

# New South Wales



ANNO UNDECIMO

## ELIZABETHÆ II REGINÆ

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### Act No. 26, 1962.

An Act to make provision with respect to the imposition of a supplementary license tax additional to the license tax imposed 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, 1956–1959; 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) Taxation Amendment Act, 1962".

Short title  
and  
citation.

(2)

Gaming and Betting (Poker Machines) Taxation Amendment.

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

Amendment of Act No. 18, 1956.      **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1959, is amended—

Sec. 2. (License tax on certain clubs.)      (a) by omitting from section two the figures "1959" and by inserting in lieu thereof the figures "1962";

Sec. 3. (Reduction of license tax in certain cases.)      (b) by omitting from subsection one of section three the figures "1959" and by inserting in lieu thereof the figures "1962";

Sec. 4. (License tax where license issued after 1st January in any year.)      (c) (i) by omitting from section four the figures "1959" and by inserting in lieu thereof the figures "1962";  
(ii) by omitting from the same section the words "section two or";

New sec. 6.      (d) by inserting next after section five the following new section:—

Supplementary license tax.      6. (1) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1962, and to any concessions, reductions and exemptions herein provided for, 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 supplementary license tax, in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three and each subsequent taxing period, at the rate of two shillings and sixpence in the pound on the net revenue from poker machines kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA.

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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(2) In this section—

“aggregate net revenue from poker machines” in relation to any period of twelve months ending the thirtieth day of November means the sum of the gross revenue from poker machines in respect of the taxing periods ending the thirty-first day of May and the thirtieth day of November in such period of twelve months reduced by the deductions under paragraphs (a) and (b) of the definition of “net revenue from poker machines” which a club is entitled to make in respect of such taxing periods.

“gross revenue from poker machines” in relation to any taxing period means the total amount of money inserted in poker machines of a club by persons using or operating such machines for the purpose of gaming during that period less the amounts released directly by such machines as prize money during that period.

“net revenue from poker machines” in relation to any taxing period means the gross revenue from poker machines derived during that period from poker machines of a club less :—

(a) the value of prizes paid or given during that period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period; and

(b) (i) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three, half the license tax paid by the club

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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club pursuant to sections two and 2A of this Act in respect of the year commencing the first day of July, one thousand nine hundred and sixty-two, on any poker machines kept, used or operated at any time between the first day of July and the thirty-first day of December, one thousand nine hundred and sixty-two, and the whole of the license tax paid pursuant to such sections and section four of this Act on or before the thirty-first day of May, one thousand nine hundred and sixty-three, in respect of any poker machines kept, used or operated for the first time after the said thirty-first day of December, one thousand nine hundred and sixty-two, and on or before the thirty-first day of May, one thousand nine hundred and sixty-three; and

- (ii) in respect of any subsequent taxing period the license tax paid during that period.

“taxing period” means the period of six months ending the thirty-first day of May or the thirtieth day of November, as the case may be, in any year in respect of which supplementary license tax is payable.

(3) No license tax shall be an allowable deduction as referred to in paragraph (b) of the definition of “net revenue from poker machines” in subsection two of this section unless such license tax has been paid on or before the due date of payment.

(4)

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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(4) (a) Where in respect of any period of twelve months ending the thirtieth day of November the aggregate net revenue from poker machines derived by a club during such period from the keeping, use or operation of poker machines by the club is five thousand pounds or less, supplementary license tax shall not be payable by the club in respect of the taxing period ending the thirtieth day of November, or be deemed to have been payable by the club in respect of the taxing period ended the thirty-first day of May immediately preceding and any supplementary license tax paid by the club in respect of such preceding taxing period ended the thirty-first day of May shall be refunded to the club.

(b) Where in respect of any period of twelve months ending the thirtieth day of November the aggregate net revenue from poker machines derived by a club during such period from the keeping, use or operation of poker machines by the club—

- (i) is more than five thousand pounds but less than ten thousand pounds, or
- (ii) is ten thousand pounds or more and the club has been relieved of its obligation to pay the whole or any part of the supplementary license tax in respect of the taxing period ended the thirty-first day of May within such period of twelve months,

the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November in that year shall be an amount equivalent to the difference between—

- (iii) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the taxable aggregate net revenue from poker machines derived by the

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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the club during the said period of twelve months ending the thirtieth day of November; and

- (iv) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

In this paragraph "taxable aggregate net revenue" means the aggregate net revenue after deducting therefrom the sum of five thousand pounds reduced by one pound for every one pound, up to five thousand pounds, by which such aggregate net revenue exceeds five thousand pounds.

Where the supplementary license tax paid by a club in respect of the taxing period ended the said thirty-first day of May exceeds the supplementary license tax payable by the club in respect of the taxing period ended the thirtieth day of November in pursuance of this paragraph, the excess shall be refunded to the club.

