



ANNO DECIMO QUARTO

**GEORGI VI REGIS.**

A.D. 1950.

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**No. 36 of 1950.**

**An Act to amend the Lottery and Gaming Act,  
1936-1949.**

*[Assented to 30th November, 1950.]*

BE IT ENACTED by the Governor of the State of South Australia, with the advice and consent of the Parliament thereof, as follows :

- Short titles.**      **1.** (1) This Act may be cited as the " Lottery and Gaming Act Amendment Act (No. 1), 1950 ".  
(2) The Lottery and Gaming Act, 1936-1949, as amended by this Act, may be cited as the " Lottery and Gaming Act, 1936-1950 ".  
(3) The Lottery and Gaming Act, 1936-1949, is hereinafter called " the principal Act".
- Commence-  
ment.**            **2.** This Act shall come into operation on a day to be fixed by the Governor by proclamation.
- Incorporation.**    **3.** This Act is incorporated with the principal Act and that Act and this Act shall be read as one Act.
- Enactment of  
s. 35a of  
principal Act—**    **4.** The following section is enacted and inserted in the principal Act after section 35 :—
- Financial  
provision.**        **35a.** The money required by the board to defray the expenses incurred by it in the administration of this Act shall be paid :—  
(a) out of fees retained by the board pursuant to section 37a of this Act ;

- (b) to the extent to which those fees are insufficient, out of moneys voted by Parliament for the purpose.

5. Section 41 of the principal Act is repealed and the following section is enacted in lieu thereof :—

Repeal and re-enactment of s. 41 of principal Act—

Application of commission.

41. (1) The board shall—

- (a) keep full and true accounts of all money received by it as commission under section 40 ;
- (b) forthwith upon the receipt of any such money pay it to the Treasurer to be held by him on behalf of the board until it is applied in accordance with this Act.

(2) The board shall apply the commission as follows :—

- (a) The commission on all bets made on races held outside the State shall be paid to the Treasurer in aid of the general revenue of the State :
- (b) Out of the commission on bets made in registered premises on horse races held within the State the sum of five thousand pounds in each financial year shall be applied by the board, in such manner as it thinks fit, for the benefit of all or any of the country racing clubs : Provided that if the total commission on such bets made in any financial year is less than five thousand pounds the whole of that commission shall be so applied :
- (c) The balance of the commission on bets made in registered premises on horse races held within the State shall be paid to the Treasurer in aid of the general revenue of the State :
- (d) The commission on all bets made on race courses on horse races held within the State shall be divided among the racing clubs in proportion to the amounts of such bets made at race meetings held by each club :
- (e) The commission on all bets made on trotting grounds (not being bets on horse races held outside the State) shall be divided among the trotting clubs in proportion to the amounts of the bets made at trotting meetings held by each club :
- (f) The commission on all bets made on coursing events shall be divided among the coursing clubs

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in proportion to the amounts of the bets made on coursing events held by each club :

(g) All other commission shall be paid to the Treasurer in aid of the general revenue of the State.

(3) Payments under this section to the Treasurer and the racing clubs, trotting clubs and coursing clubs shall be made monthly.

Repeal of  
s. 44a of  
principal Act  
and enactment  
of other  
provisions—  
Tax upon  
winning bets.

**6.** Section 44a of the principal Act is repealed and the following sections are enacted in lieu thereof :—

44a. (1) Subject as hereinafter provided, there shall be charged upon every payment made to any person by a licensed bookmaker in respect of any bet made with him by that person on any race course or trotting ground or on any premises registered under this Part a tax at the rate fixed by subsection (2) of this section : Provided that no tax shall be paid on the amount of any money betted which is refunded in accordance with any rule of the board.

(2) The rate of tax shall be threepence for each ten shillings and threepence for each fractional part of ten shillings of the money chargeable with tax : Provided that where the payment in respect of a bet is less than five shillings, no tax shall be payable.

(3) Whether a bet is made upon credit or not, if any payment is made by a bookmaker in respect of that bet, the tax under this section shall be payable upon the amount of the winnings, plus the amount betted.

(4) If a bookmaker instead of making payment of any amount in respect of a bet sets off the whole or any part of that amount against any sum owing to the bookmaker, or credits the whole or any part of that amount to any person, the amount so set off or credited shall, for the purpose of determining the tax payable under this section, be deemed to be a payment made by the bookmaker at the time of the set off or credit.

(5) Every bookmaker shall deduct from every payment upon which tax is payable under this section the amount of the tax and shall not later than noon on Friday in every week pay to the board a sum equal to the amount of the deductions which during the previous week he was bound under this section to make.

(6) If any bookmaker—

- (a) fails to make any deduction as required by this section ; or
- (b) fails to make any payment to the board as required by this section,

he shall be guilty of an offence.

Penalty : For a first offence, one hundred pounds. For a subsequent offence, imprisonment for six months.

(7) The board shall keep full and true accounts of all money received by it pursuant to this section and shall pay all such money to the Treasurer to be held by him on behalf of the board until it is applied in accordance with this Act.

44b. (1) The board shall apply the tax received under section 44a in accordance with this section.

Application of  
winning bets  
tax.

(2) One-quarter of the tax received in respect of bets made at a meeting held by a racing club shall be paid to that club : Provided that where a racing club holds a meeting on a course owned by another club one-sixth of the tax on bets made at that meeting shall be paid to the club which held the meeting, and one-twelfth to the club owning the course.

(3) One-fifth of the tax received in respect of bets made at a meeting held by a trotting club shall be paid to that club.

(4) All tax received under section 44a and not payable to a racing club or trotting club pursuant to this section shall be paid to the Treasurer in aid of the general revenue of the State.

(5) Two-thirds of all amounts received by a metropolitan racing club under this section shall be used by that club for increasing stakes above the amount paid by the club on races held in the financial year ended on the thirtieth day of June, nineteen hundred and fifty : Provided that where a race meeting is held by a club at a course owned by another club the whole of the payments made to the club which held the meeting in respect of bets made at that meeting shall be used for increasing stakes as provided in this subsection.

(6) Five-sixths of the amount received by a trotting club in respect of bets made at a trotting meeting held within twenty miles of the General Post Office at Adelaide shall be used by that club for increasing stakes above the amount paid by the club on races held in the financial year

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ended on the thirtieth day of June, nineteen hundred and fifty.

(7) Every metropolitan racing club, and every trotting club which holds any trotting meeting within twenty miles of the General Post Office at Adelaide, shall—

(a) within two months after the enactment of this section furnish the board with particulars of the stakes paid by it during the period of twelve months ended on the thirtieth day of June, nineteen hundred and fifty ;

(b) within two months after the end of each half-year furnish the board with particulars of the stakes paid by it during that half-year.

(8) If the Treasurer is satisfied that a club has not increased stakes as required by this section or has failed to supply the board with information required under this section he may direct that any tax which would otherwise be payable to that club under this section shall not be paid.

(9) Payments under this section to the Treasurer and to the racing and trotting clubs shall be made monthly.

(10) In this section—

“ owner ” in relation to a course includes a club which is a lessee of the course and the word “ own ” includes to hold on lease :

“ half-year ” means period of six months ending on the thirtieth day of June or the thirty-first day of December in every year.

Repeal of  
s. 48c, of  
principal Act —  
investments.

7. Section 48c of the principal Act is repealed.

In the name and on behalf of His Majesty, I hereby assent to this Bill.

C. W. M. NORRIE, Governor.