

WESTERN AUSTRALIA.



ANNO OCTAVO

GEORGII QUINTI REGIS,

XXII.

No. 8 of 1918.

AN ACT to amend the Totalisator Duty Act,
1905.

[Assented to 29th March, 1918.]

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 Amendment Act, 1918*, and shall be read as one with the Totalisator Duty Act, 1905, hereinafter referred to as the principal Act. Short title.

2. Section two of the principal Act is amended by adding to the interpretation of "Racing Club" the words, "Horse-racing includes trotting racing." Amendment of Section 2.

3. Section three of the principal Act is repealed, and a section is inserted, and shall have effect in its place, as follows:— Amendment of Section 3.

3. (1.) From and after the passing of this Act there shall be payable to the Commissioner of Taxation appointed under the Land and Income Tax Assessment Act, 1907, for the use of His Majesty.— Duty on takings of totalisators.

(a) A duty upon the gross takings of every totalisator calculated at the rate of six per centum upon such gross takings; and

(b) Six per centum of the net takings of every totalisator which, after every dividend is declared, remain undistributed under the provisions of subsection two of this section; and

(c) Six per centum of all dividends of every totalisator unpaid within three months after the declaration thereof.

(2.) No fractional part of a shilling shall be paid by any racing club by way of a dividend of a totalisator.

(3.) The term “net takings” means the gross takings of a totalisator less the totalisator commission, which shall not exceed twelve and a-half per centum of the gross takings.

Amendment of
Section 4.

4. (1.) Paragraph (b) of subsection one of section four of the principal Act is amended by omitting the words “the rules of the racing club,” and inserting in their place the words “the provision of subsection two of section three.”

(2.) Subsection two of section four of the principal Act is amended by omitting the words “statutory declaration,” and inserting the words “declaration in writing” in place thereof.

Amendment of
Section 5.

5. Section five of the principal Act is amended by omitting all the words contained in the last three lines, and inserting in their place the words “a penalty not exceeding one hundred pounds.”

Amendment of
Section 7.

6. Paragraph (c) of subsection one of section seven of the principal Act is amended by omitting the words “the rules of the racing club,” and inserting in their place the words “the provision of subsection two of section three.”

Substitution of
Commissioner of
Taxation for
Colonial Treasurer.

7. The principal Act is further amended by substituting for the words “Colonial Treasurer” the words “Commissioner of Taxation” throughout the said Act.

Reprinting Act
and showing
amendments.

8. All copies of the principal Act hereafter printed by the Government Printer shall be printed as amended by this Act, under the supervision of the Clerk of Parliaments, and all necessary references to this Act shall be made in the margin.