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MONDAY, APRIL 13.

[1931

BETTING TAX REGULATIONS (STAMPS ACTS).

*At the Executive Council Chamber, Melbourne,
the tenth day of April, 1931.*

PRESENT:

His Excellency the Governor of Victoria:

Mr. Beckett

Mr. Pollard.

UNDER and by virtue of the powers and authorities conferred by the Stamps Acts and the *Acts Interpretation Act 1928*, His Excellency the Governor of the State of Victoria, by and with the advice of the Executive Council thereof, doth hereby order that the "Betting Tax Regulations 1930" made under the provisions of the Stamps Acts be forthwith rescinded, and in lieu thereof doth hereby make the following Regulations (that is to say):—

1. The aforesaid rescission of the "Betting Tax Regulations 1930" shall not affect any right, privilege, obligation, or liability acquired, accrued, or incurred under the said Regulations.

2. These Regulations may be cited as the "Betting Tax Regulations 1931."

LICENCES AND PERMITS.

3. (1) Duty stamps of the value required by the Stamps Acts for the time being in force shall be impressed at the Chief Office for Stamp Duties, Melbourne, upon licences and permits issued by racing clubs and sports promoters only in accordance with requisitions for that purpose made by persons requiring the same.

(2) All such requisitions shall be prepared in duplicate in the form of Form "A" in the schedule hereto, and shall be submitted to the Comptroller of Stamps, together with the forms of licences and permits requiring to be impressed with duty stamps as aforesaid.

(3) No such stamps shall be impressed upon any licence or permit unless the value thereof is paid in advance; cheques, other than bankers' cheques will not be accepted in payment of such value.

BETTING TICKETS.

4. (1) No betting tickets other than those which have been manufactured by the Government Printer shall be issued by the Comptroller of Stamps or used by bookmakers for the purpose of betting. All such betting tickets shall, before being so issued, be impressed with the amount of stamp duty payable in respect thereof, and shall have printed thereon a sequence number.

(2) All requisitions for the purchase of betting tickets so numbered and impressed shall be made in duplicate in the form of Form "B" in the schedule hereto, and shall show clearly the name of the bookmaker for whom the betting tickets are required. A sum of Four shillings and eightpence, or such other sum as may for the time being be fixed by the Government Printer as being necessary to cover the cost of manufacture thereof, shall, in addition to the value of the duty stamps impressed thereon, be paid in cash, bankers' cheque, money order, or postal notes for every thousand betting tickets purchased.

(3) Betting tickets shall be used by bookmakers in proper consecutive order, and shall have the bookmaker's name printed thereon in letterpress. The use of betting tickets for the purpose of advertising is forbidden. Any bookmaker who issues a betting ticket not duly impressed with the amount of stamp duty appropriate to the part of the racecourse or sports ground on which he intends to operate as required by the law for the time being in force or upon which his name has not been printed as aforesaid or which bears or has borne the name of another bookmaker shall be liable to a penalty of not more than Fifty pounds. For the purpose of these Regulations, a betting ticket impressed with a rubber stamp or marked with the bookmaker's name in manner otherwise than as aforesaid shall not be deemed to have been printed.

BETTING TICKETS SHALL NOT BE SOLD OR TRANSFERRED.

5. (1) Any bookmaker who has in his possession a betting ticket upon which the name of some other bookmaker is or has been printed, shall, unless such ticket is held by the bookmaker in respect of a bet made with such other bookmaker, be liable to a penalty of not more than Fifty pounds.

(2) Any bookmaker or any person on his behalf who sells or except for the purpose of collecting the amount of any winning wager represented thereby transfers a betting ticket to any other bookmaker, or to any person on behalf of such other bookmaker, shall be guilty of an offence against these Regulations, and be liable to a penalty of not more than Fifty pounds.

CANCELLATION OF BETTING TICKETS.

6. (1) In the case of a bet—

(a) in which cash is then paid, the bookmaker with whom the bet is made shall cancel a betting ticket by entering thereon particulars of the bet, and delivering it to the backer;

(b) in which cash is not then paid, the bookmaker making the bet shall cancel a betting ticket by destroying the same at the moment when the bet is made.

Any bookmaker who fails to comply with the provisions of this Regulation shall be liable to a penalty of not more than Fifty pounds:

(2) Any betting ticket presented to a bookmaker by a backer for the purpose of collecting any payment in respect thereof, shall, immediately after such payment is made, be destroyed by such bookmaker, or by some person authorized by him in that behalf.

Any bookmaker or person as aforesaid who fails to comply with the provisions of this Regulation shall be liable to a penalty of not more than Twenty pounds.

BETTING BOOKS.

7. (1) Particulars of every bet made by a bookmaker on a racecourse, or on any sports ground, shall be entered in his betting book, together with the number of the ticket issued in respect thereof. In the case of a bet in respect of which payment is not then made, such particulars shall be entered in the said betting book, together with the name of the backer.

