



## ANALYSIS

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1984, No. 21

**An Act to make provision with respect to public finances and other matters**

[21 December 1984

BE IT ENACTED by the General Assembly of New Zealand in Parliament assembled, and by the authority of the same, as follows:

**1. Short Title and commencement**—(1) This Act may be cited as the Finance Act 1984.

(2) This Act shall come into force on the 28th day of December 1984.

**PART I**

SUBSTANTIVE PROVISIONS

*Gaming Duties*

**2. Sections to be read with Gaming Duties Act 1971**—This section and section 3 of this Act shall be read together with and deemed part of the Gaming Duties Act 1971 (in that section referred to as the principal Act).

**3. Totalisator duty**—(1) Section 4 (1) of the principal Act (as substituted by section 8 (1) of the Finance Act 1977) is hereby amended by repealing paragraphs (a) and (b), and substituting the following paragraphs:

“(a) In respect of every day of a race meeting conducted by a totalisator club,—

“(i) At the rate of 8.5 percent of that part of the gross investments on that day’s races that is attributable to bets made at the racecourse; and

“(ii) At the rate of 9 percent of the residue of those investments:

“(b) In respect of every day of a race meeting conducted by a restricted totalisator club, at the rate of 5 percent of the amount (if any) by which the gross investments on that day’s races exceeds \$300,000:”.

(2) Section 3 of the principal Act is hereby amended by omitting from the definition of the term “gross investments” (as substituted by section 3 (1) of the Gaming Duties Amendment Act 1976) the words “in respect of each race at every race meeting conducted by any racing club, means the total amount of betting”, and substituting the words “in relation to the races held on any day of a race meeting conducted by a racing club, means the total amount of betting in respect of any of those races (or any 2 or more of them)”.

### *Racing*

**4. Sections to be read with Racing Act 1971**—This section and sections 5 to 7 of this Act shall be read together with and deemed part of the Racing Act 1971 (in those sections referred to as the principal Act).

**5. Deductions by clubs from betting**—(1) Section 42 (1) of the principal Act (as substituted by section 12 (1) of the Racing Amendment Act 1980) is hereby amended by inserting, after the words “in respect of each race”, the words “or combination of races, as the case may be,”.

(2) The said section 42 (1) (as so substituted) is hereby amended by repealing paragraphs (b) and (c), and substituting the following paragraphs:

“(b) A levy, for the purposes of the Amenities Account,—

“(i) At the rate of 0.5 percent in respect of win betting and place betting; and

“(ii) At the rate of 1.5 percent in respect of double betting, forecast betting, quinella betting, treble betting, and any other form of betting authorised by the Minister under section 38 (1) (f) of this Act:

- “(c) A levy, for the purposes of the Stakes Subsidy Account,—
- “(i) At the rate of 0.5 percent of all win betting and place betting made at the racecourse; and
  - “(ii) At the rate of 0.75 percent of all win betting and place betting made off course; and
  - “(iii) At the rate of 1.5 percent in respect of double betting, forecast betting, quinella betting, treble betting, and any other form of betting authorised by the Minister under section 38 (1) (f) of this Act, made at the racecourse; and
  - “(iv) At the rate of 1.75 percent in respect of all double betting, forecast betting, quinella betting, treble betting, and any other form of betting authorised by the Minister under section 38 (1) (f) of this Act, made off course:”.

