

BETTING CONTROL.

8° Elizabeth II., No. LXXVI.

No. 76 of 1959.

**AN ACT to amend the Betting Control
Act, 1954-1957.**

[Assented to 14th December, 1959.]

BE it enacted, by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title
and citation.

1. (1) This Act may be cited as the *Betting Control Act Amendment Act, 1959.*

Reprinted as
approved for
reprint
16/2/1959.

(2) In this Act the Betting Control Act, 1954-1957, is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Betting Control Act, 1954-1959.

2. This Act shall come into operation on a day to be fixed by proclamation. Commence-
ment.

3. Section fourteen of the principal Act is amended by— Section 14
amended.

(a) adding after the word, "thereafter" in line seven of paragraph (e) of subsection (2), the passage, "until the thirty-first day of July, one thousand nine hundred and fifty-nine, and for the period commencing on the first day of August, one thousand nine hundred and fifty-nine and ending on the day prior to the coming into operation of the Betting Control Act Amendment Act, 1959";

(b) adding after paragraph (e) of subsection (2) the following paragraph—

(f) pay tax on all of his off-course turnover for the period commencing on the day of the coming into operation of the Betting Control Act Amendment Act, 1959, and ending on the thirty-first day of July, one thousand nine hundred and sixty, and for each year commencing on the first day of August thereafter—

(i) on so much of that turnover as does not exceed twenty-five thousand pounds at the rate imposed by subparagraph (i) of paragraph (e) of section two of the taxing Act;

(ii) on so much of that turnover as exceeds twenty-five thousand pounds but does not exceed fifty thousand pounds at the rate imposed by subparagraph (ii) of paragraph (e) of section two of the taxing Act;

- (iii) on so much of that turnover as exceeds fifty thousand pounds but does not exceed seventy-five thousand pounds at the rate imposed by subparagraph (iii) of paragraph (e) of section two of the taxing Act;
- (iv) on so much of that turnover as exceeds seventy-five thousand pounds but does not exceed one hundred thousand pounds at the rate imposed by subparagraph (iv) of paragraph (e) of section two of the taxing Act;
- (v) on so much of that turnover as exceeds one hundred thousand pounds but does not exceed one hundred and twenty-five thousand pounds at the rate imposed by subparagraph (v) of paragraph (e) of section two of the taxing Act;
- (vi) on so much of that turnover as exceeds one hundred and twenty-five thousand pounds but does not exceed one hundred and fifty thousand pounds at the rate imposed by subparagraph (vi) of paragraph (e) of section two of the taxing Act;
- (vii) on so much of that turnover as exceeds one hundred and fifty thousand pounds at the rate imposed by subparagraph (vii) of paragraph (e) of section two of the taxing Act;

4. The principal Act is amended by adding after section sixteen the following sections—

Sections-
16A, 16B
and 16C
added.

16A. (1) In this section and in sections sixteen B and sixteen C of this Act—

Betting
investment
tax to be
paid on
off-course
turnover.

“investment tax” means the betting investment tax imposed by the Betting Investment Tax Act, 1959;

“off-course turnover” has the same meaning as that defined in section fourteen of this Act;

“racing year” means the period of twelve months from the first day of August in any year to the thirty-first day of July in the next succeeding year.

(2) A bookmaker shall in accordance with the provisions of this Act—

(a) make true and full returns of his off-course turnover;

(b) pay investment tax on the whole of that turnover at the rates specified by section three of the Betting Investment Tax Act, 1959.

(3) A bookmaker who at or in registered premises makes a bet with a person, whether the amount of money as consideration for the bet is paid or promised to the bookmaker, shall collect from the person placing the bet the amount of investment tax payable in respect of that bet.

16B. The Commissioner shall as soon as possible after the end of each racing year ascertain the proportions of the total amount of off-course turnover for that racing year respectively applicable to—

Commis-
sioner to
determine
proportions
applicable
to races.

(a) races of ridden horses held in the State;

(b) races of driven horses held in the State;

- (c) races of ridden horses held elsewhere than in the State;
- (d) races of driven horses held elsewhere than in the State;

and for the purposes of distribution of the investment tax the respective proportions of the off-course turnover for each racing year shall be determined to be those proportions ascertained as in this section mentioned for the previous racing year.

Distribution
of betting
investment
tax.

16C. (1) Out of the moneys received by him for investment tax the Commissioner shall distribute among the racing clubs comprising—

- (a) the body known as The Western Australian Turf Club, and the racing clubs registered with that body; and
- (b) the body known as the Western Australian Trotting Association (Incorporated), and the racing clubs registered with that body,

such amount of that tax as is represented by the sum of the proportions determined pursuant to the provisions of section sixteen B of this Act as those applicable to races referred to in paragraphs (a) and (b) of that section.

Share of
investment
tax payable
to W.A. Turf
Club and
affiliated
clubs.

(2) The amount to be distributed among the racing clubs mentioned in paragraph (a) of subsection (1) of this section shall be the proportion determined pursuant to the provisions of section sixteen B of this Act as that applicable to races referred to in paragraph (a) of that section, and shall be distributed by the Commissioner—

- (i) as to eighty-five per centum of that sum, among the racing clubs comprising the body known as The Western Australian Turf Club and the racing clubs in the metropolitan area

registered with that body, in such manner that each of those clubs receives such part of that percentage as bears to the whole of that percentage the ratio which the amount of stakes paid by the club during the previous racing year bears to the total amount of stakes paid by all those clubs during that year; and

- (ii) as to the remaining fifteen per centum of that sum, among the racing clubs outside the metropolitan area registered with the body known as The Western Australian Turf Club, in such manner that each of those clubs receives such part of that percentage as bears to the whole of that percentage the ratio which the amount of stakes paid by the club during the previous racing year bears to the total amount of stakes paid by all those clubs during that year.

(3) The amount to be distributed among the racing clubs mentioned in paragraph (b) of subsection (1) of this section shall be the proportion determined pursuant to the provisions of section sixteen B of this Act as that applicable to races referred to in paragraph (b) of that section, and shall be distributed by the Commissioner—

Share of investment tax payable to W.A. Trotting Association and affiliated clubs.

- (i) as to eighty-five per centum of that sum, among the racing clubs comprising the body known as the Western Australian Trotting Association (Incorporated) and the racing clubs in the metropolitan area registered with that body, in such manner that each of those clubs receives such part of that percentage as bears to the whole of that percentage the ratio which the amount of stakes paid by the club during the previous racing year bears to the total amount of stakes paid by all those clubs during that year; and

- (ii) as to the remaining fifteen per centum of that sum, among the racing clubs outside the metropolitan area registered with the body known as the Western Australian Trotting Association (Incorporated), in such manner that each of those clubs receives such part of that percentage as bears to the whole of that percentage the ratio which the amount of stakes paid by the club during the previous racing year bears to the total amount of stakes paid by all those clubs during that year.
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