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[1959.

STAMP ACT, 1921-1959.

Treasury Department,
Perth, 17th December, 1959.

HIS Excellency the Governor in Executive Council, acting pursuant to the provisions of the Stamp Act, 1921-1959, has been pleased to make the regulations set out in the Schedule hereunder.

(Sgd.) K. J. TOWNSING,
Commissioner of Stamps.

Schedule. Regulations.

Principal
regulations.

1. In these regulations the Stamp Regulations, 1922, published in the *Government Gazette* on the 13th April, 1922, and amended from time to time thereafter, are referred to as the principal regulations.

Reg. 19
amended.

2. Regulation 19 of the principal regulations is hereby amended by substituting for subregulation (2) the following subregulation:—

(2) The Commissioner shall supply the betting tickets, duly numbered and impressed or printed with stamp duty, to the bookmakers at the prices mentioned in this subregulation to be paid by the bookmaker to whom they are issued to the Commissioner, in addition to all moneys payable by the bookmaker for betting investment tax pursuant to the provisions of the Betting Control Act, 1954-1959, and the regulations made thereunder.

For tickets to be used on the racecourse—10s.

For confirmation tickets—£2

per thousand tickets, plus the amount of stamp duty thereon being at the rate of

1d. racecourse tickets—a total of £4 13s. 4d. per 1,000.

3d. racecourse tickets—a total of £13 per 1,000.

1d. confirmation tickets—a total of £6 3s. 4d. per 1,000.

3d. confirmation tickets—a total of £14 10s. per 1,000.

For tickets to be used in registered premises—per four hundred and eighty tickets—8s.

Plus the amount of stamp duty thereon, being at the rate of 1½d.—a total of £3 8s. per 480.

For composite betting tickets (per thousand)—5s.

Plus the amount of stamp duty thereon, being at the rate of 1½d.—a total of £6 10s. per 1,000.

Reg. 19A
added.

3. The principal regulations are amended by adding after regulation 19 the following regulation:—

19A. Notwithstanding the provisions of regulation 17 of these regulations, where any amendment to these regulations renders any betting ticket unnecessary or no longer permitted to be used, then, upon return to the Commissioner of any such betting ticket, he shall without making any charge therefore, refund to the bookmaker the amount of stamp duty previously paid on the ticket so returned.

Reg. 20
amended.

4. Regulation 20 of the principal regulations is amended by substituting for subregulation (1) the following subregulation:—

(1) The colour, size and form of betting tickets shall be—

- (a) in the case of a betting ticket to be used on a racecourse, a white card three and three-quarter inches long and two and one-quarter inches wide, more or less;
- (b) in the case of a betting ticket used elsewhere than on a racecourse, a white paper three and one-quarter inches long and two and seven-eighths inches wide, more or less;
- (c) in the case of a confirmation ticket, a white paper five inches long and three inches wide, more or less;
- (d) in the case of a composite betting ticket used to record a bet made by means of post, telegraph, telephone or by other indirect communication—
 - (i) a white paper thirteen inches long and eight inches wide, more or less, providing for the recording thereon of twenty bets as set out in Form T3 in the Schedule to these regulations; or
 - (ii) three sheets of paper, one blue, one pink and one white, each thirteen inches long and six and one-half inches wide, so that each blue and pink sheet is perforated to make four tickets providing for the recording thereon of twenty bets in all;

(e) the composite betting tickets referred to in subparagraph (i) of paragraph (d) of this subregulation shall be written out in duplicate by the bookmaker or his employee and the composite betting tickets referred to in subparagraph (ii) of that paragraph shall be written out in triplicate by the bookmaker or his employer.

Reg. 21
amended.

5. Regulation 21 of the principal regulations is amended—

(a) by substituting for the words, “if the amount wagered by the backer” in line two of subregulation (4) the words, “whether the amount wagered by the backer is or”; and

(b) by adding after subregulation (4) the following subregulations:—

(4A) (a) The Commissioner may supply to a bookmaker the betting tickets for use elsewhere than on a racecourse on payment by the bookmaker of stamp duty at the rate applicable to bets the consideration for which does not exceed one pound.