(2) Before recording a bet on any page of his betting book, the bookmaker shall write or otherwise indicate on the top thereof the name and the date of the race meeting or sports at which he is carrying on his vocation, and, in the case of a race meeting, also the name of the part of the racecourse in which he operates.

RETURNS.

8. (1) The committee, or other managing body of any racing club conducting meetings on any racecourse, and any person who has the management or control of any racecourse, and the promotor of any sports shall (unless specially exempted by the Comptroller of Stamps) within seven days after a race or sports meeting has been held forward to the Comptroller of Stamps a statement setting forth:—

- (a) the name of every bookmaker who was licensed or permitted to carry on his vocation at such race meeting, or at such sports under the management or control of such committee, body, person, or promotor; and
- (b) the name of every bookmaker who has been licensed or permitted during any particular period to carry on his vocation on the racecourse or sports ground under the management or control of such committee, body, person or promotor.

(2) Any racing club or person who has the management or control of any racecourse, or the promotor of any sports, who fails to prepare and forward such statement within the prescribed time, shall be liable to a penalty not exceeding Five pounds.

RECORDS.

9. The Comptroller of Stamps shall keep a record of—

- (a) the numbers and particulars of all betting tickets sold to bookmakers;
- (b) the particulars of all betting books initialed by him, or on his written authority;
- (c) the particulars of every licence and permit on which stamp duty has been impressed.

10. The Comptroller of Stamps and any officer or officers of his staff, authorized by him in writing in that behalf, may at any time enter any part of any racecourse, or any sports ground, and shall be accorded every assistance he or they may require for the purpose of ascertaining whether the provisions of the Stamps Acts are being observed.

11. The notice of sports meetings required by section 6 of the *Stamps (Betting Tax) Act 1929*, to be given by promoters to the Comptroller of Stamps, shall be in the form of or to the effect of Form "C" in the schedule hereto.

GENERAL PENALTY.

12. Every person who does not do anything directed to be done or does anything forbidden to be done by or under these Regulations shall be guilty of an offence against these Regulations and shall, if no other penalty is expressly provided therefor, be liable to a penalty of not more than Fifty pounds.

Victoria Gazette

FORM "A."

Requisition No.
B.L.

Required by.....
of.....

Number of Impressions.	Name of Club by whom issued.	Value of Stamp.	Amount.		
			£	s.	d.
		TOTAL ..			

<p>Examined by—</p> <p>.....</p>	<p>Signature of Applicant—</p> <p>.....</p> <p>.....19</p>
<p>Stamps impressed—</p> <p>.....</p> <p><i>Officer in Charge of Stamping.</i></p> <p>Date.....19</p>	<p>Received the above Licence duly stamped</p> <p>(Sign.).....</p> <p>Date.....19</p>

Requisition No.
B.L.

Required by.....
of.....

Number of Impressions.	Name of Club by whom issued.	Value of Stamp.	Amount.		
			£	s.	d.
		TOTAL			

Signature of Applicant—
.....
Date.....19

SCHEDULE.

FORM "B."

Reqn. No. Amount Paid. Receipt No. Date
B.T.

Received the above amount.

Receiver.

VICTORIA.
Stamps Acta.

Requisition No.
B.T.

BETTING TICKETS.

To the Comptroller of Stamps.

Required by.....
of.....

BETTING TICKETS.		TOTAL VALUE.		
Number Required.	Value.	£	s.	d.
.....	1d.	.....	.....	.....
.....	1½d.	.....	.....	.....
.....	2d.	.....	.....	.....
.....	3d.	.....	.....	.....
.....	6d.	.....	.....	.....
Cost at 4s. 8d. per 1,000.		.....	.....	.....
.....	

Signature of Applicant.....

Date.....19

Received the above tickets duly stamped.

(Sign.).....

Date.....19

Do not Detach.

Duplicate.

VICTORIA.
Stamps Acta.

Requisition No.
B.T.

BETTING TICKETS.

To the Comptroller of Stamps.

Required by.....
of.....

BETTING TICKETS.		TOTAL VALUE.		
Number Required.	Value.	£	s.	d.
.....	1d.	.....	.....	.....
.....	1½d.	.....	.....	.....
.....	2d.	.....	.....	.....
.....	3d.	.....	.....	.....
.....	6d.	.....	.....	.....
Cost at 4s. 8d. per 1,000.		.....	.....	.....
.....	

Signature of Applicant.....

Date.....19

SCHEDULE

Form "C."

NOTICE OF SPORTS MEETING BY PROMOTER.

The Comptroller of Stamps.

I hereby give you notice that sports are to be held at.....on
the.....day of.....19.....

At such sports there will be.....events, the nature of such events
being—

- (1)
- (2)
- (3)

&c., &c., &c.

Signature of Promoter.

And the Honorable H. S. Bailey, for and on behalf of His Majesty's
Treasurer for the State of Victoria, shall give the necessary directions
herein accordingly.

C. W. KINSMAN,
Acting Clerk of the Executive Council.