



## ANALYSIS

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1976, No. 16

**An Act to amend the Gaming Duties Act 1971**

[31 August 1976]

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 Gaming Duties Amendment Act 1976, and shall be read together with and deemed part of the Gaming Duties Act 1971 (hereinafter referred to as the principal Act).

(2) This Act shall come into force on the 1st day of September 1976.

**2. Application**—(1) This Act shall, with respect to totalisator duty, apply to—

- (a) All race meetings held on or after the 1st day of September 1976; and
- (b) All special investments on any race run on or after that date, or on a double or other combination of races where the first race is run on or after that date.

(2) Section 2 (1) of the principal Act is hereby consequentially repealed.

(3) Notwithstanding subsection (2) of this section, the provisions of the principal Act subsisting immediately before the commencement of this Act shall continue to apply to—

- (a) All races run on any day before the 1st day of September 1976:
- (b) All special investments received by the Totalisator Agency Board on any race run before the 1st day of September 1976 or on a double where the first race is run before that date.

**3. Interpretation—**(1) Section 3 of the principal Act is hereby amended by repealing the definition of “gross investments”, and substituting the following definition:

“‘Gross investments’, in respect of each race at every race meeting conducted by any racing club, means the total amount of betting registered on the totalisator, including bets received at totalisator agencies and subsequently registered on the totalisator, after first making any refunds under section 41 of the Racing Act 1971; and includes bets received at a totalisator agency which, because of circumstances beyond the control of the Totalisator Agency Board, are unable to be registered on the totalisator but in respect of which dividends may be declared pursuant to section 88 (2) of the Racing Act 1971:”.

(2) The said section 3 is hereby further amended by repealing the definition of “special investments”, and substituting the following definition:

“‘Special investments’ means the total amount of betting registered on the off-course totalisator (as defined in the Racing Act 1971) after first making any refunds under section 96 of that Act:”.

**4. Totalisator duty—**(1) Section 4 of the principal Act is hereby amended by repealing subsection (1) (as amended by section 106 (4) of the Racing Act 1971), and substituting the following subsection:

“(1) There shall be paid to the Crown a duty (in this Act referred to as totalisator duty)—

- “(a) At the rate of 8.5 percent of that part of the gross investments attributable to bets made at the racecourse:
- “(b) At the rate of 9 percent of the remainder of the gross investments:
- “(c) At the rate of 9 percent of all special investments.”

(2) Section 106 (4) of the Racing Act 1971 is hereby consequentially repealed.

**5. Return to be furnished to Commissioner**—Section 5 (2) of the principal Act is hereby amended by inserting, after the word “double” in both places where it occurs, the words “or other combination of races”.

**6. Amendments to Racing Act 1971**—(1) Section 42 (1) of the Racing Act 1971 is hereby amended by inserting, in paragraph (a) after the word “rate”, the words “or rates on such part or parts of the said total amount of betting”.

(2) The said section 42 (1) is hereby further amended by repealing paragraph (d) and paragraph (e), and substituting the following paragraphs:

“(d) Commission, in respect of win betting and place betting,—

“(i) At the rate of 8 percent of that part attributable to bets made at the racecourse; and

“(ii) At the rate of 7.5 percent of the remainder:

“(e) Commission, in respect of double betting, forecast betting, quinella betting, and any other form of betting authorised by the Minister under section 38 (1) (e) of this Act,—

“(i) At the rate of 10.68 percent of that part attributable to bets made at the racecourse; and

“(ii) At the rate of 10.18 percent of the remainder.”

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This Act is administered in the Inland Revenue Department.

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