(b) Where a bookmaker has been supplied with betting tickets upon payment of stamp duty at the rate referred to in paragraph (a) of this subregulation, he shall in respect of bets made with him the consideration for which exceeds one pound—

(i) set forth in the Form T7 required under these regulations to be forwarded by him to the Commissioner, the number of those bets so made during the week specified in that form; and

(ii) pay to the Commissioner the additional amount of stamp duty payable in respect of those bets.

(4B) Where a bet as in subregulation (4) of this regulation mentioned is made by means of post, telegraph, telephone or by other indirect communication, the bookmaker shall write out immediately on the composite betting ticket being the Form T3 specified in the Schedule to these regulations, a record of each separate bet so made, and by Thursday of each week forward to the Commissioner, with Form T7 specified in the Schedule to these regulations, the amount of stamp duty payable in respect of all credit bets so made with the bookmaker during the week ended on the next preceding Saturday and entered on the composite betting ticket as aforesaid.

BETTING CONTROL ACT, 1954-1959.

Betting Control Board,
Perth, 17th December, 1959.

HIS Excellency the Governor in Executive Council, acting pursuant to the provisions of the Betting Control Act, 1954-1959, has been pleased to make the regulations set out in the Schedule hereunder.

H. H. STYANTS,
Chairman of the Betting Control Board
of Western Australia.

Schedule.

Regulations.

- Principal regulations. 1. In these regulations the Betting Control Regulations, 1955, published in the *Government Gazette* on the 6th May, 1955, and amended from time to time thereafter, are referred to as the principal regulations.
- Reg. 124 amended. 2. Regulation 124 of the principal regulations is amended by inserting after the word "tax" in line three of subregulation (5) the words, "and betting investment tax."
- Reg. 128 amended. 3. Regulation 128 of the principal regulations is amended by adding after paragraph (b) the following paragraph—
- (c) truly and accurately complete Forms T1, T2 and T3, as may be used by him, by entering thereon full particulars and details of his betting transactions and the betting turnover resulting therefrom as pursuant to the Act and these regulations the Commissioner may require.
- Reg. 133A added. 4. The principal regulations are amended by adding after regulation 133 the following heading and regulation:—

Betting Investment Tax.

133A. (1) The betting tickets for use elsewhere than on a racecourse, duly numbered and impressed or printed with the rates of betting investment tax and with stamp duty, shall be supplied by the Commissioner to the bookmaker at the prices specified in this subregulation to be paid to the Commissioner by the bookmaker to whom they

are issued, in addition to all moneys payable in respect of betting tickets pursuant to the provisions of the Stamp Act, 1921-1959, and the regulations made thereunder—

For tickets to be used in registered premises—

Per four hundred and eighty tickets, at the rate of 3d. betting investment tax—£6 per 480.

Per one thousand tickets at the rate of 3d. betting investment tax—£12 10s. per 1,000.

(2) When a bet is made with a bookmaker elsewhere than on a racecourse, whether the amount wagered by the backer is or is not paid to the bookmaker at the time the bet is made, the bookmaker shall collect from the backer the amount of betting investment tax payable in respect of each separate bet so made, and shall, if the backer is present, forthwith deliver to him for each separate bet made a betting ticket as in this regulation mentioned.

(3) Where a bet as in subregulation (2) of this regulation mentioned is made by means of post, telegraph, telephone or by other indirect communication, the bookmaker shall write out immediately on the composite betting ticket, being the Form T3 specified in the Second Appendix to these regulations, a record of each separate bet so made, and by Thursday of each week forward to the Commissioner, with Form T7 specified in the Second Appendix to these regulations, the amount of betting investment tax payable in respect of all credit bets so made with the bookmaker during the week ended on the next preceding Saturday and entered on the composite betting ticket as aforesaid.

(4) (a) The Commissioner may supply the betting tickets referred to in subregulation (1) of this regulation to the bookmaker on payment by the bookmaker of betting investment tax at the rate applicable to bets the consideration for which does not exceed one pound.

(b) Where a bookmaker has been supplied with betting tickets upon payment of betting investment tax at the rate referred to in paragraph (a) of this subregulation, he shall in respect of bets made with him the consideration for which exceeds one pound—

- (i) set forth in the Form T7 required under these regulations to be forwarded by him to the Commissioner, the number of those bets so made during the week specified in that Form; and
- (ii) pay to the Commissioner the additional amount of betting investment tax payable in respect of those bets.

