

# New South Wales



ANNO UNDECIMO

## ELIZABETHÆ II REGINÆ

\*\*\*\*\*

### Act No. 25, 1962.

An Act to make provision with respect to the supplementary license tax imposed by the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1962, upon poker machines in non-proprietary clubs; for this purpose to amend the Gaming and Betting Act, 1912-1959; and for purposes connected therewith. [Assented to, 30th November, 1962.]

**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 (Poker Machines) Amendment Act, 1962".

Short title  
and  
citation.  
(2)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting Act, 1912-1962.

Amendment  
of Act No.  
25, 1912.

2. The Gaming and Betting Act, 1912-1959, is amended—

Sec. 50D.  
(Licenses.)

(a) by inserting at the end of paragraph (a) of subsection three of section 50D the following new paragraph :—

Without prejudice to the generality of the foregoing, a license so issued may be so suspended or cancelled if the club to which such license was so issued makes a return under section 50EB of this Act which is false in any material particular or fails to pay any license tax or supplementary license tax in accordance with the provisions of section 50E of this Act.

Sec. 50E.  
(Annual  
license  
taxes.)

(b) (i) by omitting from subsection one of section 50E the figures "1959" and by inserting in lieu thereof the figures "1962";

(ii) by inserting next after subsection (1A) of the same section the following new subsection :—

(1B) (a) A club licensed under this Part of this Act shall, subject as herein provided, not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, pay to the Minister a supplementary license tax at the rate imposed by the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, upon the net revenue from poker machines derived during the periods of six months ending the thirty-first day of May, and the thirtieth day of November, preceding the said fourteenth day of June and fourteenth day of December, respectively, from poker machines kept, used or operated by the club.

(b)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

(b) The Minister may upon application made by or on behalf of a club before the fourteenth day of June in any year or such later date as the Minister may in any particular case allow and if he is satisfied that the aggregate net revenue from poker machines derived by the club in respect of the period of twelve months ending the thirtieth day of November then next ensuing will probably be less than ten thousand pounds relieve the club of the obligation to pay the whole or any part of the supplementary license tax before the fourteenth day of June in respect of the taxing period ending the thirty-first day of May immediately preceding.

Where a club has been so relieved of its obligation to pay the whole or any part of such supplementary license tax the club shall not later than the fourteenth day of December next ensuing after the said thirtieth day of November pay supplementary license tax in respect of the aggregate net revenue for the period of twelve months ended the said thirtieth day of November, less the amount of any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May immediately preceding.

Where the Minister—

- (i) so relieves a club of its obligation to pay part only of the supplementary license tax, the remaining part of the supplementary license tax; or
- (ii) does not so relieve a club of its obligation to pay the whole of the supplementary license tax, the whole of the supplementary license tax,

shall be paid within fourteen days of the club being notified of the Minister's decision in respect of the club's application for relief.

(c)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

(c) The supplementary license tax payable pursuant to this subsection shall be a debt due from such club to Her Majesty and shall be recoverable in any court of competent jurisdiction.

(iii) by inserting in subsection two of the same section after the words and symbols "one and (1A)" the words ", and supplementary license taxes under subsection (1B).";

(iv) by omitting paragraphs (a) and (b) of the same subsection and by inserting in lieu thereof the following paragraphs :—

(a) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-three, an amount of three hundred and seventy-five thousand pounds;

(b) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-four, and each subsequent year, an amount of five hundred thousand pounds—;

(c) by inserting next after section 50E the following new sections :—

New secs.  
50EA, 50EB.

Record of  
net revenue.

50EA. A club licensed under this Part of this Act shall keep such records relating to gross revenue from poker machines and net revenue from poker machines as may be prescribed.

Returns.

50EB. (1) A club licensed under this Part of this Act shall not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, send to the Minister a return in or to the effect of the form set out in the Sixth Schedule to this Act, setting forth the particulars provided for in that Schedule.

Such

---

*Gaming and Betting (Poker Machines) Amendment.*

---

Such return shall be accompanied by—

- (a) a statutory declaration by the manager, secretary or other person in charge of the club in or to the effect of the form set out in the Eighth Schedule to this Act;
- (b) a report by the auditor of the club in or to the effect of the form set out in the Ninth Schedule to this Act;
- (c) where no relief under paragraph (b) of subsection (1B) of section 50E of this Act has been granted or applied for, a remittance for the supplementary license tax payable pursuant to the provisions of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, on the net revenue from poker machines shown in the return.

In any case where the return required by this subsection to be sent to the Minister not later than the fourteenth day of December is made in respect of a club which has been relieved of the obligation to pay the whole or any part of the supplementary license tax in accordance with paragraph (b) of subsection (1B) of section 50E of this Act or whose aggregate net revenue from poker machines for the twelve months ended the thirtieth day of November immediately preceding is less than ten thousand pounds such return shall also set forth the particulars provided for in the Seventh Schedule to this Act.

(2) If any such club fails to make such return in the manner and within the time so prescribed it shall be liable to a penalty not exceeding one hundred pounds and in addition thereto five pounds for every day during which such default continues. If any such return is false in any material particular the club making such false return shall be liable to a penalty not exceeding two hundred pounds, or not exceeding the amount of tax avoided as a result of the falsification, whichever is the greater.

Nothing

*Gaming and Betting (Poker Machines) Amendment.*

Nothing in this section shall affect the club's liability to pay supplementary license tax in addition to any such penalty.

New sec.  
50FA.

(d) by inserting next after section 50F the following new section :—

Definitions.

50FA. In this Division of this Part of this Act and the Sixth and Seventh Schedules to this Act the expressions "aggregate net revenue from poker machines", "gross revenue from poker machines" and "net revenue from poker machines" have the meanings ascribed thereto in section six of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

New Sixth,  
Seventh,  
Eighth and  
Ninth  
Schedules.

