

TOTALISATOR DUTY.

No. 19 of 1905.

(Affected by Act No. 36 of 1920.)

[As amended by Acts:

- No. 8 of 1918, assented to 29th March, 1918;
- No. 24 of 1930, assented to 19th December, 1930;
- No. 19 of 1946,¹ assented to 17th December, 1946;
- No. 22 of 1951,² assented to 27th November, 1951;
- No. 28 of 1958, assented to 19th November, 1958;
- No. 52 of 1960,³ assented to 28th November, 1960;

and reprinted pursuant to the Amendments Incorporation Act, 1938.]

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, 1905-1960.*

Short title.
Amended by
No. 52 of 1960,
s. 1.

2. In this Act—

“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.

Interpreta-
tion.
Amended by
No. 8 of 1918,
s. 2.

¹ Came into operation on 8th January, 1947. See *Gazette* 8/1/47, p. 29.

² Came into operation on 1st February, 1952. See *Gazette* 1/2/52, p. 207.

³ Came into operation on 31st December, 1960. See *Gazette* 23/12/60, p. 4073.

Totalisator Duty.

“Racing Club” includes any club, company, committee, or association formed for the purpose of horse-racing, or for the management of horse-racing meetings. Horse-racing includes trotting racing.

“Prescribed” means prescribed by this Act or by regulations made hereunder.

Duty on takings of totalisators. Substituted by No. 8 of 1918, s. 3.

Amended by No. 24 of 1930, s. 2;

No. 19 of 1946, s. 2;

No. 22 of 1951, s. 4;

No. 28 of 1958, s. 2;

No. 52 of 1960, s. 3.

3. (1) From and after the passing of this Act there shall be payable to the Commissioner of Stamps appointed under the Stamp Act, 1921-1944,¹ for the use of His Majesty—

- (a) a duty upon the gross takings of every totalisator calculated at the rate of seven and one-half per centum upon such gross takings; and
- (b) seven and one-half 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) seven and one-half per centum of all dividends of every totalisator unpaid within three months after the declaration thereof.

(1a) On and after the coming into operation of the Totalisator Duty Act Amendment Act, 1951, the payments mentioned in the last preceding subsection shall be calculated at the rate of three and one-half per centum instead of the rate of seven and one-half per centum mentioned in that subsection in respect of every totalisator situate more than twenty-five miles from the General Post Office at Perth.

(1b) On and after the first day of August, one thousand nine hundred and fifty-eight, the payments payable under subsection (1) of this section to the Commissioner of Stamps shall be calculated at the rate of three and one-half per centum instead

¹ Now Stamp Act, 1921-1962.

of the rate of seven and one-half per centum mentioned in that subsection, but in respect only of so much of the amount—

of the gross takings mentioned in paragraph (a) of that subsection;

of the net takings mentioned in paragraph (b) of that subsection; and

of the unpaid dividends mentioned in paragraph (c) of that subsection;

as the Commissioner of Stamps is satisfied was taken, or, as the case may be, is unpaid, by the totalisator on wagering transactions known as “jack pots” or as “quinellas” or as “doubles.”

(2) No fractional part of sixpence 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 fifteen per centum of the gross takings.

(4) (a) On and after the coming into operation of the Totalisator Agency Board Betting Act, 1960, there shall be payable to the Commissioner of Stamps, in addition to the duty previously referred to in this section, a duty upon the gross takings of every totalisator, calculated at the rate of one and one-half per centum upon such gross takings.

(b) The payment of the duty payable under this subsection is not subject to the provisions of subsection (1a) of this section.

4. (1) For the purpose of ascertaining the amount of the duty payable under this Act, every racing club shall forward to the Commissioner of

Accounts to
be forwarded
to Commis-
sioner of
Stamps.

Amended by
No. 8 of 1918,
ss. 4 and 7;
No. 19 of 1946,
s. 3;
No. 28 of 1958,
s. 3.

Stamps, 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 provision of subsection two of section three whereby no fractional part of sixpence shall be paid by way of dividend; and
- (c) all dividends unpaid within three months after the declaration thereof; and
- (d) how much, if any,
 - (i) of that gross amount was taken;
 - (ii) of that portion of the net takings was taken; and
 - (iii) of those dividends is unpaid;

by the totalisator on wagering transactions known as “jack pots” or as “quinellas” or as “doubles”.

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

Penalty for
omission to
make true
statement.
Amended by
No. 8 of 1918,
ss. 5 and 7;
No. 19 of 1946,
s. 4.

5. If default is made in forwarding to the Commissioner of Stamps 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 a penalty not exceeding one hundred pounds.

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 Commissioner of Stamps.

Duties to be
debts due to
His Majesty.
Amended by
No. 8 of 1918,
s. 7;
No. 19 of 1946,
s. 5.

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.
Amended by
No. 8 of 1918,
s. 6;
No. 19 of 1946,
s. 6;
No. 28 of 1958,
s. 4.

- (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 provision of subsection two of section three whereby no fractional part of sixpence is paid by way of dividend;
- (d) all dividends unpaid within three months after the declaration thereof;
- (da) how much, if any,
 - (i) of that gross amount was taken;
 - (ii) of that portion of the net takings was taken; and
 - (iii) of those dividends is unpaid;

by the totalisator on wagering transactions known as "jack pots" or as "quinellas" or as "doubles", and particulars of those transactions; and

(e) such other particulars as may be prescribed.

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

Inspection
of Books, etc.
Amended by
No. 8 of 1918,
s. 7;
No. 19 of 1946,
s. 7.

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 Commissioner of Stamps, permit any person authorised in writing by the Commissioner of Stamps to inspect and take copies of such books, documents, or records or any of them.

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

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.

Regulations.

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