This PUBLIC BILL originated in the LEGISLATIVE ASSEMBLY, and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

> ALLAN PICKERING, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 1 December, 1959.





ANNO OCTAVO

ELIZABETHÆ II REGINÆ

, 1959. Act No.

An Act relating to license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1959; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956; and for purposes connected therewith.

B^E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as 5 follows : --

1. (1) This Act may be cited as the "Gaming and Betting Short title and (Poker Machines) Taxation Amendment Act, 1959".

citation.

123—A 87153

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1959.

5 2. The Gaming and Betting (Poker Machines) Taxation Amendment Act, 1956, is amended— 18, 1956.

(a) by omitting from section two the figures "1956" and Sec. 2.
by inserting in lieu thereof the figures "1959"; (License tax on certain)

clubs.)

(b) by inserting next after section two the following New secs. new sections : — 2A, 2B.

2A. As on and from the first day of July, one Increased thousand nine hundred and sixty, the Schedule to rates of license section two of this Act in its application to poker tax on machines, the use or operation of which depends certain poker upon the insertion therein of an Australian coin of machines. two shillings, shall be deemed to be amended by the omission of the figures and symbols "£250" and "£350" and the substitution therefor of the figures and symbols "£500" and "£700" respectively.

2B. (1) This section shall apply to and in respect Additional of poker machines the use or operation of which license tax on certain depends upon the insertion therein of an Australian poker coin of two shillings.

(2) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1959, for the use of Her Majesty and for credit of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax upon each poker machine kept, used or operated at any time during the period commencing on the first day of January, one thousand nine hundred and sixty, and ending on the thirtieth day of June, one thousand nine hundred and sixty, by any club pursuant to any license or renewal of any license issued under the said Part IIIA at the rate specified in the Schedule hereto.

SCHEDULE

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SCHEDULE.

RATES OF LICENSE TAX UPON POKER MACHINES.

1. Poker machines so kept, used or operated, which the club immediately before the first day of January, one thousand nine hundred and sixty, was entitled pursuant to any such license or renewal, to keep, use or operate, and in respect of which no refund pursuant to section five of this Act is applicable.

2. Poker machines so kept, used or operated which the club becomes for the first time entitled to keep, use or operate at any time during the period abovementioned, or which the club again keeps, uses or operates after a refund in respect of them pursuant to section five of this Act has become applicable.

- £125 for each poker machine kept, used or operated by the club where five or less such poker machines are so kept, used or operated.
- £175 for each poker machine in excess of five such poker machines so kept, used or operated.
- £250 for each such poker machine kept, used or operated by the club where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club does not exceed five. £350 for each such poker
- £350 for each such poker machine where the number of such poker machines together with the poket machines (if any) already kept, used or operated by the club exceeds five.

(3) (a) The license tax payable under this section in respect of poker machines referred to in paragraph 1 of the Schedule to subsection two of this section shall be additional to that paid or payable under section two of this Act in respect of such poker machines.

(b) The license tax payable under this section in respect of poker machines referred to in paragraph 2 of the Schedule to subsection two of this section shall be in lieu of that payable under section two of this Act in respect of such poker machines.

(c) (i) by omitting from subsection one of section three Sec. 3.
the figures "1956" and by inserting in lieu (Reduction of license tax in certain

(ii) cases.)

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	(ii)		ing at the end of the same section sec	ion the	
		(3) T	he provisions of this section shoes of determining—	all for	
5		(a)	the reduction to which a club was first issued with a license Part IIIA of the Gaming and	under	
0			Act, 1912-1959, before the comment of the Gaming and (Poker Machines) Taxation A	mence- Betting	
		(b)	ment Act, 1959, shall be entitle the period in respect of whic	d; and	
5			reduction is to operate, and construed as if the words ' a club the membership of suc		
	ารัง รัญ รับ มาพิม รังมาร์ต่อเ รัญ รัง	does" we and the	words "was first issued to a cl hip of such club did" were inse	thereof ub the	
20		and by "1959";	ng from section four the figures inserting in lieu thereof the	figures	(License tax where license
25	(ii)	payable	ing in the same section after th " the words "pursuant to section ns two and 2A of this Act";	e word on two	issued after 1st January in any year.)
	new	section :			
30	the	use or o	s section shall apply to poker ma peration of which depends up rein of an Australian coin of	on the	ceasing to
	shil whi	lings, and ich has bee	the keeping, using or operate on discontinued by a club licensec the Gaming and Betting Act, 191	tion of 1 under	certain poker machines.
35 r	dur fifte	ing a peri- centh day	of September, one thousand fifty-nine, and terminating	ter the d nine	
otuno otuno in	thin	ty-first da	by of December, one thousan fifty-nine.		r.
				(2)	

(2) The license tax paid or payable in respect of poker machines to which this section applies shall where the club concerned has given such particulars relating to such poker machines as the Minister may require be reduced by one-half.