(e) by inserting next after the Fifth Schedule the following new Schedules :—

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912-1962, in respect of the six months ended \_\_\_\_\_, 19\_\_\_\_\_

NAME OF CLUB \_\_\_\_\_

ADDRESS \_\_\_\_\_

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions		Net Revenue from Poker Machines
	*1/6/19.....	30/11/19.....		Value of †Prizes	Poker Machine License Tax	
	*1/12/19.....	31/5/19.....				
1d.						
3d.						
6d.						
1/-						
2/-						

Assessment—

Supplementary license tax, payable at the rate of 2/6d. in the £1 }  
on net revenue from poker machines for which tax a remittance is } £  
herewith.

\* Delete whichever period does not apply to this return.

† " Prizes " means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

SEVENTH

*Gaming and Betting (Poker Machines) Amendment.*

SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

£ s. d.

(A)	Gross revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule) .. .. .	
Add (B)	Gross revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) .. .. .	_____
(C)	Total gross revenue from poker machines for taxing periods ended 30th November and preceding 31st May (A + B) .. .. .	
Less (D)	Deductions under paragraphs (a) and (b) of the definition of "net revenue from poker machines" in Section 6 of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for the period of 12 months ended 30th November .. .. .	_____
(E)	Aggregate net revenue from poker machines for 12 months ended 30th November (C - D) .. .. .	
Less (F)	Allowance claimed in accordance with Section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for 12 months ended 30th November, 19 .. .. .	_____
(G)	AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (E - F) .. .. .	=====
(H)	SUPPLEMENTARY LICENSE TAX PAYABLE at the rate of 2/6d. in £ on amount as per (G) .. .. .	
Less (I)	SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .	_____
(J)	NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (H - I) .. .. .	=====
OR		
(K)	NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (I - H) .. .. .	=====

EIGHTH

*Gaming and Betting (Poker Machines) Amendment.*

EIGHTH SCHEDULE.

*Statutory Declaration*

I,.....of .....  
Manager  
the Secretary of the ..... Club  
Other person in charge

at ..... do solemnly and sincerely declare  
that to the best of my knowledge and belief the information set out  
in the return furnished by the said Club under section 50EB of the  
Gaming and Betting Act, 1912-1962, in respect of the six months  
ended ....., is correct.

And I make this solemn declaration conscien- }  
tiously believing the same to be true, and by } .....  
virtue of the provisions of the Oaths Act, 1900 } Manager  
Secretary or  
other person in  
charge of club.

Taken and declared before me at .....  
this ..... day of .....,  
19....

.....  
Justice of the Peace.

NINTH SCHEDULE.

*Auditor's Report*

I,.....of .....  
do report that having made such checks and tests as I considered  
necessary I am of the opinion that the return furnished by the  
.....Club under section 50EB of the Gaming and  
Betting Act, 1912-1962, in respect of the six months ended  
.....is correct as shown by the books and records  
of.....Club.

Date..... Signed.....  
Club Auditor.

State occupation if not  
registered under the Public  
Accountants Registration  
Act, 1945, as amended by  
subsequent Acts.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1963



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

ALLAN PICKERING,  
*Clerk of the Legislative Assembly.*

*Legislative Assembly Chamber,  
Sydney, 28 November, 1962.*

## New South Wales



ANNO UNDECIMO

## ELIZABETHÆ II REGINÆ

\*\*\*\*\*

### Act No. 25, 1962.

An Act to make provision with respect to the supplementary license tax imposed by the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1962, upon poker machines in non-proprietary clubs; for this purpose to amend the Gaming and Betting Act, 1912-1959; and for purposes connected therewith. [Assented to, 30th November, 1962.]

**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 (Poker Machines) Amendment Act, 1962".

Short title  
and  
citation.

(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.*

---

*Gaming and Betting (Poker Machines) Amendment.*

---

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting Act, 1912-1962.

Amendment  
of Act No.  
25, 1912.

2. The Gaming and Betting Act, 1912-1959, is amended—

Sec. 50D.  
(Licenses.)

(a) by inserting at the end of paragraph (a) of subsection three of section 50D the following new paragraph :—

Without prejudice to the generality of the foregoing, a license so issued may be so suspended or cancelled if the club to which such license was so issued makes a return under section 50EB of this Act which is false in any material particular or fails to pay any license tax or supplementary license tax in accordance with the provisions of section 50E of this Act.

Sec. 50E.  
(Annual  
license  
taxes.)

(b) (i) by omitting from subsection one of section 50E the figures "1959" and by inserting in lieu thereof the figures "1962";

(ii) by inserting next after subsection (1A) of the same section the following new subsection :—

(1B) (a) A club licensed under this Part of this Act shall, subject as herein provided, not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, pay to the Minister a supplementary license tax at the rate imposed by the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, upon the net revenue from poker machines derived during the periods of six months ending the thirty-first day of May, and the thirtieth day of November, preceding the said fourteenth day of June and fourteenth day of December, respectively, from poker machines kept, used or operated by the club.

(b)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

(b) The Minister may upon application made by or on behalf of a club before the fourteenth day of June in any year or such later date as the Minister may in any particular case allow and if he is satisfied that the aggregate net revenue from poker machines derived by the club in respect of the period of twelve months ending the thirtieth day of November then next ensuing will probably be less than ten thousand pounds relieve the club of the obligation to pay the whole or any part of the supplementary license tax before the fourteenth day of June in respect of the taxing period ending the thirty-first day of May immediately preceding.

Where a club has been so relieved of its obligation to pay the whole or any part of such supplementary license tax the club shall not later than the fourteenth day of December next ensuing after the said thirtieth day of November pay supplementary license tax in respect of the aggregate net revenue for the period of twelve months ended the said thirtieth day of November, less the amount of any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May immediately preceding.

