

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, 9 December, 1964.*

New South Wales



ANNO TERTIO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1964.

An Act to make further provision with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1963 ; to impose an additional supplementary license tax upon such clubs ; for these purposes to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962 ; and for purposes connected therewith.

BE

Gaming and Betting (Poker Machines) Taxation Amendment.

BE 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, 1964". Short title and citation.

(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, 1956-1964.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, is amended— Amendment of Act No. 18, 1956.

(a) (i) by omitting from section two the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 2. (License tax on certain clubs.)

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

(2) (a) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of lesser value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, no license tax in respect of the said period shall be payable for the replacement machine. Replacement machines.

(b)

Gaming and Betting (Poker Machines) Taxation Amendment.

5 (b) If during the period of twelve
 months ending on the thirtieth day of June
 in any year a club discontinues the keeping,
 use or operation of a poker machine kept, used
 or operated pursuant to a license or renewal
 of a license issued under the said Part IIIA
 and replaces such poker machine with a poker
 machine (herein referred to as a replacement
 machine) the use or operation of which
 10 depends upon the insertion therein of an
 Australian coin of greater value than the coin
 upon the insertion of which the use or opera-
 tion of the first-mentioned poker machine
 depends, the license tax which but for the
 15 provisions of this paragraph would be pay-
 able upon the replacement machine in respect
 of the replacement period shall be reduced
 by the license tax which would be payable
 upon a poker machine of the same class as
 20 the first-mentioned poker machine in respect
 of the replacement period if it was kept, used
 or operated by the club during the replacement
 period.

25 In this paragraph "replacement period"
 means that portion of the period of twelve
 months hereinbefore referred to which com-
 mences on the date such replacement machine
 is first kept, used or operated by the club and
 ends on the thirtieth day of June next
 30 following.

- (b) by omitting from subsection one of section three Sec. 3.
 the figures and symbols "1912-1962," and by (Reduction
 inserting in lieu thereof the words, figures and of license
 symbols "1912, as amended by subsequent Acts,"; tax in cer-
 tain cases.)
- 35 (c) by omitting from section four the figures and Sec. 4.
 symbols "1912-1962," and by inserting in lieu (License tax
 thereof the words, figures and symbols "1912, as where license
 amended by subsequent Acts,"; issued after
 1st January
 in any year.)
- (d)

Gaming and Betting (Poker Machines) Taxation Amendment.

(d) by inserting next after section five the following New sec. 5A.
new section :—

5A. (1) In this section—

5 “gross revenue from poker machines” and
“taxing period” have the meanings
ascribed thereto in section six of this
Act;

Concession
of license
tax.

10 “net takings from poker machines” in
relation to any period of twelve months
ending the thirty-first day of May means
the sum of the gross revenue from poker
machines in respect of the taxing periods
15 ending the thirtieth day of November
and the thirty-first day of May in such
period of twelve months less the
amounts referred to in paragraph (a)
of the definition of “net revenue from
poker machines” in section six of this
Act in respect of such taxing periods.

20 (2) Where in respect of any period of
twelve months ending the thirty-first day of May in
any year the net takings from poker machines
derived by a club during such period from the
25 keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license issued under Part IIIA of the Gaming and
Betting Act, 1912, as amended by subsequent
Acts, do not exceed fifteen thousand pounds the
license tax which would but for the provisions
30 of this subsection be payable shall, in respect of
the period of twelve months ending the thirtieth
day of June next following the said thirty-first day
of May, be reduced by one-half.

35 (3) Where in respect of any period of
twelve months ending the thirty-first day of May
in any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license

Gaming and Betting (Poker Machines) Taxation Amendment.

5 license issued under the said Part IIIA exceed fifteen thousand pounds the license tax which would but for the provisions of this subsection be payable shall, in respect of the period of twelve months ending the thirtieth day of June next following the said thirty-first day of May, be reduced by one-half less one pound for every one pound by which such net takings exceed fifteen thousand pounds.

10 Where a club is entitled to a reduction under this subsection as well as to a reduction under section three of this Act the reduction under this subsection shall be first applied to determine the amount of license tax upon which the reduction under the said section three shall operate.

15 (4) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section shall be credited to the club in respect of the license tax payable by such club in respect of the next ensuing period of twelve months.

20 (b) Where the amount of any such refund exceeds the amount of such license tax the excess shall be refunded to the club.

25 Any amount refunded under this paragraph shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

30 (e) (i) by omitting from subsection one of section six the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 6. (Supplementary license tax.)

35 (ii) by inserting at the end of subsection one of the same section the following proviso :—

Provided that, in respect of the period of twelve months ending the thirty-first day of May, one thousand nine hundred and sixty-six, or any subsequent period of twelve months ending the thirty-first day of May, there

Gaming and Betting (Poker Machines) Taxation Amendment.

