

WESTERN AUSTRALIA.



ANNO QUINTO

EDWARDI SEPTIMI REGIS,

XIX.

No. 19 of 1905.

AN ACT to impose Duties in respect of the takings of Totalisators.

[Assented to 23rd December, 1905.]

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 Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the *Totalisator Duty Act, 1905.* Short title.
2. In this Act— Interpretation.
 - “Totalisator” means and includes the instrument, machine, or contrivance commonly known as the “totalisator,” and any other instrument, machine, or contrivance of a like nature, or any scheme for enabling any number of persons to make bets with one another on the like principles.
 - “Racing Club” includes any club, company, committee, or association formed for the purpose of horse-racing, or for the management of horse-racing meetings.
 - “Prescribed” means prescribed by this Act or by regulations made hereunder.

Duty on takings of totalisators.

3. From and after the passing of this Act there shall be payable to the Colonial Treasurer, for the use of His Majesty—

- (a.) A duty upon the gross takings of every totalisator, calculated at the rate of two and a-half per centum upon such gross takings; and
- (b.) Two and a-half per centum of the net takings of every totalisator which remain undistributed after every dividend is declared, under the rules of any racing club whereby no fractional part of a shilling is paid by way of dividend. The term “net takings” means the gross takings less the totalisator commission, which shall not exceed ten per centum of the gross takings; and
- (c.) Two and a-half per centum of all dividends of every totalisator unpaid within three months after the declaration thereof.

Accounts to be forwarded to Colonial Treasurer.

4. (1.) For the purpose of ascertaining the amount of the duty payable under this Act, every racing club shall forward to the Colonial Treasurer, within twenty-one days after the holding of any race meeting at which any totalisator shall be used, a statement, in writing, showing—

- (a.) The gross amount of the takings of each totalisator used at such meeting, and the particulars of such amount;
- (b.) The portion of the net takings of every totalisator which remains undistributed after every dividend is declared, under the rules of the racing club whereby no fractional part of a shilling shall be paid by way of dividend; and
- (c.) All dividends unpaid within three months after the declaration thereof.

(2.) Every such statement shall be verified by a statutory declaration made by the secretary or a member of the committee or executive body of the racing club.

Penalty for omission to make true statement.

5. If default is made in forwarding to the Colonial Treasurer such statement and declaration within the prescribed time, or if a false declaration relating to any such moneys as aforesaid is made by the secretary or any member of the committee or executive body of a racing club, the secretary and all the members of such committee or executive body shall be jointly and severally liable to pay to His Majesty a sum equal to treble the amount of the duty and other moneys payable under this Act in respect of the matters of which such statement and declaration are required to be made.

Duties to be debts due to His Majesty.

6. All moneys payable by a racing club under this Act are hereby declared to be debts due to His Majesty jointly and severally by the secretary and the persons who are members of the committee

or executive body of the racing club, and shall be due and payable at the time when the prescribed statement and declaration ought to be made and forwarded to the Colonial Treasurer.

7. (1.) It shall be the duty of the secretary and the members of the committee or executive body of every racing club, and they are hereby required to enter or cause to be entered in a book or books to be kept for that purpose, full particulars of—

Entries to be made.

- (a.) the gross takings of every totalisator in respect of every race.
- (b.) the amount distributed as dividends in respect of every race;
- (c.) the portion of the net takings of every totalisator which remains undistributed after every dividend is declared, under the rules of the racing club whereby no fractional part of a shilling is paid by way of dividend;
- (d.) all dividends unpaid within three months after the declaration thereof; and
- (e.) of such other particulars as may be prescribed.

(2.) Any person offending against the provisions of this section or any of them shall be liable to a penalty not exceeding one hundred pounds.

8. Every person having the custody or control of any books, documents, or other records containing any entries relating to takings of any totalisator shall, when required in writing by the Colonial Treasurer, permit any person authorised in writing by the Colonial Treasurer to inspect and take copies of such books, documents, or records or any of them.

Inspection of books, etc.

9. No dividend shall be recoverable or paid except on presentation of the ticket for which the dividend is claimed, or after the expiration of three months from the date of the declaration of the dividend.

No dividend to be payable except on presentation of ticket within three months.

10. The Governor may make regulations for carrying this Act into effect.

Regulations.