Where the Minister—

- (i) so relieves a club of its obligation to pay part only of the supplementary license tax, the remaining part of the supplementary license tax; or
- (ii) does not so relieve a club of its obligation to pay the whole of the supplementary license tax, the whole of the supplementary license tax,

shall be paid within fourteen days of the club being notified of the Minister's decision in respect of the club's application for relief.

(c)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

(c) The supplementary license tax payable pursuant to this subsection shall be a debt due from such club to Her Majesty and shall be recoverable in any court of competent jurisdiction.

(iii) by inserting in subsection two of the same section after the words and symbols "one and (1A)" the words ", and supplementary license taxes under subsection (1B),";

(iv) by omitting paragraphs (a) and (b) of the same subsection and by inserting in lieu thereof the following paragraphs:—

(a) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-three, an amount of three hundred and seventy-five thousand pounds;

(b) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-four, and each subsequent year, an amount of five hundred thousand pounds—;

New secs.  
50EA, 50EB.

(c) by inserting next after section 50E the following new sections:—

Record of  
net revenue.

50EA. A club licensed under this Part of this Act shall keep such records relating to gross revenue from poker machines and net revenue from poker machines as may be prescribed.

Returns.

50EB. (1) A club licensed under this Part of this Act shall not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, send to the Minister a return in or to the effect of the form set out in the Sixth Schedule to this Act, setting forth the particulars provided for in that Schedule.

Such

---

*Gaming and Betting (Poker Machines) Amendment.*

---

Such return shall be accompanied by—

- (a) a statutory declaration by the manager, secretary or other person in charge of the club in or to the effect of the form set out in the Eighth Schedule to this Act;
- (b) a report by the auditor of the club in or to the effect of the form set out in the Ninth Schedule to this Act;
- (c) where no relief under paragraph (b) of subsection (1B) of section 50E of this Act has been granted or applied for, a remittance for the supplementary license tax payable pursuant to the provisions of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, on the net revenue from poker machines shown in the return.

In any case where the return required by this subsection to be sent to the Minister not later than the fourteenth day of December is made in respect of a club which has been relieved of the obligation to pay the whole or any part of the supplementary license tax in accordance with paragraph (b) of subsection (1B) of section 50E of this Act or whose aggregate net revenue from poker machines for the twelve months ended the thirtieth day of November immediately preceding is less than ten thousand pounds such return shall also set forth the particulars provided for in the Seventh Schedule to this Act.

(2) If any such club fails to make such return in the manner and within the time so prescribed it shall be liable to a penalty not exceeding one hundred pounds and in addition thereto five pounds for every day during which such default continues. If any such return is false in any material particular the club making such false return shall be liable to a penalty not exceeding two hundred pounds, or not exceeding the amount of tax avoided as a result of the falsification, whichever is the greater.

Nothing

*Gaming and Betting (Poker Machines) Amendment.*

Nothing in this section shall affect the club's liability to pay supplementary license tax in addition to any such penalty.

New sec.  
50FA.

(d) by inserting next after section 50F the following new section :—

Definitions.

50FA. In this Division of this Part of this Act and the Sixth and Seventh Schedules to this Act the expressions "aggregate net revenue from poker machines", "gross revenue from poker machines" and "net revenue from poker machines" have the meanings ascribed thereto in section six of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

New Sixth,  
Seventh,  
Eighth and  
Ninth  
Schedules.

(e) by inserting next after the Fifth Schedule the following new Schedules :—

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912-1962, in respect of the six months ended \_\_\_\_\_, 19\_\_\_\_\_

NAME OF CLUB \_\_\_\_\_

ADDRESS \_\_\_\_\_

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions		Net Revenue from Poker Machines
	*1/6/19.....	30/11/19.....		Value of †Prizes	Poker Machine License Tax	
	*1/12/19.....	31/5/19.....				
1d.						
3d.						
6d.						
1/-						
2/-						

*Assessment—*

Supplementary license tax, payable at the rate of 2/6d. in the £1 }  
on net revenue from poker machines for which tax a remittance is } £  
herewith.

\* Delete whichever period does not apply to this return.

† " Prizes " means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

SEVENTH

---

*Gaming and Betting (Poker Machines) Amendment.*


---

## SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

	£	s.	d.
(A) Gross revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule) .. .. .			
Add (B) Gross revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) .. .. .			
(C) Total gross revenue from poker machines for taxing periods ended 30th November and preceding 31st May (A + B) .. .. .			
Less (D) Deductions under paragraphs (a) and (b) of the definition of "net revenue from poker machines" in Section 6 of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for the period of 12 months ended 30th November .. .. .			
(E) Aggregate net revenue from poker machines for 12 months ended 30th November (C - D) .. .. .			
Less (F) Allowance claimed in accordance with Section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for 12 months ended 30th November, 19 .. .. .			
(G) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (E - F) .. .. .			
(H) SUPPLEMENTARY LICENSE TAX PAYABLE at the rate of 2/6d. in £ on amount as per (G) .. .. .			
Less (I) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .			
(J) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (H - I) .. .. .			
OR			
(K) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (I - H) .. .. .			

EIGHTH

*Gaming and Betting (Poker Machines) Amendment.*

EIGHTH SCHEDULE.

*Statutory Declaration*

I,.....of .....  
Manager  
the Secretary of the ..... Club  
Other person in charge

at ..... do solemnly and sincerely declare  
that to the best of my knowledge and belief the information set out  
in the return furnished by the said Club under section 50EB of the  
Gaming and Betting Act, 1912-1962, in respect of the six months  
ended ....., is correct.