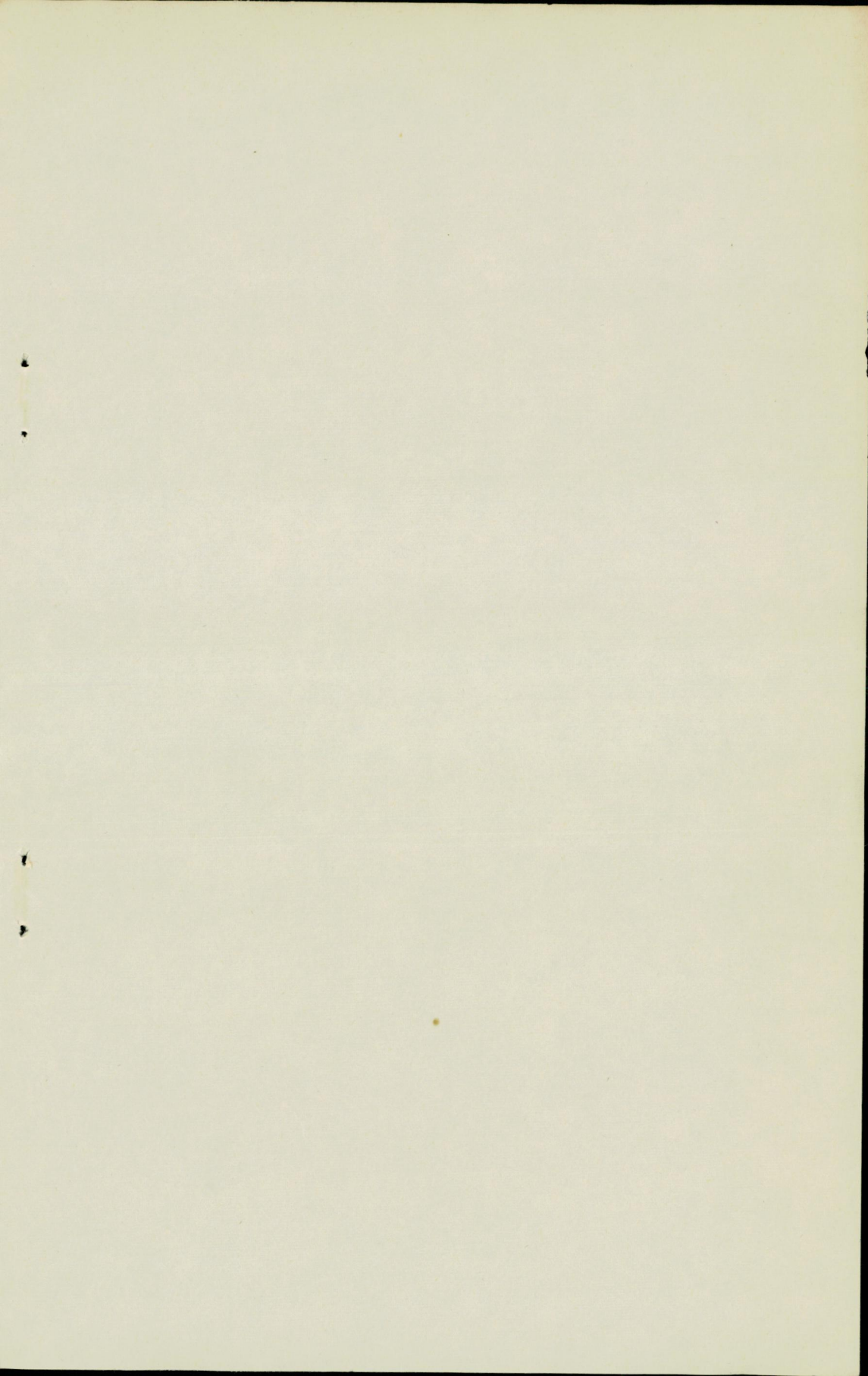
(5) The supplementary license tax payable under this section shall be additional to any license tax paid or payable under sections two, 2A and four of this Act.

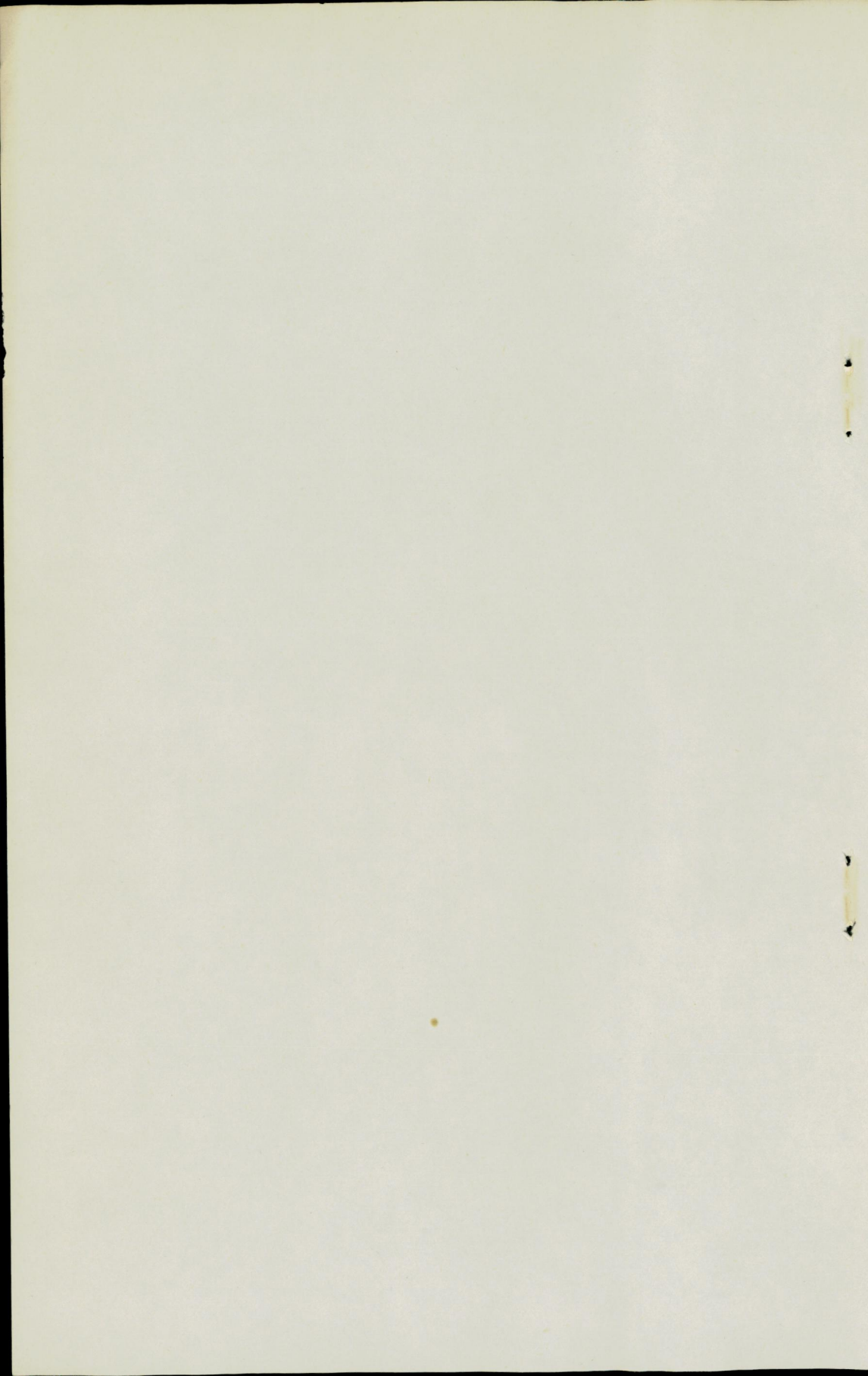
(6) Any refunds payable under this section shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

