VICTORIA

GOVERNMENT GAZETTE.

Published by Authority.

[*Registered at the General Post Office, Melbourne, for transmission by post as a newspaper.*]

No. 245] **WEDNESDAY, NOVEMBER 27.** **[1946**

BETTING TAX REGULATIONS 1946 (STAMPS ACTS).

No. 245.—11632/46.

BETTING TAX REGULATIONS 1946 (STAMPS ACTS).

At the Executive Council Chamber, Melbourne, the twenty-sixth day of November, 1946.

PRESENT:

His Excellency the Governor of Victoria.

Mr. Hayes | Mr. Fraser.

UNDER and by virtue of the powers and authorities conferred by the Stamps Acts as amended by the *Stamps (Betting Tax) Act* 1946 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doth hereby order that the "Betting Tax Regulations 1932" made under the provisions of the Stamps Acts be forthwith rescinded, and in lieu thereof doth hereby make the following Regulations (that is to say):—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 1932" 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 1946."

HALF-MONTHLY BETTING STATEMENTS AND 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 half-monthly betting statements furnished by bookmakers and 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" or Form "F" (as the case may be) in the Schedule hereto, and shall be submitted to the Comptroller of Stamps, together with the said statements, licences or permits requiring to be impressed with duty stamps as aforesaid.

(3) No such stamps shall be impressed upon any such statement, 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.

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. Where a bookmaker, however, in respect of bets made with him on a double or treble event desires to use tickets of a type different from that herein provided for, he may submit the same to the Comptroller of Stamps who, if he approves thereof, shall impress thereon the amount of stamp duty payable.

(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 Five shillings, 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 letter-press. 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 or any advertisement 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 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.

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 Fifty pounds.

HALF-MONTHLY STATEMENTS.

7. (1) The half-monthly statements required by the *Stamps (Betting Tax) Act* 1932 to be furnished by bookmakers shall be in the form contained in Form "D" in the Schedule hereto, and shall be verified by statutory declaration in the form of Form "E" in the said Schedule.

(2) Where the time prescribed by the said Act for the lodging of any such half-monthly betting statement expires on any day on which the Chief Office for Stamp Duties is closed, and by reason thereof cannot be done on that day, then so far as regards the time for lodging, such shall be held to be duly performed if done on the day on which the Office shall next be open for public business.

BETTING BOOKS.

8. (1) Particulars of every bet made by a bookmaker on a racecourse, or on any sports ground, shall be entered in his betting book either in pounds and multiples thereof (as the case may be) or alternatively in shillings throughout, 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.

(3) No alteration or erasure in respect of the entry in a betting book of any bet effected with a bookmaker shall be made, but where such alteration or erasure becomes necessary, the erroneous entry shall be ruled through and the correct entry made immediately thereunder.

RETURNS.

9. (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 promoter 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 promoter; 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 promoter;

(*c*) in the case of a race meeting the part of the racecourse wherein each such bookmaker was licensed or permitted to carry on his vocation.

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

10. Where any club or any other body, corporate or unincorporate, is liable to a penalty under the Stamps (Betting Tax) Acts or these Regulations, then (without prejudice to any other method of prosecution or of recovery of the penalty) proceedings for the offence may be taken and the penalty may be enforced against the Chairman, Secretary, or any member of the Committee or other managing body thereof.

RECORDS.

11. 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 half-monthly betting statement, licence, permit and authority on which stamp duty has been impressed and the amount of such stamp duty.

ADDRESSES OF BOOKMAKERS.

12. Every bookmaker carrying or intending to carry on his vocation in Victoria shall lodge with the Comptroller of Stamps particulars of his place of business (if any) and abode, and shall within three days after any change in the same notify such change to the said Comptroller.

13. 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.

14. 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 and Regulations thereunder are being observed.

GENERAL PENALTY.

15. 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.

And the Honorable John Cain, His Majesty's Treasurer for the State of Victoria, shall give the necessary directions herein accordingly.

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

SCHEDULE.

FORM "A."

Reqn. No. Amount Paid. Receipt No. Date

B.L.

Received the above amount.

Receiver.

VICTORIA.

Stamps Acts.

Requisition No.

B.L.

BETTING LICENCES.

To the Comptroller of Stamps.

Required by.....

of.....

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

Examined by—

.....

Stamps impressed—

.....

Officer in Charge of Stamping.

Date.....19

Signature of Applicant—

.....

.....19

Received the above Licence duly stamped.

(Sign.).....

Date.....19

Do not Detach.

Duplicate.

VICTORIA.

Stamps Acts.

Requisition No.

B.L.

BETTING LICENCES.

To the Comptroller of Stamps.

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. Date Receipt No. Amount Paid.

B.T.

Received the above amount.

Receiver.

VICTORIA.

Stamps Acts.

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 5s. per 1,000.				

Signature of Applicant.....

Date.....19

Received the above tickets duly stamped.

(Sign.).....

Date.....19

Do not Detach.

Reqn. No. Date. Receipt No. Amount Paid.

B.T.

Received the above amount. Receiver.

Duplicate.

VICTORIA.