(3) Section 42 of the principal Act (as so substituted) is hereby amended by repealing subsection (2), and substituting the following subsections:

“(2) Every restricted totalisator club, from the total amount of betting registered on the totalisator in respect of all races held on each day of a race meeting, after first making any refunds under section 41 of this Act and any adjustments required to be made under section 60 (2) of this Act, shall deduct—

- “(a) Totalisator duty at such rate or rates on such part or parts of the said total amount of betting as may from time to time be prescribed by the Gaming Duties Act 1971:
- “(b) A levy, for the purposes of the Stakes Subsidy Account, at the rate of 2 percent of the amount of double betting, forecast betting, quinella betting, treble betting, and any other form of betting authorised by the Minister under section 38 (1) (f) of this Act:
- “(c) A levy, for the purposes of the On-course Development Account, at the rate of 0.5 percent of the said total amount of betting:
- “(d) Commission at the rate of 13 percent of the amount of win betting and place betting:
- “(e) Commission at the rate of 15.68 percent of the amount of double betting, forecast betting, quinella betting, treble betting, and any other form of betting authorised by the Minister under section 38 (1) (f) of this Act:

“(f) Additional commission at the rate of 5 percent of the said total amount of betting or the sum of \$15,000, whichever is the lesser amount.

“(2A) The pool or pools in respect of which the dividends payable in respect of any race or combination of races to which subsection (2) of this section applies are calculated shall be assessed as if that subsection applied to each race or combination of races, as the case may require.”

(4) Section 42 (3) of the principal Act (as so substituted) is hereby amended by omitting the words “paragraphs (a) to (f) of subsection (1) and paragraphs (a) to (d) of subsection (2)”, and substituting the words “subsection (1)”.

(5) The principal Act is hereby amended—

(a) By omitting from section 43 (3) (as substituted by section 13 (1) of the Racing Amendment Act 1980) the expression “(c) and (d)”, and substituting the expression “(d), (e), and (f)”:

(b) By omitting from section 57A (1) (as inserted by section 16 (1) of the Racing Amendment Act 1980) the words “subsection (2) (b)”, and substituting the words “subsection (2) (c)”.

**6. Payment to Stakes Subsidy Account**—Section 57 of the principal Act is hereby amended by repealing subsection (1), and substituting the following subsection:

“(1) Every totalisator club and restricted totalisator club shall pay the amount deducted under section 42 (1) (c) or section 42 (2) (b) of this Act to the Authority within 7 days after the conclusion of the race meeting in respect of which the deduction was made or within such longer period as the Authority may in any particular case allow.”

**7. Deductions by Board from betting**—(1) Section 97 (1) of the principal Act (as substituted by section 33 of the Racing Amendment Act 1980) is hereby amended by repealing paragraph (b), and substituting the following paragraph:

“(b) A levy, for the purposes of the Stakes Subsidy Account,—  
 “(i) At the rate of 0.75 percent in respect of all win betting and place betting; and  
 “(ii) At the rate of 1.75 percent in respect of double betting, forecast betting, quinella betting, treble betting, and any other form of betting authorised by the Minister under section 93 (1) (e) of this Act.”.

(2) Section 97 (1) (e) of the principal Act (as so substituted) is hereby amended by omitting the figures “10.93”, and substituting the figures “11.93”.

## PART II

### VALIDATIONS AND REPEALS

**8. Validating unlawful notices—**(1) Notwithstanding that subsection (3) of section 5 of the Heavy Engineering Research Levy Act 1978 requires notices fixing rates of research levy under subsection (1) of that section to be published in the *Gazette* at least 28 days before they come into force, the notice under the said subsection (1) published in the *Gazette* on the 8th day of March 1979 at page 517 and purporting to come into force on the 1st day of April 1979 is hereby validated and declared to be lawful and effectual according to its tenor.

(2) Notwithstanding that—

(a) Subsection (3) of section 5 of the Heavy Engineering Research Levy Act 1978 requires notices fixing rates of research levy under subsection (1) of that section to be published in the *Gazette* at least 28 days before they come into force; and

(b) A notice under the said subsection (1) published in the *Gazette* on the 12th day of February 1981 at page 271 purported to come into force on the 1st day of February 1981; and

(c) The said notice purported not to prescribe the rate of the said levy but to notify that the said levy had been increased,—

the said notice is hereby validated and declared to be as lawful and effectual as if it had prescribed a rate for the said levy at the rate to which it purported to notify that that levy had been increased.