(7) Where the supplementary license tax calculated in accordance with the provisions of this Act is less than one pound no supplementary license tax shall be payable.

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BY AUTHORITY:







*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. 26, 1962.

An Act to make provision with respect to the imposition of a supplementary license tax additional to the license tax imposed 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, 1956-1959; 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) Taxation Amendment Act, 1962".
- (2)
- Short title and citation.

*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.*

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

- Amendment of Act No. 18, 1956.      **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1959, is amended—
- Sec. 2.      (a) by omitting from section two the figures “1959” and by inserting in lieu thereof the figures “1962”;
- (License tax on certain clubs.)
- Sec. 3.      (b) by omitting from subsection one of section three the figures “1959” and by inserting in lieu thereof the figures “1962”;
- (Reduction of license tax in certain cases.)
- Sec. 4.      (c) (i) by omitting from section four the figures “1959” and by inserting in lieu thereof the figures “1962”;
- (License tax where license issued after 1st January in any year.)      (ii) by omitting from the same section the words “section two or”;
- New sec. 6.      (d) by inserting next after section five the following new section : —
- Supple-  
mentary  
license tax.
6. (1) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1962, and to any concessions, reductions and exemptions herein provided for, 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 supplementary license tax, in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three and each subsequent taxing period, at the rate of two shillings and sixpence in the pound on the net revenue from poker machines kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA.

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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(2) In this section—

“aggregate net revenue from poker machines” in relation to any period of twelve months ending the thirtieth day of November means the sum of the gross revenue from poker machines in respect of the taxing periods ending the thirty-first day of May and the thirtieth day of November in such period of twelve months reduced by the deductions under paragraphs (a) and (b) of the definition of “net revenue from poker machines” which a club is entitled to make in respect of such taxing periods.

“gross revenue from poker machines” in relation to any taxing period means the total amount of money inserted in poker machines of a club by persons using or operating such machines for the purpose of gaming during that period less the amounts released directly by such machines as prize money during that period.

“net revenue from poker machines” in relation to any taxing period means the gross revenue from poker machines derived during that period from poker machines of a club less :—

- (a) the value of prizes paid or given during that period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period; and
- (b) (i) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three, half the license tax paid by the club

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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club pursuant to sections two and 2A of this Act in respect of the year commencing the first day of July, one thousand nine hundred and sixty-two, on any poker machines kept, used or operated at any time between the first day of July and the thirty-first day of December, one thousand nine hundred and sixty-two, and the whole of the license tax paid pursuant to such sections and section four of this Act on or before the thirty-first day of May, one thousand nine hundred and sixty-three, in respect of any poker machines kept, used or operated for the first time after the said thirty-first day of December, one thousand nine hundred and sixty-two, and on or before the thirty-first day of May, one thousand nine hundred and sixty-three; and

- (ii) in respect of any subsequent taxing period the license tax paid during that period.

“taxing period” means the period of six months ending the thirty-first day of May or the thirtieth day of November, as the case may be, in any year in respect of which supplementary license tax is payable.

(3) No license tax shall be an allowable deduction as referred to in paragraph (b) of the definition of “net revenue from poker machines” in subsection two of this section unless such license tax has been paid on or before the due date of payment. (4)

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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(4) (a) Where in respect of any period of twelve months ending the thirtieth day of November the aggregate net revenue from poker machines derived by a club during such period from the keeping, use or operation of poker machines by the club is five thousand pounds or less, supplementary license tax shall not be payable by the club in respect of the taxing period ending the thirtieth day of November, or be deemed to have been payable by the club in respect of the taxing period ended the thirty-first day of May immediately preceding and any supplementary license tax paid by the club in respect of such preceding taxing period ended the thirty-first day of May shall be refunded to the club.

(b) Where in respect of any period of twelve months ending the thirtieth day of November the aggregate net revenue from poker machines derived by a club during such period from the keeping, use or operation of poker machines by the club—

- (i) is more than five thousand pounds but less than ten thousand pounds, or
- (ii) is ten thousand pounds or more and the club has been relieved of its obligation to pay the whole or any part of the supplementary license tax in respect of the taxing period ended the thirty-first day of May within such period of twelve months,

the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November in that year shall be an amount equivalent to the difference between—

- (iii) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the taxable aggregate net revenue from poker machines derived by the

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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the club during the said period of twelve months ending the thirtieth day of November; and

- (iv) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

In this paragraph "taxable aggregate net revenue" means the aggregate net revenue after deducting therefrom the sum of five thousand pounds reduced by one pound for every one pound, up to five thousand pounds, by which such aggregate net revenue exceeds five thousand pounds.

Where the supplementary license tax paid by a club in respect of the taxing period ended the said thirty-first day of May exceeds the supplementary license tax payable by the club in respect of the taxing period ended the thirtieth day of November in pursuance of this paragraph, the excess shall be refunded to the club.

(5) The supplementary license tax payable under this section shall be additional to any license tax paid or payable under sections two, 2A and four of this Act.

(6) 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.

