

47. Apparently the Legislature continued of opinion that book-making should be abolished, for, as a means of suppressing that illegal form of it which had come into existence after 1910, the Legislature, by the Gaming Amendment Act, 1920, declared the business of a bookmaker to be unlawful and made it an offence to bet with a bookmaker. Difficulties of proof have made the latter provision almost a dead letter. The declaration of illegality of the business of bookmaking has proved inefficacious to such an extent that it was claimed in evidence before us that, whilst £20,000,000 passed through the totalizator in the last racing year, it was almost certain that £24,000,000, if not more, had been handled by illegal bookmakers.

SECTION 2.—FUNDAMENTAL ISSUES

48. Inasmuch as any law regulating or controlling betting involves as a necessary element the consent of the State to betting to the permitted degree, the issue always arises upon any such inquiry as this as to whether betting is or is not unethical and a moral wrong. The issue finds its importance in the contention that the State should not, by its laws, tolerate, much less authorize or encourage, a wrong by giving it the characteristic of legality, and should not derive income from it, even for State purposes, by taxation.

49. Although the associated Churches were, in the circumstances, prepared to accept a recommendation involving a certain amount of betting, these issues were much debated before us because it was contended that a proper appreciation of the moral error in betting should inspire the present and future attitude of the State both as to betting itself and as to the taxation of betting. Some consideration of the whole topic is therefore inescapable.

50. The associated Churches regard betting as a moral evil and a fourfold sin. Whilst, therefore, they took what their counsel described as "a practical view of the situation" and recognized the impossibility in the existing state of public opinion of peremptorily legislating gambling out of existence, nevertheless they consider that the State should not only discourage any extension of the practice, but should take every means as opportunity serves from time to time of minimizing it in respect of both of its extent and its incidence. To this end they suggest the rigid enforcement of the law as it now stands, the prohibition of everything calculated to encourage betting or to incite people to bet, and the consistent reduction of totalizator licences as the opportunity to effect reductions from time to time presents itself. They suggest, too, that taxation from gambling should be discontinued. It is wrong, they say, for the State to obtain revenue from a source so tainted with moral evil. The view of the associated Churches is therefore that, whilst betting to the extent to which it at present