(4)(5)	(1)(2)(3)(4)(5)	(1)(2)(3)(4)(5)	(1)(2)(3)(4)(5)	(1)(2)(3)(4)(5)	(1)(2)(3)(4)(5)

This form to be forwarded to the Minister within 7 days of the date of determination of the event or contingency on which a bet was made. See Clause 7.

1. This column may be used to record the bookmaker's progressive liability in respect of the starter on which the bet is made.
2. This column may be used to record the amount payable by the bookmaker in respect of the bet.
3. This column must be used to record the amount of each bet.

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- 4. This column may be used to record the progressive total held by the bookmaker in respect of bets made by the backers.
- 5. This column must be used to record the number of the betting ticket issued to the backer, or the name of the credit bettor.
- 6. This space may be used to record the full serial number of the first betting ticket issued as required by the local Rules of Racing.

**Form 2**

(Cl. 4 (1) (b))

Book No. ....  
 Sheet No. ....

Bookmaker's Name: .....  
 (Block letters)

Name of Racecourse: ..... Date of Race Meeting: .....

Ticket No.	Contestant	Bet amount	Contestant liability	Amount held on each contestant
.....	.....	.....	.....	.....

**Form 3**

(Cl. 11 (a))

Application for Bookmakers Tax Receipt

I, .....  
 (Full name—block letters)

of .....  
 (State permanent postal address only)

having been registered as a bookmaker by the undermentioned body apply for an order on the Department of Sport, Recreation and Racing for a Bookmakers Tax Receipt in pursuance of section 36 of the Bookmakers (Taxation) Act 1917.

.....  
 Signature of Bookmaker

BOOKMAKERS REVISION COMMITTEE,  
DEPARTMENT OF SPORT, RECREATION AND RACING,  
NORTH SYDNEY.

Particulars of Tax Receipt Required	For Year .....	} Insert enclosure and amount of tax payable.
Randwick Racecourse .....	.....	
Suburban Horse Courses .....	.....	
Horse Courses beyond 64 kilometres of G.P.O., Sydney, and all Harness Racing Courses in New South Wales .....	.....	

I CERTIFY that the abovementioned bookmaker, Mr/Mrs/Miss ..... of the above address, is the holder of a certificate of registration issued by the undermentioned body for period ending ..... 19 .....

.....  
Secretary. Date ...../...../.....

Name of Club, Board or Association .....

**Form 4**

(Cl. 11 (b))

Application for Bookmakers Tax Receipt

.....  
(Full name—block letters)

of .....  
(State permanent postal address only)

having been registered as a bookmaker by the Greyhound Racing Control Board (Reg. No. ....) apply for an order on the Department of Sport, Recreation and Racing for a Bookmakers Tax Receipt in pursuance of section 36 of the Bookmakers (Taxation) Act 1917.

.....  
Signature of Bookmarker



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BOOKMAKERS REVISION COMMITTEE,  
DEPARTMENT OF SPORT, RECREATION AND RACING,  
NORTH SYDNEY

Particulars of Tax Receipt Required	For Year .....	Insert enclosure and amount of tax payable.
Greyhound Racecourses within 64 kilometres of G.P.O., Sydney .....	.....	
Greyhound Racecourses beyond 64 kilometres of G.P.O., Sydney .....	.....	

**Form 5**

(Cl. 13)

BETTING TAX

DECLARATION UNDER SECTION 13 OF THE BOOKMAKERS (TAXATION) ACT 1917

I, .....  
(Full name—block letters)

of .....  
(State permanent postal address only)

the Bookmaker making this return, declare that the particulars shown in the attached betting sheets are a true and correct statement of my betting transactions at the meeting specified on the sheets and summarised in the schedule below.

Dated this ..... day  
of ..... 19 ..

.....  
Signature of Bookmaker  
(To be signed by the Bookmaker personally)

Fielding at Race Meeting held at—	Date of Meeting	Nature of Meeting—Horses, Harness or Greyhound	Betting Sheets Used			Total Amount of Bets on Each Event	Total Amount of Bets for Each Meeting	Amount of Betting Tax for Each Meeting
			Race No.	Book No.	Sheet No.			
						\$ c	\$ c	\$ c
<b>TOTAL BETTING TAX DUE</b>								<b>\$</b>

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This declaration, together with supporting betting sheets, is required to be lodged with the Minister, and the tax is required to be paid, within 7 days of the date of the race meeting. If the tax is not so paid an additional payment of 10 per cent of the tax must be forwarded by way of penalty.

**Form 6**

(Cl. 14)

Return by Racing Club of Persons Carrying on Business as Bookmakers at a Race Meeting

(To be signed by the secretary of the racing club or 2 members of the committee or executive body of the racing club and forwarded to the Minister as required by section 15A of the Bookmakers (Taxation) Act 1917 within 7 days after a race meeting.)

Name and address: .....

.....

Type of Race Meeting: .....  
(Horse; Harness; Greyhound)

Date of Race Meeting: .....

Names of Bookmakers (Alphabetical)	Addresses of Bookmakers

.....

.....

(Signature/s and designation/s)

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**EXPLANATORY NOTE**

The object of this Regulation is to repeal and remake, without any major changes, the provisions of the Bookmakers (Taxation) Regulation. The provisions of the new Regulation deal with:

- (a) the prescription of the records, returns and forms (including betting sheets and betting tickets) to be kept or completed by bookmakers; and
- (b) returns to be made by racing clubs; and
- (c) the approving of the absences of bookmakers and the authorising of persons to carry on their businesses during absences.

This Regulation is made in connection with the staged repeal of subordinate legislation under Part 3 of the Subordinate Legislation Act 1989.

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