(7) Where the supplementary license tax calculated in accordance with the provisions of this Act is less than one pound no supplementary license tax shall be payable.

*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 imposition of a supplementary license tax additional to the license tax imposed 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, 1956-1959; 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:—

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(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

- 5   **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1959, is amended—
- (a) by omitting from section two the figures “1959” and by inserting in lieu thereof the figures “1962”;
- 10   (b) by omitting from subsection one of section three the figures “1959” and by inserting in lieu thereof the figures “1962”;
- (c) (i) by omitting from section four the figures “1959” and by inserting in lieu thereof the figures “1962”;
- 15       (ii) by omitting from the same section the words “section two or”;
- (d) by inserting next after section five the following new section : —
- 20       6. (1) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1962, and to any concessions, reductions and exemptions herein provided for, 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 supplementary license tax, in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three and each subsequent taxing period, at the rate of two shillings and sixpence in the pound on the net revenue from poker machines kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA.
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- 30

*Gaming and Betting (Poker Machines) Taxation Amendment.*

(2) In this section—

5 “aggregate net revenue from poker machines”  
in relation to any period of twelve months  
ending the thirtieth day of November means  
the sum of the gross revenue from poker  
machines in respect of the taxing periods  
10 ending the thirty-first day of May and the  
thirtieth day of November in such period of  
twelve months reduced by the deductions  
under paragraphs (a) and (b) of the  
definition of “net revenue from poker  
machines” which a club is entitled to make  
in respect of such taxing periods.

15 “gross revenue from poker machines” in relation  
to any taxing period means the total amount  
of money inserted in poker machines of a  
club by persons using or operating such  
machines for the purpose of gaming during  
20 that period less the amounts released  
directly by such machines as prize money  
during that period.

25 “net revenue from poker machines” in relation  
to any taxing period means the gross  
revenue from poker machines derived dur-  
ing that period from poker machines of a  
club less :—

30 (a) the value of prizes paid or given  
during that period by the club to  
persons using or operating such  
machines for the purpose of gaming  
additional to the amounts released  
directly by such machines as prize  
money during that period ; and

35 (b) (i) in respect of the taxing period  
ending the thirty-first day of  
May, one thousand nine  
hundred and sixty-three, half  
the license tax paid by the  
club

Gaming and Betting (Poker Machines) Taxation Amendment.

5 club pursuant to sections two  
and 2A of this Act in respect  
of the year commencing the  
first day of July, one thousand  
nine hundred and sixty-two,  
10 on any poker machines kept,  
used or operated at any time  
between the first day of July  
and the thirty-first day of  
December, one thousand nine  
hundred and sixty-two, and the  
15 whole of the license tax paid  
pursuant to such sections and  
section four of this Act on or  
before the thirty-first day of  
May, one thousand nine  
hundred and sixty-three, in  
20 respect of any poker machines  
kept, used or operated for  
the first time after the said  
thirty-first day of December,  
one thousand nine hundred and  
sixty-two, and on or before the  
25 thirty-first day of May, one  
thousand nine hundred and  
sixty-three; and

(ii) in respect of any subsequent  
taxing period the license tax  
paid during that period.

30 "taxing period" means the period of six months  
ending the thirty-first day of May or the  
thirtieth day of November, as the case may  
be, in any year in respect of which supple-  
mentary license tax is payable.

35 (3) No license tax shall be an allowable  
deduction as referred to in paragraph (b) of the  
definition of "net revenue from poker machines" in  
subsection two of this section unless such license  
tax has been paid on or before the due date of  
40 payment. (4)

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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5 (4) (a) Where in respect of any period of  
twelve months ending the thirtieth day of November  
the aggregate net revenue from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club is five thousand pounds or less, supple-  
mentary license tax shall not be payable by the  
club in respect of the taxing period ending the  
10 thirtieth day of November, or be deemed to have  
been payable by the club in respect of the taxing  
period ended the thirty-first day of May imme-  
diately preceding and any supplementary license  
tax paid by the club in respect of such preceding  
15 taxing period ended the thirty-first day of May  
shall be refunded to the club.

20 (b) Where in respect of any period of  
twelve months ending the thirtieth day of Novem-  
ber the aggregate net revenue from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club—

(i) is more than five thousand pounds but less  
than ten thousand pounds, or

25 **(ii) is ten thousand pounds or more and the  
club has been relieved of its obligation to  
pay the whole or any part of the supple-  
mentary license tax in respect of the taxing  
period ended the thirty-first day of May  
within such period of twelve months,**

30 the supplementary license tax payable by the club  
in respect of the taxing period ending the thirtieth  
day of November in that year shall be an amount  
equivalent to the difference between—

35 (iii) the supplementary license tax calculated at  
the rate prescribed by subsection one of  
this section upon the taxable aggregate net  
revenue from poker machines derived by  
the

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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the club during the said period of twelve months ending the thirtieth day of November; and

- 5 (iv) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

10 In this paragraph "taxable aggregate net revenue" means the aggregate net revenue after deducting therefrom the sum of five thousand pounds reduced by one pound for every one pound, up to five thousand pounds, by which such aggregate net revenue exceeds five thousand pounds.

15 Where the supplementary license tax paid by a club in respect of the taxing period ended the said thirty-first day of May exceeds the supplementary license tax payable by the club in respect of the taxing period ended the thirtieth day of November in pursuance of this paragraph, the  
20 excess shall be refunded to the club.