And I make this solemn declaration conscientiously believing the same to be true, and by }  
virtue of the provisions of the Oaths Act, 1900 } .....  
} Manager  
} Secretary or  
} other person in  
} charge of club.

Taken and declared before me at .....  
this ..... day of .....  
19....

.....  
Justice of the Peace.

NINTH SCHEDULE.

*Auditor's Report*

I,.....of .....  
do report that having made such checks and tests as I considered  
necessary I am of the opinion that the return furnished by the  
.....Club under section 50EB of the Gaming and  
Betting Act, 1912-1962, in respect of the six months ended  
.....is correct as shown by the books and records  
of.....Club.

Date..... Signed.....  
Club Auditor.

State occupation if not  
registered under the Public  
Accountants Registration  
Act, 1945, as amended by  
subsequent Acts.

*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, 30th November, 1962.



*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, 28 November, 1962.*

## New South Wales



ANNO UNDECIMO

ELIZABETHÆ II REGINÆ

\*\*\*\*\*

Act No.           , 1962.

An Act to make provision with respect to the supplementary license tax imposed by the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1962, upon poker machines in non-proprietary clubs; for this purpose to amend the Gaming and Betting Act, 1912-1959; 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 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 (Poker Machines) Amendment Act, 1962".

Short title  
and  
citation.  
(2)

*Gaming and Betting (Poker Machines) Amendment.*

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting Act, 1912-1962.

2. The Gaming and Betting Act, 1912-1959, is  
5 amended— is Amendment of Act No. 25, 1912.

(a) by inserting at the end of paragraph (a) of subsection three of section 50D the following new paragraph :— Sec. 50D. (Licenses.)

10 Without prejudice to the generality of the foregoing, a license so issued may be so suspended or cancelled if the club to which such license was so issued makes a return under section 50EB of this Act which is false in any material particular or fails to pay any license tax or supplementary license tax in accordance with the provisions of section 50E of this Act.

(b) (i) by omitting from subsection one of section 50E the figures "1959" and by inserting in lieu thereof the figures "1962"; Sec. 50E. (Annual license taxes.)

20 (ii) by inserting next after subsection (1A) of the same section the following new subsection :—

25 (1B) (a) A club licensed under this Part of this Act shall, subject as herein provided, not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, pay to the Minister a supplementary license tax at the rate imposed by the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, upon the net revenue from poker machines derived during the periods of six months ending the thirty-first day of May, and the thirtieth day of November, preceding the said fourteenth day of June and fourteenth day of December, respectively, from poker machines kept, used or operated by the club.

(b)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

5 (b) The Minister may upon applica-  
tion made by or on behalf of a club before the  
fourteenth day of June in any year or such  
later date as the Minister may in any particular  
case allow and if he is satisfied that the aggre-  
gate net revenue from poker machines derived  
by the club in respect of the period of twelve  
months ending the thirtieth day of November  
then next ensuing will probably be less than  
10 ten thousand pounds relieve the club of the  
obligation to pay the whole or any part of the  
supplementary license tax before the fourteenth  
day of June in respect of the taxing period  
ending the thirty-first day of May immediately  
15 preceding.

Where a club has been so relieved of its  
obligation to pay the whole or any part of  
such supplementary license tax the club shall  
not later than the fourteenth day of December  
20 next ensuing after the said thirtieth day of  
November pay supplementary license tax in  
respect of the aggregate net revenue for the  
period of twelve months ended the said thir-  
tieth day of November, less the amount of any  
25 supplementary license tax paid in respect of  
the taxing period ended the thirty-first day of  
May immediately preceding.

Where the Minister—

- 30 (i) so relieves a club of its obligation to  
pay part only of the supplementary  
license tax, the remaining part of the  
supplementary license tax; or
- (ii) does not so relieve a club of its obliga-  
35 tion to pay the whole of the supple-  
mentary license tax, the whole of the  
supplementary license tax,

shall be paid within fourteen days of the club  
being notified of the Minister's decision in  
respect of the club's application for relief.

(c)

*Gaming and Betting (Poker Machines) Amendment.*

5 (c) The supplementary license tax payable pursuant to this subsection shall be a debt due from such club to Her Majesty and shall be recoverable in any court of competent jurisdiction.

(iii) by inserting in subsection two of the same section after the words and symbols "one and (1A)" the words "and supplementary license taxes under subsection (1B).";

10 (iv) by omitting paragraphs (a) and (b) of the same subsection and by inserting in lieu thereof the following paragraphs :—

15 (a) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-three, an amount of three hundred and seventy-five thousand pounds;

20 (b) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-four, and each subsequent year, an amount of five hundred thousand pounds—;

25 (c) by inserting next after section 50E the following new sections :— New secs. 50EA, 50EB.

50EA. A club licensed under this Part of this Act shall keep such records relating to gross revenue from poker machines and net revenue from poker machines as may be prescribed. Record of net revenue.

30 50EB. (1) A club licensed under this Part of this Act shall not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, send to the Minister a return in or to the effect of the form set out in the Sixth Schedule to this Act, setting forth the particulars provided for in that Schedule. Returns.

35

Such

---

*Gaming and Betting (Poker Machines) Amendment.*

---

Such return shall be accompanied by—

- 5 (a) a statutory declaration by the manager, secretary or other person in charge of the club in or to the effect of the form set out in the Eighth Schedule to this Act;
- (b) a report by the auditor of the club in or to the effect of the form set out in the Ninth Schedule to this Act;
- 10 (c) where no relief under paragraph (b) of subsection (1B) of section 50E of this Act has been granted or applied for, a remittance for the supplementary license tax payable pursuant to the provisions of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, on the net revenue from poker machines shown in the return.
- 15

20 In any case where the return required by this subsection to be sent to the Minister not later than the fourteenth day of December is made in respect of a club which has been relieved of the obligation to pay the whole or any part of the supplementary license tax in accordance with paragraph (b) of subsection (1B) of section 50E of this Act or whose

25 aggregate net revenue from poker machines for the twelve months ended the thirtieth day of November immediately preceding is less than ten thousand pounds such return shall also set forth the particulars provided for in the Seventh Schedule to this Act.