Stamps Acts.

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 5s. 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.

Form D

Stamps (Betting Tax) Acts

HALF-MONTHLY BETTING STATEMENT

Particulars of all bets, in respect of which the full amount of Stamp Duty has not been paid, made by..

of..in his capacity of Bookmaker during the period from ....19...... to ....19........ both days inclusive.

Date of Meeting.	Place of Meeting.	Enclosure where Bets are made.	**COLUMN A.** **All Bets, whether Credit or Cash, in respect of which Stamp Duty is Payable in addition to that already paid on Betting Tickets Issued or Payable under Column B. hereof.**																					20/- for every **£100** or part thereof.			**COLUMN A.**			**COLUMN B.** **Credit Bets in respect of which Stamp Duty had not been paid by the issue of betting tickets.**				
			All Bets of **£5.**			All Bets exceeding **£5** and up to but not exceeding **£10.**			All Bets exceeding **£10** and up to but not exceeding **£15.**			All Bets exceeding **£15** and up to but not exceeding **£20.**			All Bets exceeding **£20** and up to but not exceeding **£25.**			All Bets exceeding **£25** and up to but not including **£50.**			All Bets of **£50** and up to but not including **£100.**			All Bets of **£100** and over.			Total Tax Payable for Meeting on bets of **£5** and over.			Total Number of Credit Bets made.	Rate of Stamp Duty Payable.	Amount of Duty Payable.		
			No.	Rate Payable.	Amount	No.	Rate Payable.	Amount.	No.	Rate Payable.	Amount.	No.	Rate Payable.	Amount.	No.	Rate Payable.	Amount.	No.	Rate Payable.	Amount.	No.	Rate Payable.	Amount.	No.	Rate Payable.	Amount.	£	s.	d.			£	s.	d.
				1/-	£ s.		2/-	£ s.		3/-	£ s.		4/-	£ s.		5/-	£ s.		6/-	£ s.		10/-	£ s		20/-	£ s.								
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				1/-			2/-			3/-			4/-			5/-			6/-			10/-			20/-									
				£			**£**			**£**			**£**			**£**			**£**			**£**			**£**		**£**				**£**			

FOR OFFICE USE ONLY

Plus super-tax being one third of total of Column A. (See Section 7 (i) of *Stamps (Betting Tax) Act* 1946) .. .. £ ....

Plus tax as per Column B. (Credit bets) .. £ ....

GRAND TOTAL TAX PAYABLE £ ....

Plus 10% penalty for late payment .. £ ....

GRAND TOTAL (including penalty) £ ....

Books Checked by—

....

/ / 19

Form E

Stamps (Betting Tax) Acts

STATUTORY DECLARATION

VERIFYING PARTICULARS ENDORSED HEREON

I, ...

of .....

in the State of ..... Bookmaker, do solemnly and sincerely declare that the Half-monthly Statement endorsed hereon covering the period from the ..... day of ..... 19..... to the ..... day of ..... 19..... inclusive accurately sets out the particulars required to be furnished by me under the provisions of the Stamps (Betting Tax) Acts during that period in my capacity as bookmaker whilst acting as such at the meetings therein referred to, and that such particulars were extracted from the betting books actually in use during the said meetings. And I make this solemn declaration conscientiously believing the same to be true, and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared before me, at .....
in the State aforesaid, this .....
day of ..... in
the year of Our Lord One thousand nine
hundred and forty ..... } .....

..... *a Justice of the Peace.*

for the ..... *Bailiwick in the State of Victoria.*

A Commissioner for taking Declarations and Affidavits under the Evidence Act 1928.

SCHEDULE.

FORM "F."

Reqn. No. Amount Paid Receipt No. Date.
B.S.
Received the above amount. Receiver.

Cashier.
Retain Original Copy.

VICTORIA.
Stamps Acts.

Requisition No.....
B.S.

BOOKMAKERS' HALF-MONTHLY BETTING STATEMENT.

To the Comptroller of Stamps.

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

—	Total Value. £	s.	d.	—
Stamp duty on credit bets (not paid by means of betting tickets)				As per half-monthly statement from
Stamp duty on bets of £5 and over				/ / 19 to
Plus super-tax, being one-third of amount paid on bets of £5 and over				/ / 19
TOTAL TAX PAYABLE ..				
10 % penalty for late payment..				
Additional on Requisition No.				
GRAND TOTAL ..				

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

Duplicate. Do not Detach.

VICTORIA.
Stamps Acts.

Requisition No.....
B.S.

BOOKMAKERS' HALF-MONTHLY BETTING STATEMENT.

To the Comptroller of Stamps.

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

—	Total Value. £	s.	d.	—
Stamp duty on credit bets (not paid by means of betting tickets)				As per half-monthly statement from
Stamp duty on bets of £5 and over				/ / 19 to
Plus super-tax, being one-third of amount paid on bets of £5 and over				/ / 19
TOTAL TAX PAYABLE ..				
10 % penalty for late payment..				
Additional on Requisition No.				
GRAND TOTAL ..				

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

By Authority: J. J. GOURLEY, Government Printer, Melbourne.