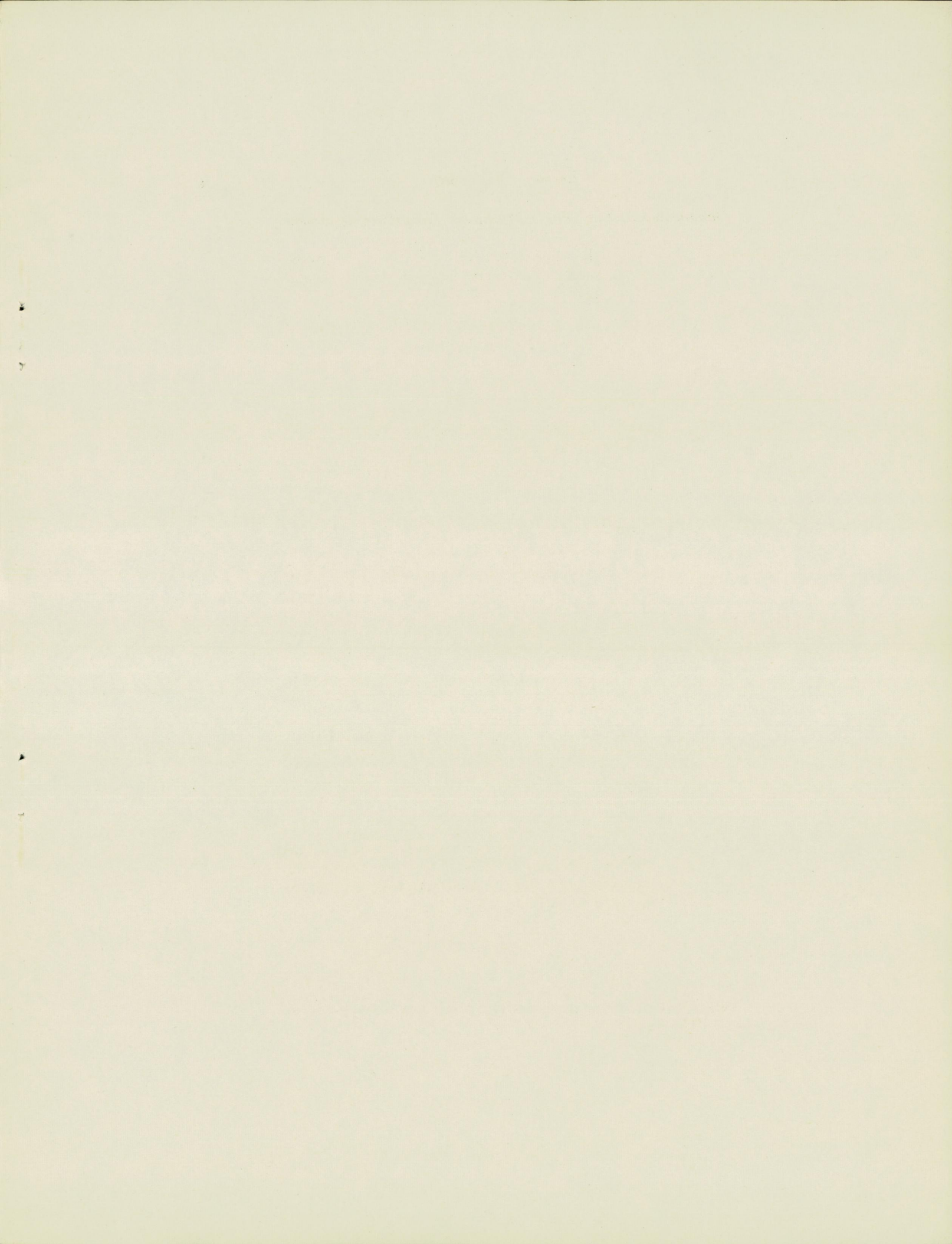
(5) The supplementary license tax payable under this section shall be additional to any license tax paid or payable under sections two, 2A and four of this Act.

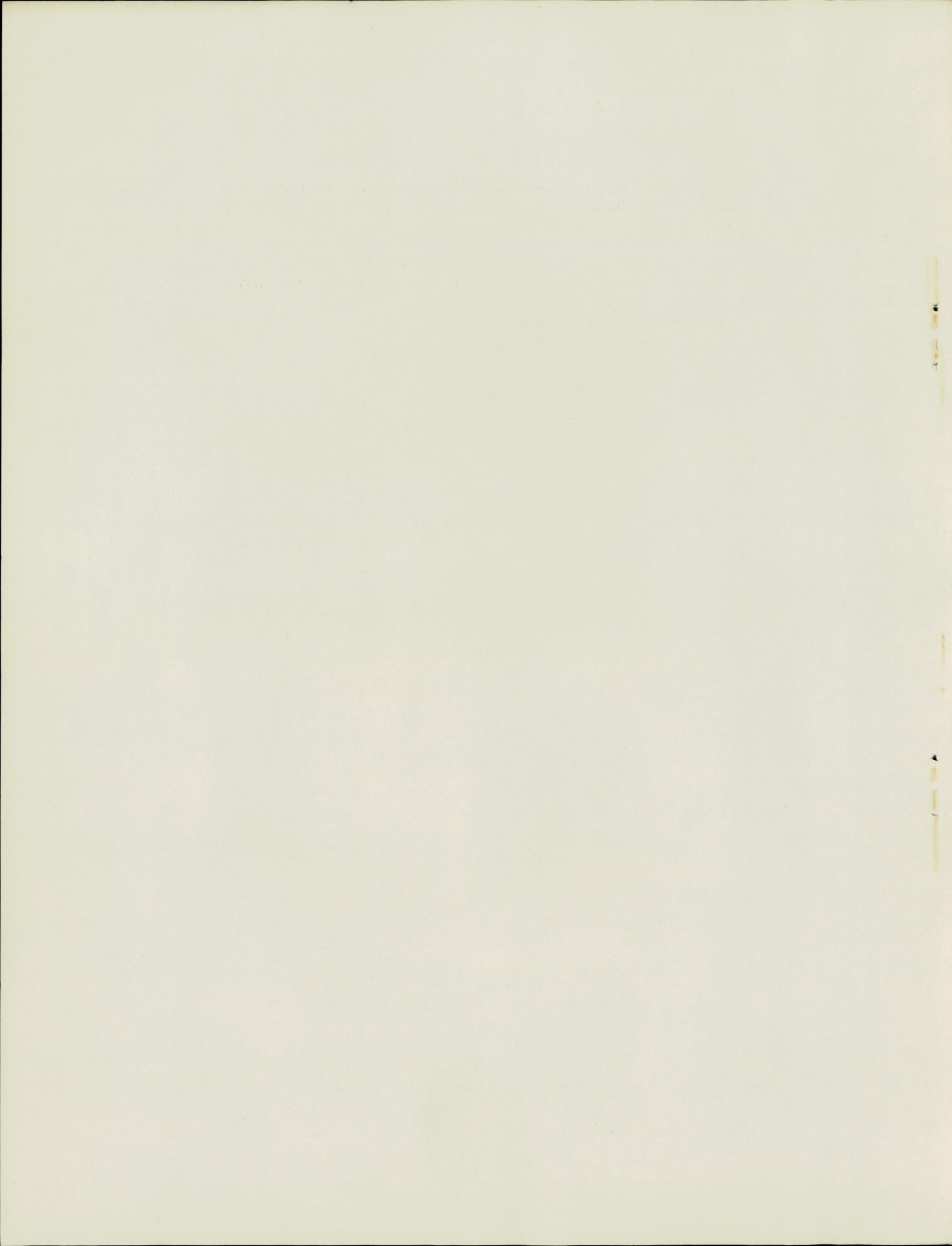
25 (6) Any refunds payable under this section shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