(3) Any refunds payable under this section shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

Sydney: V. C. N. Blight, Government Printer-1959

[9d.]



New South Wales



ANNO OCTAVO

ELIZABETHÆ II REGINÆ

Act No. 34, 1959.

An Act relating to license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1959; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956; and for purposes connected therewith. [Assented to, 10th December, 1959.]

 \mathbf{B}^{E} it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

1. (1) This Act may be cited as the "Gaming and Betting Short title (Poker Machines) Taxation Amendment Act, 1959".

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(2)

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1959.

2. The Gaming and Betting (Poker Machines) Taxation Act. 1956, is amended-

(a) by omitting from section two the figures "1956" and by inserting in lieu thereof the figures "1959"; tax on

- (b) by inserting next after section two the following new sections : ---

2A. As on and from the first day of July, one thousand nine hundred and sixty, the Schedule to section two of this Act in its application to poker machines, the use or operation of which depends upon the insertion therein of an Australian coin of two shillings, shall be deemed to be amended by the omission of the figures and symbols "£250" and "£350" and the substitution therefor of the figures and symbols "£500" and "£700" respectively.

2B. (1) This section shall apply to and in respect of poker machines the use or operation of which depends upon the insertion therein of an Australian coin of two shillings.

(2) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1959, for the use of Her Majesty and for credit of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax upon each poker machine kept, used or operated at any time during the period commencing on the first day of January, one thousand nine hundred and sixty, and ending on the thirtieth day of June, one thousand nine hundred and sixty, by any club pursuant to any license or renewal of any license issued under the said Part IIIA at the rate specified in the Schedule hereto.

18, 1956. Sec. 2. (License

Amendment of Act No.

certain clubs.)

New secs. 2а, 2в.

Increased rates of license tax on certain poker machines.

Additional license tax on certain poker machines.

SCHEDULE.

RATES OF LICENSE TAX UPON POKER MACHINES.

- 1. Poker machines so kept, used or operated, which the club immediately before the first day of January, one thousand nine hundred and sixty, was entitled pursuant to any such license or renewal, to keep, use or operate, and in respect of which no refund pursuant to section five of this Act is applicable.
- 2. Poker machines so kept, used or operated which the club becomes for the first time entitled to keep, use or operate at any time during the period abovementioned, or which the club again keeps, uses or operates after a refund in respect of them pursuant to section five of this Act has become applicable.
- £125 for each poker machine kept, used or operated by the club where five or less such poker machines are so kept, used or operated.
- £175 for each poker machine in excess of five such poker machines so kept, used or operated.
- £250 for each such poker machine kept, used or operated by the club where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club does not exceed five. £350 for each such poker
- £350 for each such poker machine where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club exceeds five.

(3) (a) The license tax payable under this section in respect of poker machines referred to in paragraph 1 of the Schedule to subsection two of this section shall be additional to that paid or payable under section two of this Act in respect of such poker machines.

(b) The license tax payable under this section in respect of poker machines referred to in paragraph 2 of the Schedule to subsection two of this section shall be in lieu of that payable under section two of this Act in respect of such poker machines.

(c) (i) by omitting from subsection one of section three Sec. 3.
the figures "1956" and by inserting in lieu (Reduction of license tax in

(ii) (Reduction of license tax in certain cases.)

(ii) by inserting at the end of the same section the following new subsection : —

(3) The provisions of this section shall for the purposes of determining—

- (a) the reduction to which a club which was first issued with a license under Part IIIA of the Gaming and Betting Act, 1912-1959, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1959, shall be entitled; and
- (b) the period in respect of which such reduction is to operate,

be read and construed as if the words "is first issued to a club the membership of such club does" were omitted from subsection one thereof and the words "was first issued to a club the membership of such club did" were inserted in lieu thereof;

- (d) (i) by omitting from section four the figures "1956" and by inserting in lieu thereof the figures "1959";
 - (ii) by inserting in the same section after the word "payable" the words "pursuant to section two or sections two and 2A of this Act";
- (e) by inserting next after section four the following new section : —

5. (1) This section shall apply to poker machines, the use or operation of which depends upon the insertion therein of an Australian coin of two shillings, and the keeping, using or operation of which has been discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912-1959, during a period commencing at any time after the fifteenth day of September, one thousand nine hundred and fifty-nine, and terminating on the thirty-first day of December, one thousand nine hundred and fifty-nine.

Sec. 4. (License tax where license issued after 1st January in any year.)

New sec. 5.

Club ceasing to keep, use or operate certain poker machines.

(2) The license tax paid or payable in respect of poker machines to which this section applies shall where the club concerned has given such particulars relating to such poker machines as the Minister may require be reduced by one-half.

(3) Any refunds payable under this section shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

By Authority: V. C. N. BLIGHT, Government Printer, Sydney, 1959

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I certify that this PUBLIC BILL, which originated in the LEGISLATIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGIS-LATIVE ASSEMBLY of NEW SOUTH WALES.