30

(2) If any such club fails to make such return in the manner and within the time so prescribed it shall be liable to a penalty not exceeding one hundred pounds and in addition thereto five pounds for every day during which such default continues. If any such return is false in any material particular the club making such false return shall be liable to a penalty not exceeding two hundred pounds, or not exceeding the amount of tax avoided as a result of the falsification, whichever is the greater.

35

40

Nothing

*Gaming and Betting (Poker Machines) Amendment.*

Nothing in this section shall affect the club's liability to pay supplementary license tax in addition to any such penalty.

5 (d) by inserting next after section 50F the following new section : — New sec. 50FA.

50FA. In this Division of this Part of this Act and the Sixth and Seventh Schedules to this Act the expressions "aggregate net revenue from poker machines", "gross revenue from poker machines" and "net revenue from poker machines" have the meanings ascribed thereto in section six of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962. Definitions.

15 (e) by inserting next after the Fifth Schedule the following new Schedules : — New Sixth, Seventh, Eighth and Ninth Schedules.

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912-1962, in respect of the six months ended \_\_\_\_\_, 19\_\_\_\_\_

NAME OF CLUB \_\_\_\_\_

20 ADDRESS \_\_\_\_\_

25 Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions		Net Revenue from Poker Machines
	*1/6/19.....	30/11/19.....		Value of †Prizes	Poker Machine License Tax	
	*1/12/19.....	31/5/19.....				
30 1d. 3d. 6d. 1/- 2/-						

Assessment—

35 Supplementary license tax, payable at the rate of 2/6d. in the £1 }  
on net revenue from poker machines for which tax a remittance is } £  
herewith.

\* Delete whichever period does not apply to this return.

† " Prizes " means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

SEVENTH

*Gaming and Betting (Poker Machines) Amendment.*

## SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

		£	s.	d.
5	(A) Gross revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule) .. .. .			
Add	(B) Gross revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) .. .. .			
10				
	(C) Total gross revenue from poker machines for taxing periods ended 30th November and preceding 31st May (A + B) .. .. .			
Less	(D) Deductions under paragraphs (a) and (b) of the definition of "net revenue from poker machines" in Section 6 of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for the period of 12 months ended 30th November .. .. .			
15				
20	(E) Aggregate net revenue from poker machines for 12 months ended 30th November (C - D) .. .. .			
Less	(F) Allowance claimed in accordance with Section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for 12 months ended 30th November, 19 .. .. .			
25				
	(G) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (E - F) .. .. .			
	(H) SUPPLEMENTARY LICENSE TAX PAYABLE at the rate of 2/6d. in £ on amount as per (G) .. .. .			
Less	(I) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .			
30				
	(J) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (H - I) .. .. .			
OR				
35	(K) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (I - H) .. .. .			

EIGHTH

*Gaming and Betting (Poker Machines) Amendment.*

EIGHTH SCHEDULE.

*Statutory Declaration*

I, ..... of .....  
 5 the Manager  
 the Secretary of the ..... Club  
 Other person in charge  
 at ..... do solemnly and sincerely declare  
 that to the best of my knowledge and belief the information set out  
 in the return furnished by the said Club under section 50EB of the  
 10 Gaming and Betting Act, 1912-1962, in respect of the six months  
 ended ..... is correct.  
 And I make this solemn declaration conscientiously believing the same to be true, and by  
 15 virtue of the provisions of the Oaths Act, 1900 } .....  
 Manager  
 Secretary or  
 other person in  
 charge of club.

Taken and declared before me at .....  
 this ..... day of .....  
 20 19....  
 .....  
 Justice of the Peace.

NINTH SCHEDULE.

*Auditor's Report*

25 I, ..... of .....  
 do report that having made such checks and tests as I considered  
 necessary I am of the opinion that the return furnished by the  
 ..... Club under section 50EB of the Gaming and  
 Betting Act, 1912-1962, in respect of the six months ended  
 30 ..... is correct as shown by the books and records  
 of ..... Club.  
 Date ..... Signed .....  
 Club Auditor.  
 35 State occupation if not  
 registered under the Public  
 Accountants Registration  
 Act, 1945, as amended by  
 subsequent Acts.



No. , 1962.

---

---

## A BILL

To make provision with respect to the supplementary license tax imposed by the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1962, upon poker machines in non-proprietary clubs; for this purpose to amend the Gaming and Betting Act, 1912-1959; and for purposes connected therewith.

[MR. KELLY;—20 November, 1962.]

---

---

**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 (Poker Machines) Amendment Act, 1962".

Short title  
and  
citation.  
(2)

*Gaming and Betting (Poker Machines) Amendment.*

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting Act, 1912-1962.

2. The Gaming and Betting Act, 1912-1959, is <sup>Amendment</sup> <sub>of Act No.</sub> <sup>25, 1912.</sup>  
5 amended—

(a) by inserting at the end of paragraph (a) of subsection three of section 50D the following new <sup>Sec. 50D.</sup> <sub>(Licenses.)</sub> paragraph : —

10 Without prejudice to the generality of the foregoing, a license so issued may be so suspended or cancelled if the club to which such license was so issued makes a return under section 50EB of this Act which is false in any material particular or fails to pay any license tax or supplementary license tax in accordance with the provisions of section 50E  
15 of this Act.