30 (7) Where the supplementary license tax calculated in accordance with the provisions of this Act is less than one pound no supplementary license tax shall be payable.

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BY AUTHORITY:





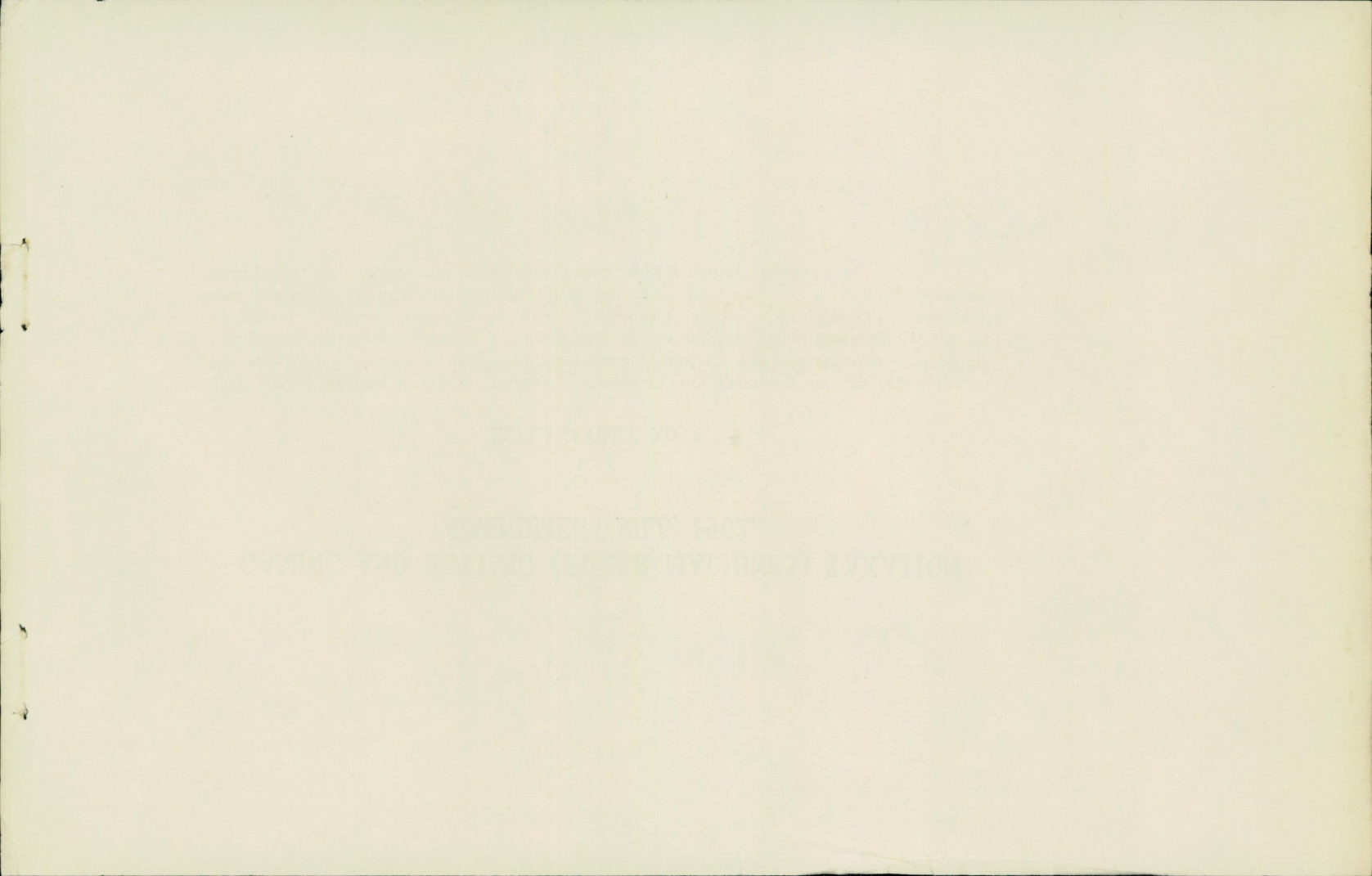


## **GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL, 1962.**

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### **EXPLANATORY NOTE.**

THE object of this Bill is to impose by way of supplementary license tax a tax at the rate of two shillings and sixpence in the pound on the net revenue derived by non-proprietary clubs in each taxing period of six months from the keeping, use or operation of poker machines by such clubs and to make other provisions incidental and ancillary to such imposition. The Bill also provides for certain concessions, exemptions and deductions in respect of such supplementary license tax.



No. , 1962.