**9. Validating enactments relating to fishing quotas—**

(1) The Fisheries (Sea Fishing) Notice 1983 (hereafter in this section referred to as the said notice) is hereby deemed to have come into force on the 1st day of October 1983.

(2) Clauses 2 and 3 of the said notice are hereby declared to be as lawful and effectual as if they were regulations made by Order in Council under section 89 (1) (g) of the Fisheries Act 1983.

(3) For the avoidance of doubt, it is hereby declared that the quotas, and the allocations of those quotas, specified in the said notice apply only in respect of the year that commenced on the 1st day of October 1983.

(4) The following enactments are hereby deemed to have come into force on the 1st day of October 1984:

- (a) Regulations 2 and 3 of, and the Schedule to, the Fisheries (Commercial Quotas) Regulations 1984:
- (b) The Fisheries (Sea Fishing) Notice 1984.

**10. Repeals and savings**—(1) The enactments specified in the Schedule to this Act are hereby repealed.

(2) The repeal by subsection (1) of this section of the enactments specified in the Schedule to this Act shall not affect the validity of anything validated by any of those enactments.

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Section 10 (1)

## SCHEDULE

## ENACTMENTS REPEALED

- 1863, No. 19—The Sheriff's Act Amendment Act 1863.  
 1869, No. 69—The Walsh and Others Pension Act 1869.  
 1870, No. 49—The Meredith and Others Pension Act 1870.  
 1874, No. 47—The Wellington Waterworks Loan Act 1874.  
 1875, No. 3—The Invercargill Gas Loan Act 1874 Amendment Act 1875.  
 1876, No. 41—The Wellington College Act Amendment Act 1876.  
 1876, No. 62—The Diseased Sheep Act 1876.  
 1879, No. 13—The District Courts Proceedings Validation Act 1879.  
 1885, No. 3—The Canterbury and Otago Marriages Act 1885.  
 1887, No. 44—The Appropriation Act 1887.  
 1889, No. 8—The Otago Marriages Act 1889.  
 1893, No. 27—The G. W. Ell Empowering Act 1893.  
 1901, No. 18—The Counties Act Amendment Act 1901.  
 1902, No. 52—The Midland Railway Petitions Settlement Act 1902.  
 1903, No. 44—The Midland Railway Petitions Settlement Act Amendment Act 1903.  
 1903, No. 58—The Patriotic Funds Act 1903.  
 1904, No. 27—The Public Officers' Appointment and Powers Act 1904.  
 1905, No. 22—The Gerhard John Mueller Enabling Act 1905.  
 1905, No. 28—The Native Townships Local Government Act 1905.  
 1905, No. 62—The Appropriation Act 1905.  
 1906, No. 26—The Customs Duties Adjustment Act 1906.  
 1906, No. 58—The Statute Law Amendment Act 1906.  
 1906, No. 64—The Appropriation Act 1906.  
 1907, No. 1—The Imprest Supply Act 1907.  
 1907, No. 3—The Imprest Supply Act 1907 (No. 2).  
 1907, No. 7—The Imprest Supply Act 1907 (No. 3).  
 1907, No. 16—The Imprest Supply Act 1907 (No. 4).  
 1907, No. 20—The Imprest Supply Act 1907 (No. 5).  
 1907, No. 33—The Taumarunui Town Council Election Validation Act 1907.  
 1907, No. 77—The Appropriation Act 1907.  
 1908, No. 2—The Aid to Public Works and Land Settlement Act 1908.  
 1908, No. 23—The Civil Service Act 1908.  
 1908, No. 209—The Local Authorities' Indemnity Act 1908.  
 1908, No. 235—The Education Reserves Leases Validation and Empowering Act 1908.  
 1983, No. 59—The Finance Act 1983: Section 7 and the Schedule.

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Part I of this Act is administered in the Inland Revenue Department as to sections 2 and 3, and in the Department of Internal Affairs as to sections 4 to 7. The balance of the Act is administered in the Treasury.

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