(b) (i) by omitting from subsection one of section 50E <sup>Sec. 50E.</sup> the figures "1959" and by inserting in lieu <sub>(Annual license taxes.)</sub> thereof the figures "1962";

20 (ii) by inserting next after subsection (1A) of the same section the following new subsection : —

25 (1B) (a) A club licensed under this Part of this Act shall, subject as herein provided, not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, pay to the Minister a supplementary license tax at the rate imposed by the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, upon  
30 the net revenue from poker machines derived during the periods of six months ending the thirty-first day of May, and the thirtieth day of November, preceding the said fourteenth day of June and fourteenth day of December,  
35 respectively, from poker machines kept, used or operated by the club.

(b)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

5 (b) The Minister may upon applica-  
tion made by or on behalf of a club before the  
fourteenth day of June in any year or such  
later date as the Minister may in any particular  
case allow and if he is satisfied that the aggre-  
gate net revenue from poker machines derived  
by the club in respect of the period of twelve  
months ending the thirtieth day of November  
then next ensuing will probably be less than  
10 ten thousand pounds relieve the club of the  
obligation to pay the whole or any part of the  
supplementary license tax before the fourteenth  
day of June in respect of the taxing period  
ending the thirty-first day of May immediately  
15 preceding.

Where a club has been so relieved of its  
obligation to pay the whole or any part of  
such supplementary license tax the club shall  
not later than the fourteenth day of December  
20 next ensuing after the said thirtieth day of  
November pay supplementary license tax in  
respect of the aggregate net revenue for the  
period of twelve months ended the said thir-  
tieth day of November, less the amount of any  
25 supplementary license tax paid in respect of  
the taxing period ended the thirty-first day of  
May immediately preceding.

Where the Minister—

- 30 (i) so relieves a club of its obligation to  
pay part only of the supplementary  
license tax, the remaining part of the  
supplementary license tax; or
- 35 (ii) does not so relieve a club of its obliga-  
tion to pay the whole of the supple-  
mentary license tax, the whole of the  
supplementary license tax,

shall be paid within fourteen days of the club  
being notified of the Minister's decision in  
respect of the club's application for relief.

(c)

*Gaming and Betting (Poker Machines) Amendment.*

- 5 (c) The supplementary license tax payable pursuant to this subsection shall be a debt due from such club to Her Majesty and shall be recoverable in any court of competent jurisdiction.
- (iii) by inserting in subsection two of the same section after the words and symbols "one and (1A)" the words ", and supplementary license taxes under subsection (1B).";
- 10 (iv) by omitting paragraphs (a) and (b) of the same subsection and by inserting in lieu thereof the following paragraphs :—
- 15 (a) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-three, an amount of three hundred and seventy-five thousand pounds;
- 20 (b) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-four, and each subsequent year, an amount of five hundred thousand pounds—;
- 25 (c) by inserting next after section 50E the following new sections :—
- 50EA. A club licensed under this Part of this Act shall keep such records relating to gross revenue from poker machines and net revenue from poker machines as may be prescribed.
- 30 50EB. (1) A club licensed under this Part of this Act shall not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, send to the Minister a return in or to the effect of the form set out in the Sixth Schedule to this Act, setting forth the particulars provided for in that Schedule.
- 35

New secs.  
50EA, 50EB.Record of  
net revenue.

Returns.

Such

---

*Gaming and Betting (Poker Machines) Amendment.*

---

Such return shall be accompanied by—

- 5 (a) a statutory declaration by the manager, secretary or other person in charge of the club in or to the effect of the form set out in the Eighth Schedule to this Act;
- (b) a report by the auditor of the club in or to the effect of the form set out in the Ninth Schedule to this Act;
- 10 (c) where no relief under paragraph (b) of subsection (1B) of section 50E of this Act has been granted or applied for, a remittance for the supplementary license tax payable pursuant to the provisions of the  
15 Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, on the net revenue from poker machines shown in the return.

20 In any case where the return required by this subsection to be sent to the Minister not later than the fourteenth day of December is made in respect of a club which has been relieved of the obligation to pay the whole or any part of the supplementary license tax in accordance with paragraph (b) of  
25 subsection (1B) of section 50E of this Act or whose aggregate net revenue from poker machines for the twelve months ended the thirtieth day of November immediately preceding is less than ten thousand pounds such return shall also set forth the  
30 particulars provided for in the Seventh Schedule to this Act.

(2) If any such club fails to make such return in the manner and within the time so prescribed it shall be liable to a penalty not exceeding  
35 one hundred pounds and in addition thereto five pounds for every day during which such default continues. If any such return is false in any material particular the club making such false return shall be liable to a penalty not exceeding  
40 two hundred pounds, or not exceeding the amount of tax avoided as a result of the falsification, whichever is the greater. Nothing

*Gaming and Betting (Poker Machines) Amendment.*

Nothing in this section shall affect the club's liability to pay supplementary license tax in addition to any such penalty.

5 (d) by inserting next after section 50F the following new section :— New sec. 50FA.

50FA. In this Division of this Part of this Act Definitions. and the Sixth and Seventh Schedules to this Act the expressions "aggregate net revenue from poker machines", "gross revenue from poker machines" and "net revenue from poker machines" have the meanings ascribed thereto in section six of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

15 (e) by inserting next after the Fifth Schedule the following new Schedules :— New Sixth, Seventh, Eighth and Ninth Schedules.

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912-1962, in respect of the six months ended \_\_\_\_\_, 19\_\_\_\_\_

NAME OF CLUB \_\_\_\_\_

20 ADDRESS \_\_\_\_\_

25 Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions		Net Revenue from Poker Machines
	*1/6/19____ *1/12/19____	30/11/19____ 31/5/19____		Value of †Prizes	Poker Machine License Tax	
30 1d. 3d. 6d. 1/- 2/-						

Assessment—

35 Supplementary license tax, payable at the rate of 2/6d. in the £1 }  
on net revenue from poker machines for which tax a remittance is } £  
herewith.