> ALLAN PICKERING, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 2 December, 1959.





ANNO OCTAVO

ELIZABETHÆ II REGINÆ

Act No. 34, 1959.

An Act relating to license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1959; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956; and for purposes connected therewith. [Assented to, 10th December, 1959.]

 \mathbf{B}^{E} it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the "Gaming and Betting Short title (Poker Machines) Taxation Amendment Act, 1959". (2)

I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.

> HOWARD T. FOWLES, Chairman of Committees of the Legislative Assembly.

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1959.

Amendment of Act No. 18, 1956.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended—

(a) by omitting from section two the figures "1956" and

by inserting in lieu thereof the figures "1959";

Sec. 2. (License tax on certain clubs.)

New secs. 2A, 2B.

Increased rates of license tax on certain poker machines.

Additional license tax on certain poker machines. (b) by inserting next after section two the following new sections : ---

2A. As on and from the first day of July, one thousand nine hundred and sixty, the Schedule to section two of this Act in its application to poker machines, the use or operation of which depends upon the insertion therein of an Australian coin of two shillings, shall be deemed to be amended by the omission of the figures and symbols "£250" and "£350" and the substitution therefor of the figures and symbols "£500" and "£700" respectively.

2B. (1) This section shall apply to and in respect of poker machines the use or operation of which depends upon the insertion therein of an Australian coin of two shillings.

(2) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1959, for the use of Her Majesty and for credit of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax upon each poker machine kept, used or operated at any time during the period commencing on the first day of January, one thousand nine hundred and sixty, and ending on the thirtieth day of June, one thousand nine hundred and sixty, by any club pursuant to any license or renewal of any license issued under the said Part IIIA at the rate specified in the Schedule hereto.

SCHEDULE.

SCHEDULE.

RATES OF LICENSE TAX UPON POKER MACHINES.

- 1. Poker machines so kept, used or operated, which the club immediately before the first day of January, one thousand nine hundred and sixty, was entitled pursuant to any such license or renewal, to keep, use or operate, and in respect of which no refund pursuant to section five of this Act is applicable.
- 2. Poker machines so kept, used or operated which the club becomes for the first time entitled to keep, use or operate at any time during the period abovementioned, or which the club again keeps, uses or operates after a refund in respect of them pursuant to section five of this Act has become applicable.
- £125 for each poker machine kept, used or operated by the club where five or less such poker machines are so kept, used or operated.
- £175 for each poker machine in excess of five such poker machines so kept, used or operated.
- £250 for each such poker machine kept, used or operated by the club where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club does not exceed five. £350 for each such poker machine where the number
- £350 for each such poker machine where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club exceeds five.

(3) (a) The license tax payable under this section in respect of poker machines referred to in paragraph 1 of the Schedule to subsection two of this section shall be additional to that paid or payable under section two of this Act in respect of such poker machines.

(b) The license tax payable under this section in respect of poker machines referred to in paragraph 2 of the Schedule to subsection two of this section shall be in lieu of that payable under section two of this Act in respect of such poker machines.

(c) (i) by omitting from subsection one of section three Sec. 3.
the figures "1956" and by inserting in lieu (Reduction of license tax in

tax in certain

(ii) cases.)

(ii) by inserting at the end of the same section the following new subsection : —

(3) The provisions of this section shall for the purposes of determining—

- (a) the reduction to which a club which was first issued with a license under Part IIIA of the Gaming and Betting Act, 1912-1959, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1959, shall be entitled; and
- (b) the period in respect of which such reduction is to operate,

be read and construed as if the words "is first issued to a club the membership of such club does" were omitted from subsection one thereof and the words "was first issued to a club the membership of such club did" were inserted in lieu thereof;

- (d) (i) by omitting from section four the figures "1956" and by inserting in lieu thereof the figures "1959";
 - (ii) by inserting in the same section after the word "payable" the words "pursuant to section two or sections two and 2A of this Act";
- (e) by inserting next after section four the following new section : —

5. (1) This section shall apply to poker machines, the use or operation of which depends upon the insertion therein of an Australian coin of two shillings, and the keeping, using or operation of which has been discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912-1959, during a period commencing at any time after the fifteenth day of September, one thousand nine hundred and fifty-nine, and terminating on the thirty-first day of December, one thousand nine hundred and fifty-nine.

Sec. 4. (License tax where license issued after 1st January in any year.)

New sec. 5.

Club ceasing to keep, use or operate certain poker machines.

(2)

Act No. 34, 1959.

Gaming and Betting (Poker Machines) Taxation Amendment.

(2) The license tax paid or payable in respect of poker machines to which this section applies shall where the club concerned has given such particulars relating to such poker machines as the Minister may require be reduced by one-half.

(3) Any refunds payable under this section shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

In the name and on behalf of Her Majesty I assent to this Act.

K. W. STREET, By Deputation from His Excellency the Governor.

Government House, Sydney, 10th December, 1959.

