Stamp (No. 2). [No. 48.

## STAMP (No. 2).

1° Elizabeth II., No. XLVIII.

No. 48 of 1952.

## AN ACT to amend the Stamp Act, 1921-1950.

[Assented to 23rd December, 1952.]

 $\mathbf{B}^{\mathbf{E}}$  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:----

(1) This Act may be cited as the Stamp Act  $\frac{1}{1}$  Short title, citation and 1. Amendment Act (No. 2), 1952.

Act No. 10 of 1922 as reprinted pursuant to the reprint 3rd Apr. 1950. Act No. 10 of the Amendments Incorporation (2) In this Act the Stamp Act, 1921-1950, Act, 1938 with amendments to and including Act No. 11 of 1950 incorporated.

commencement.

is referred to as the principal Act.

(3) The principal Act as amended by this Act may be cited as the Stamp Act, 1921-1952.

(4) This Act shall come into operation on a day to be fixed by proclamation.

2. The long title to the principal Act is amended Long title amended. by adding after the words, "Stamp Duties" in line three the words, "and payments".

S.4 amended. 3. Section four of the principal Act is amended by—

(a) adding before the definition, "Stamp" the following—

"racecourse" includes trotting course; "racing club" includes trotting club;

(b) adding after the definition, "Stock" the following—

"winning bet" means

the amount,

payable by a bookmaker to a backer in respect of a bet, whether a single bet or one of a series of betting transactions between the bookmaker and the backer,

less the amount

wagered whether on credit or otherwise by the backer in respect of the bet.

Heading to ss. 104-108 amended. 4. The heading, "Betting Tickets" preceding section one hundred and four is amended by adding the words, "and Deductions from Winning Bets".

S. 106 amended. 5. Section one hundred and six of the principal Act is amended by—

- (a) adding after the word, "therefrom" being the last word in subsection (1) the words, "and may on showing that authority require a member or executive officer of the committee or other managing body of a racing club conducting meetings on a racecourse or a person who has the management or control of a racecourse to produce for inspection documents and things in his possession or control which relate to deductions and payments mentioned in section one hundred and eight A of this Act";
- (b) adding after the word, "document" in line three of subsection (2) the words, "and a member or executive officer of the committee or other managing body of a racing club conducting meetings on a racecourse or a person who has the management or control

of a racecourse who fails, neglects, or refuses to produce for inspection documents and things in his possession or control which relate to deductions and payments mentioned in section one hundred and eight A of this Act":

(c) adding after the word, "him" being the last word in subsection (3) the words, "and may require a member or executive officer of the committee or other managing body of a racing club conducting meetings on a racecourse or a person who has the management or control of a racecourse to answer questions relating to bets and to deductions and payments mentioned in section one hundred and eight A of this Act".

6. The principal Act is amended by adding s. 108A added. after section one hundred and eight the following section-

108A. (1) A person permitted by a racing from winning club or person conducting a race meeting to bet bets. as a bookmaker at the meeting—

- (a) shall make a deduction at a rate enacted by Parliament from each winning bet payable by him to a backer in respect of a bet made at the meeting. unless the whole of the winning bet so payable is less than five shillings, in which case a deduction under this section is not required to be made.
- (b) shall at or within the time appointed by the regulations pay an amount equal to the total of deductions so made to the club or person conducting the meeting:
- (c) shall furnish such particulars relating to winning bets and deductions to such persons as the regulations prescribe;
- (d) shall record his betting transactions in respect of each race in duplicate and so that the original and duplicate are clearly legible and the duplicate is an exact copy of the original;

(e) shall immediately at the conclusion of each race, deliver that duplicate to a person, who shall be appointed by the racing club or person conducting the meeting for the purpose of receiving it

(2) The racing club or person conducting the meeting shall retain possession of the duplicate record until the Commissioner consents to its destruction.

on behalf of that club or person.

(3) Where the bookmaker, instead of paying a winning bet sets off the whole or part of the winning bet against any other amount owed to him, or credits the whole or part of that sum to a person, the bookmaker shall make a deduction under this section on the whole or part so set off or credited at the time of the setting off or crediting.

(4) The racing club or person receiving an amount under paragraph (b) of subsection (1) of this section—

- (a) may subject to the provisions of subsection (5) of this section retain twenty per centum of the amount;
- (b) shall at or within the time appointed by the regulations remit to the Commissioner the balance of the amount;
- (c) shall furnish such particulars to the Commissioner as the regulations prescribe.

(5) One half of amounts retained by a club or person under subsection (4) of this section shall be used for increasing stakes paid by the club or person and the remaining half shall be applied to such purposes as the club or person thinks fit.

(6) Where the balance mentioned in paragraph (b) of subsection (4) of this section is not remitted at or within the time appointed, it may be recovered in a court of competent jurisdiction at the suit of the Commissioner as money had and received on his behalf.

Penalty for a breach of this section: One hundred pounds.