\* Delete whichever period does not apply to this return.

† " Prizes " means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

SEVENTH

*Gaming and Betting (Poker Machines) Amendment.*

## SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

		£	s.	d.
5	(A) Gross revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule) .. .. .			
Add	(B) Gross revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) .. .. .			
10				
	(C) Total gross revenue from poker machines for taxing periods ended 30th November and preceding 31st May (A + B) .. .. .			
Less	(D) Deductions under paragraphs (a) and (b) of the definition of "net revenue from poker machines" in Section 6 of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for the period of 12 months ended 30th November .. .. .			
15				
20	(E) Aggregate net revenue from poker machines for 12 months ended 30th November (C-D) .. .. .			
Less	(F) Allowance claimed in accordance with Section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for 12 months ended 30th November, 19 .. .. .			
25	(G) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (E-F) .. .. .			
	(H) SUPPLEMENTARY LICENSE TAX PAYABLE at the rate of 2/6d. in £ on amount as per (G) .. .. .			
Less	(I) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .			
30				
	(J) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (H-I) .. .. .			
OR				
35	(K) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (I-H) .. .. .			

EIGHTH

*Gaming and Betting (Poker Machines) Amendment.*

EIGHTH SCHEDULE.

*Statutory Declaration*

I, ..... of .....  
 5 the Secretary of the ..... Club  
 Other person in charge  
 at ..... do solemnly and sincerely declare  
 that to the best of my knowledge and belief the information set out  
 in the return furnished by the said Club under section 50EB of the  
 10 Gaming and Betting Act, 1912-1962, in respect of the six months  
 ended ..... is correct.  
 And I make this solemn declaration conscientiously believing the same to be true, and by  
 15 virtue of the provisions of the Oaths Act, 1900 } .....  
 } Manager  
 } Secretary or  
 } other person in  
 } charge of club.

Taken and declared before me at .....  
 this ..... day of .....  
 20 19....  
 .....  
 Justice of the Peace.

NINTH SCHEDULE.

*Auditor's Report*

25 I, ..... of .....  
 do report that having made such checks and tests as I considered  
 necessary I am of the opinion that the return furnished by the  
 ..... Club under section 50EB of the Gaming and  
 Betting Act, 1912-1962, in respect of the six months ended  
 30 ..... is correct as shown by the books and records  
 of ..... Club.  
 Date ..... Signed .....  
 Club Auditor.  
 35 State occupation if not  
 registered under the Public  
 Accountants Registration  
 Act, 1945, as amended by  
 subsequent Acts.



**GAMING AND BETTING (POKER MACHINES) AMENDMENT  
BILL, 1962.**

---

**EXPLANATORY NOTE.**

THE object of this Bill is to make management provisions in connection with the supplementary license tax to be imposed upon the net revenue derived by non-proprietary clubs from the keeping, use or operation of poker machines.

THE UNIVERSITY OF CHICAGO  
LIBRARY

1902

No. , 1962.

---

---

## A BILL

To make provision with respect to the supplementary license tax imposed by the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1962, upon poker machines in non-proprietary clubs; for this purpose to amend the Gaming and Betting Act, 1912-1959; and for purposes connected therewith.

[MR. KELLY;—20 November, 1962.]

---

---

**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:—

5 1. (1) This Act may be cited as the "Gaming and Betting (Poker Machines) Amendment Act, 1962".

(2) Short title and citation.

*Gaming and Betting (Poker Machines) Amendment.*

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting Act, 1912-1962.

2. The Gaming and Betting Act, 1912-1959, is Amendment of Act No. 25, 1912.  
5 amended—

(a) by inserting at the end of paragraph (a) of subsection three of section 50D the following new Sec. 50D. (Licenses.) paragraph :—

10 Without prejudice to the generality of the foregoing, a license so issued may be so suspended or cancelled if the club to which such license was so issued makes a return under section 50EB of this Act which is false in any material particular or fails to pay any license tax or supplementary license tax in accordance with the provisions of section 50E of this Act.  
15

(b) (i) by omitting from subsection one of section 50E Sec. 50E. (Annual license taxes.) the figures "1959" and by inserting in lieu the figures "1962";

20 (ii) by inserting next after subsection (1A) of the same section the following new subsection :—

(1B) (a) A club licensed under this Part of this Act shall, subject as herein provided, not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, pay to the Minister a supplementary license tax at the rate imposed by the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, upon the net revenue from poker machines derived during the periods of six months ending the thirty-first day of May, and the thirtieth day of November, preceding the said fourteenth day of June and fourteenth day of December, respectively, from poker machines kept, used or operated by the club.  
25  
30  
35

(b)

---

*Gaming and Betting (Poker Machines) Amendment.*

---

5 (b) The Minister may upon applica-  
tion made by or on behalf of a club before the  
fourteenth day of June in any year or such  
later date as the Minister may in any particular  
case allow and if he is satisfied that the aggregate  
net revenue from poker machines derived  
by the club in respect of the period of twelve  
months ending the thirtieth day of November  
then next ensuing will probably be less than  
10 ten thousand pounds relieve the club of the  
obligation to pay the whole or any part of the  
supplementary license tax before the fourteenth  
day of June in respect of the taxing period  
ending the thirty-first day of May immediately  
15 preceding.

Where a club has been so relieved of its  
obligation to pay the whole or any part of  
such supplementary license tax the club shall  
not later than the fourteenth day of December  
20 next ensuing after the said thirtieth day of  
November pay supplementary license tax in  
respect of the aggregate net revenue for the  
period of twelve months ended the said thirtieth  
day of November, less the amount of any  
25 supplementary license tax paid in respect of  
the taxing period ended the thirty-first day of  
May immediately preceding.