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## A BILL

To make provision with respect to the imposition of a supplementary license tax additional to the license tax imposed 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, 1956-1959; and for purposes connected therewith.

[MR. KELLY;—22 November, 1962.]

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**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) Taxation Amendment Act, 1962".

Short title  
and  
citation.  
(2)

Gaming and Betting (Poker Machines) Taxation Amendment.

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

- 5   **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1959, is amended—
- (a) by omitting from section two the figures “1959” and by inserting in lieu thereof the figures “1962”;
- 10   (b) by omitting from subsection one of section three the figures “1959” and by inserting in lieu thereof the figures “1962”;
- (c) (i) by omitting from section four the figures “1959” and by inserting in lieu thereof the figures “1962”;
- 15       (ii) by omitting from the same section the words “section two or”;
- (d) by inserting next after section five the following new section :—
- 20       6. (1) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1962, and to any concessions, reductions and exemptions herein provided for, 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 supplementary license tax, in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three and each subsequent taxing period, at the rate of two shillings and sixpence in the pound on the net revenue from poker machines kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA.
- 25
- 30
- (2)

Amendment  
of Act No.  
18, 1956.

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

Sec. 3.  
(Reduction  
of license  
tax in  
certain  
cases.)

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

New sec. 6.

Supple-  
mentary  
license tax.

Sub Jan 27/12 ~~1000~~  
" " 31/5 800.

Mr. Denny

Gaming and Betting (Poker Machines) Taxation Amendment.

(2) In this section—

5 “aggregate net revenue from poker machines”  
in relation to any period of twelve months  
ending the thirtieth day of November means  
the sum of the gross revenue from poker  
machines in respect of the taxing periods  
ending the thirty-first day of May and the  
thirtieth day of November in such period of  
twelve months reduced by the deductions  
under paragraphs (a) and (b) of the  
10 definition of “net revenue from poker  
machines” which a club is entitled to make  
in respect of such taxing periods.

15 “gross revenue from poker machines” in relation  
to any taxing period means the total amount  
of money inserted in poker machines of a  
club by persons using or operating such  
machines for the purpose of gaming during  
that period less the amounts released  
20 directly by such machines as prize money  
during that period.

25 “net revenue from poker machines” in relation  
to any taxing period means the gross  
revenue from poker machines derived dur-  
ing that period from poker machines of a  
club less : —

30 (a) the value of prizes paid or given  
during that period by the club to  
persons using or operating such  
machines for the purpose of gaming  
additional to the amounts released  
directly by such machines as prize  
money during that period ; and

35 (b) (i) in respect of the taxing period  
ending the thirty-first day of  
May, one thousand nine  
hundred and sixty-three, half  
the license tax paid by the  
club

10 / w BOW

Gaming and Betting (Poker Machines) Taxation Amendment.

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club pursuant to sections two and 2A of this Act in respect of the year commencing the first day of July, one thousand nine hundred and sixty-two, on any poker machines kept, used or operated at any time between the first day of July and the thirty-first day of December, one thousand nine hundred and sixty-two, and the whole of the license tax paid pursuant to such sections and section four of this Act on or before the thirty-first day of May, one thousand nine hundred and sixty-three, in respect of any poker machines kept, used or operated for the first time after the said thirty-first day of December, one thousand nine hundred and sixty-two, and on or before the thirty-first day of May, one thousand nine hundred and sixty-three; and

(ii) in respect of any subsequent taxing period the license tax paid during that period.

“taxing period” means the period of six months ending the thirty-first day of May or the thirtieth day of November, as the case may be, in any year in respect of which supplementary license tax is payable.

(3) No license tax shall be an allowable deduction as referred to in paragraph (b) of the definition of “net revenue from poker machines” in subsection two of this section unless such license tax has been paid on or before the due date of payment. (4)

*Have 3 money*  
*to pay license*  
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Gaming and Betting (Poker Machines) Taxation Amendment.

5 (4) (a) Where in respect of any period of  
twelve months ending the thirtieth day of November  
the aggregate net revenue from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club is five thousand pounds or less, supple-  
mentary license tax shall not be payable by the  
club in respect of the taxing period ending the  
10 thirtieth day of November, or be deemed to have  
been payable by the club in respect of the taxing  
period ended the thirty-first day of May imme-  
diately preceding and any supplementary license  
tax paid by the club in respect of such preceding  
15 taxing period ended the thirty-first day of May  
shall be refunded to the club.

20 (b) Where in respect of any period of  
twelve months ending the thirtieth day of Novem-  
ber the aggregate net revenue from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club—

- (i) is more than five thousand pounds but less than ten thousand pounds, or
- 25 (ii) is ten thousand pounds or more and the club has been relieved of its obligation to pay the whole or any part of the supplementary license tax in respect of the taxing period ended the thirty-first day of May within such period of twelve months,

30 the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November in that year shall be an amount equivalent to the difference between—

- 35 (iii) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the taxable aggregate net revenue from poker machines derived by the

*Sup. Lic. 2000*

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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the club during the said period of twelve months ending the thirtieth day of November; and

- 5 (iv) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

10 In this paragraph "taxable aggregate net revenue" means the aggregate net revenue after deducting therefrom the sum of five thousand pounds reduced by one pound for every one pound, up to five thousand pounds, by which such aggregate net revenue exceeds five thousand pounds.

15 Where the supplementary license tax paid by a club in respect of the taxing period ended the said thirty-first day of May exceeds the supplementary license tax payable by the club in respect of the taxing period ended the thirtieth day of November in pursuance of this paragraph, the  
20 excess shall be refunded to the club.

(5) The supplementary license tax payable under this section shall be additional to any license tax paid or payable under sections two, 2A and four of this Act.

25 (6) 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.

30 (7) Where the supplementary license tax calculated in accordance with the provisions of this Act is less than one pound no supplementary license tax shall be payable.

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BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1962

[8d.]

No. , 1962.