Where the Minister—

- 30 (i) so relieves a club of its obligation to  
pay part only of the supplementary  
license tax, the remaining part of the  
supplementary license tax; or
- (ii) does not so relieve a club of its obliga-  
35 tion to pay the whole of the supplementary  
license tax, the whole of the  
supplementary license tax,

shall be paid within fourteen days of the club  
being notified of the Minister's decision in  
respect of the club's application for relief.

(c)

*Gaming and Betting (Poker Machines) Amendment.*

- 5 (c) The supplementary license tax payable pursuant to this subsection shall be a debt due from such club to Her Majesty and shall be recoverable in any court of competent jurisdiction.
- (iii) by inserting in subsection two of the same section after the words and symbols "one and (1A)" the words ", and supplementary license taxes under subsection (1B).";
- 10 (iv) by omitting paragraphs (a) and (b) of the same subsection and by inserting in lieu thereof the following paragraphs :—
- 15 (a) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-three, an amount of three hundred and seventy-five thousand pounds;
- 20 (b) in respect of the year ending the thirtieth day of June, one thousand nine hundred and sixty-four, and each subsequent year, an amount of five hundred thousand pounds—";
- (c) by inserting next after section 50E the following new sections :—
- 25 50EA. A club licensed under this Part of this Act shall keep such records relating to gross revenue from poker machines and net revenue from poker machines as may be prescribed.
- 30 50EB. (1) A club licensed under this Part of this Act shall not later than the fourteenth day of June, and the fourteenth day of December, in the year one thousand nine hundred and sixty-three, and in each subsequent year, send to the Minister a return in or to the effect of the form set out in the Sixth Schedule to this Act, setting forth the particulars provided for in that Schedule.
- 35

New secs.  
50EA, 50EB.

Record of  
net revenue.

Returns.

Such

---

*Gaming and Betting (Poker Machines) Amendment.*

---

Such return shall be accompanied by—

- 5 (a) a statutory declaration by the manager, secretary or other person in charge of the club in or to the effect of the form set out in the Eighth Schedule to this Act;
- (b) a report by the auditor of the club in or to the effect of the form set out in the Ninth Schedule to this Act;
- 10 (c) where no relief under paragraph (b) of subsection (1B) of section 50E of this Act has been granted or applied for, a remittance for the supplementary license tax payable pursuant to the provisions of the
- 15 Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, on the net revenue from poker machines shown in the return.

20 In any case where the return required by this subsection to be sent to the Minister not later than the fourteenth day of December is made in respect of a club which has been relieved of the obligation to pay the whole or any part of the supplementary license tax in accordance with paragraph (b) of subsection (1B) of section 50E of this Act or whose

25 aggregate net revenue from poker machines for the twelve months ended the thirtieth day of November immediately preceding is less than ten thousand pounds such return shall also set forth the particulars provided for in the Seventh Schedule to

30 this Act.

(2) If any such club fails to make such return in the manner and within the time so prescribed it shall be liable to a penalty not exceeding one hundred pounds and in addition thereto five

35 pounds for every day during which such default continues. If any such return is false in any material particular the club making such false return shall be liable to a penalty not exceeding two hundred pounds, or not exceeding the amount

40 of tax avoided as a result of the falsification, whichever is the greater. Nothing

*Gaming and Betting (Poker Machines) Amendment.*

Nothing in this section shall affect the club's liability to pay supplementary license tax in addition to any such penalty.

5 (d) by inserting next after section 50F the following new section :— New sec. 50FA.

10 50FA. In this Division of this Part of this Act and the Sixth and Seventh Schedules to this Act the expressions "aggregate net revenue from poker machines", "gross revenue from poker machines" and "net revenue from poker machines" have the meanings ascribed thereto in section six of the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962. Definitions.

15 (e) by inserting next after the Fifth Schedule the following new Schedules :— New Sixth, Seventh, Eighth and Ninth Schedules.

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912-1962, in respect of the six months ended \_\_\_\_\_, 19\_\_\_\_\_

NAME OF CLUB \_\_\_\_\_

20 ADDRESS \_\_\_\_\_

25 Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions		Net Revenue from Poker Machines
	*1/6/19 *1/12/19	30/11/19 31/5/19		Value of †Prizes	Poker Machine License Tax	
30 1d.						
3d.						
6d.						
1/-						
2/-						

Assessment—

35 Supplementary license tax, payable at the rate of 2/6d. in the £1 }  
on net revenue from poker machines for which tax a remittance is } £  
herewith.

\* Delete whichever period does not apply to this return.

† " Prizes " means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

SEVENTH



*Gaming and Betting (Poker Machines) Amendment.*

## SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

		£	s.	d.
5	(A) Gross revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule) .. .. .			
Add	(B) Gross revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) .. .. .			
10				
	(C) Total gross revenue from poker machines for taxing periods ended 30th November and preceding 31st May (A + B) .. .. .			
Less	(D) Deductions under paragraphs (a) and (b) of the definition of "net revenue from poker machines" in Section 6 of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for the period of 12 months ended 30th November .. .. .			
15				
20	(E) Aggregate net revenue from poker machines for 12 months ended 30th November (C - D) .. .. .			
Less	(F) Allowance claimed in accordance with Section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended, for 12 months ended 30th November, 19 .. .. .			
25	(G) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (E - F) .. .. .			
	(H) SUPPLEMENTARY LICENSE TAX PAYABLE at the rate of 2/6d. in £ on amount as per (G) .. .. .			
Less	(I) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .			
30				
	(J) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (H - I) .. .. .			
OR				
35	(K) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (I - H) .. .. .			

EIGHTH