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## A BILL

To make provision with respect to the imposition of a supplementary license tax additional to the license tax imposed 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, 1956-1959; and for purposes connected therewith.

[MR. KELLY;—22 *November*, 1962.]

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**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) Taxation Amendment Act, 1962".

Short title  
and  
citation.  
(2)

*Gaming and Betting (Poker Machines) Taxation Amendment.*

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

- 5   **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1959, is amended—
- (a) by omitting from section two the figures “1959” and by inserting in lieu thereof the figures “1962”;
- 10   (b) by omitting from subsection one of section three the figures “1959” and by inserting in lieu thereof the figures “1962”;
- (c) (i) by omitting from section four the figures “1959” and by inserting in lieu thereof the figures “1962”;
- 15       (ii) by omitting from the same section the words “section two or”;
- (d) by inserting next after section five the following new section :—
- 20       6. (1) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1962, and to any concessions, reductions and exemptions herein provided for, 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 supplementary license tax, in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three and each subsequent taxing period, at the rate of two shillings and sixpence in the pound on the net revenue from poker machines kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA.

Amendment of Act No. 18, 1956.

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

Sec. 3. (Reduction of license tax in certain cases.)

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

New sec. 6.

Supplementary license tax.

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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(2) In this section—

5 “aggregate net revenue from poker machines”  
in relation to any period of twelve months  
ending the thirtieth day of November means  
the sum of the gross revenue from poker  
machines in respect of the taxing periods  
ending the thirty-first day of May and the  
thirtieth day of November in such period of  
twelve months reduced by the deductions  
10 under paragraphs (a) and (b) of the  
definition of “net revenue from poker  
machines” which a club is entitled to make  
in respect of such taxing periods.

15 “gross revenue from poker machines” in relation  
to any taxing period means the total amount  
of money inserted in poker machines of a  
club by persons using or operating such  
machines for the purpose of gaming during  
that period less the amounts released  
20 directly by such machines as prize money  
during that period.

25 “net revenue from poker machines” in relation  
to any taxing period means the gross  
revenue from poker machines derived dur-  
ing that period from poker machines of a  
club less :—

30 (a) the value of prizes paid or given  
during that period by the club to  
persons using or operating such  
machines for the purpose of gaming  
additional to the amounts released  
directly by such machines as prize  
money during that period ; and

35 (b) (i) in respect of the taxing period  
ending the thirty-first day of  
May, one thousand nine  
hundred and sixty-three, half  
the license tax paid by the  
club

*Gaming and Betting (Poker Machines) Taxation Amendment.*

5 club pursuant to sections two  
and 2A of this Act in respect  
of the year commencing the  
first day of July, one thousand  
nine hundred and sixty-two,  
10 on any poker machines kept,  
used or operated at any time  
between the first day of July  
and the thirty-first day of  
December, one thousand nine  
hundred and sixty-two, and the  
15 whole of the license tax paid  
pursuant to such sections and  
section four of this Act on or  
before the thirty-first day of  
May, one thousand nine  
hundred and sixty-three, in  
20 respect of any poker machines  
kept, used or operated for  
the first time after the said  
thirty-first day of December,  
one thousand nine hundred and  
25 sixty-two, and on or before the  
thirty-first day of May, one  
thousand nine hundred and  
sixty-three; and

(ii) in respect of any subsequent  
taxing period the license tax  
paid during that period.

30 “taxing period” means the period of six months  
ending the thirty-first day of May or the  
thirtieth day of November, as the case may  
be, in any year in respect of which supple-  
mentary license tax is payable.

35 (3) No license tax shall be an allowable  
deduction as referred to in paragraph (b) of the  
definition of “net revenue from poker machines” in  
subsection two of this section unless such license  
tax has been paid on or before the due date of  
40 payment. (4)

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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5 (4) (a) Where in respect of any period of  
twelve months ending the thirtieth day of November  
the aggregate net revenue from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club is five thousand pounds or less, supple-  
mentary license tax shall not be payable by the  
club in respect of the taxing period ending the  
10 thirtieth day of November, or be deemed to have  
been payable by the club in respect of the taxing  
period ended the thirty-first day of May imme-  
diately preceding and any supplementary license  
tax paid by the club in respect of such preceding  
15 taxing period ended the thirty-first day of May  
shall be refunded to the club.

20 (b) Where in respect of any period of  
twelve months ending the thirtieth day of Novem-  
ber the aggregate net revenue from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club—

(i) is more than five thousand pounds but less  
than ten thousand pounds, or

25 (ii) is ten thousand pounds or more and the  
club has been relieved of its obligation to  
pay the whole or any part of the supple-  
mentary license tax in respect of the taxing  
period ended the thirty-first day of May  
within such period of twelve months,

30 the supplementary license tax payable by the club  
in respect of the taxing period ending the thirtieth  
day of November in that year shall be an amount  
equivalent to the difference between—

35 (iii) the supplementary license tax calculated at  
the rate prescribed by subsection one of  
this section upon the taxable aggregate net  
revenue from poker machines derived by  
the

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*Gaming and Betting (Poker Machines) Taxation Amendment.*

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the club during the said period of twelve months ending the thirtieth day of November; and

- 5 (iv) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

10 In this paragraph "taxable aggregate net revenue" means the aggregate net revenue after deducting therefrom the sum of five thousand pounds reduced by one pound for every one pound, up to five thousand pounds, by which such aggregate net revenue exceeds five thousand pounds.

15 Where the supplementary license tax paid by a club in respect of the taxing period ended the said thirty-first day of May exceeds the supplementary license tax payable by the club in respect of the taxing period ended the thirtieth day of November in pursuance of this paragraph, the  
20 excess shall be refunded to the club.

(5) The supplementary license tax payable under this section shall be additional to any license tax paid or payable under sections two, 2A and four of this Act.

25 (6) 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.

30 (7) Where the supplementary license tax calculated in accordance with the provisions of this Act is less than one pound no supplementary license tax shall be payable.

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[8d.]