- 5 there shall be so charged, levied, collected
and paid an additional supplementary license
tax at the rate of sixpence in the pound on
the amount by which the total of the net
revenues from poker machines so kept, used
or operated by any such club during the tax-
ing periods ending the thirtieth day of
November and the thirty-first day of May in
such period of twelve months exceeds fifty
10 thousand pounds.
- 15 (iii) by inserting at the end of subparagraph (ii)
of paragraph (b) of the definition of "net
revenue from poker machines" in subsection
two of the same section the words "License
tax paid during a taxing period shall for the
purposes of this subparagraph be exclusive
of any amount credited to or refundable to
a club in respect of that taxing period under
section 5A of this Act.";
- 20 (iv) by inserting in subsection five of the same
section after the word "supplementary" the
words "and additional supplementary".

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1964

[8d.]

GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL, 1964.

EXPLANATORY NOTE.

THE objects of this Bill are—

- (a) to provide for adjustment of the license tax payable where poker machines kept, used or operated by a club are replaced by machines, the operation of which depend upon the insertion of a coin other than that upon which such replaced machines depended ;
- (b) to provide for the reduction of license tax where the net takings from poker machines kept, used or operated by a club do not exceed £15,000 and for a varying reduction when they exceed £15,000 in any period of twelve months ;
and
- (c) to impose an additional supplementary license tax at the rate of sixpence in the pound on the amount by which the net revenues from poker machines kept, used or operated by a club in a period of twelve months exceed £50,000.

1940

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REPRODUCED FROM THE
OFFICIAL RECORDS OF THE NATIONAL ARCHIVES

PROOF

No. , 1964

A BILL

To make further provision with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1963 ; to impose an additional supplementary license tax upon such clubs ; for these purposes to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962 ; and for purposes connected therewith.

BE

Gaming and Betting (Poker Machines) Taxation Amendment.

BE 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, 1964". Short title and citation.

(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, 1956-1964.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, is amended— Amendment of Act No. 18, 1956.

(a) (i) by omitting from section two the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 2. (License tax on certain clubs.)

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

(2) (a) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of lesser value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, no license tax in respect of the said period shall be payable for the replacement machine. Replacement machines.

(b)

Gaming and Betting (Poker Machines) Taxation Amendment.

5 (b) If during the period of twelve
 months ending on the thirtieth day of June
 in any year a club discontinues the keeping,
 use or operation of a poker machine kept, used
 or operated pursuant to a license or renewal
 of a license issued under the said Part IIIA
 and replaces such poker machine with a poker
 machine (herein referred to as a replacement
 machine) the use or operation of which
 10 depends upon the insertion therein of an
 Australian coin of greater value than the coin
 upon the insertion of which the use or opera-
 tion of the first-mentioned poker machine
 depends, the license tax which but for the
 15 provisions of this paragraph would be pay-
 able upon the replacement machine in respect
 of the replacement period shall be reduced
 by the license tax which would be payable
 upon a poker machine of the same class as
 20 the first-mentioned poker machine in respect
 of the replacement period if it was kept, used
 or operated by the club during the replacement
 period.

25 In this paragraph "replacement period"
 means that portion of the period of twelve
 months hereinbefore referred to which com-
 mences on the date such replacement machine
 is first kept, used or operated by the club and
 30 ends on the thirtieth day of June next
 following.

- (b) by omitting from subsection one of section three Sec. 3.
 the figures and symbols "1912-1962," and by (Reduction
 inserting in lieu thereof the words, figures and of license
 symbols "1912, as amended by subsequent Acts,"; tax in cer-
 tain cases.)
- 35 (c) by omitting from section four the figures and Sec. 4.
 symbols "1912-1962," and by inserting in lieu (License tax
 thereof the words, figures and symbols "1912, as where license
 amended by subsequent Acts,"; issued after
 1st January
 in any year.)
- (d)

Gaming and Betting (Poker Machines) Taxation Amendment.

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

5A. (1) In this section—

Concession
of license
tax.

5 “gross revenue from poker machines” and
“taxing period” have the meanings
ascribed thereto in section six of this
Act;

10 “net takings from poker machines” in
relation to any period of twelve months
ending the thirty-first day of May means
the sum of the gross revenue from poker
machines in respect of the taxing periods
15 ending the thirtieth day of November
and the thirty-first day of May in such
period of twelve months less the
amounts referred to in paragraph (a)
of the definition of “net revenue from
poker machines” in section six of this
Act in respect of such taxing periods.

20 (2) Where in respect of any period of
twelve months ending the thirty-first day of May in
any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
25 the club pursuant to any license or renewal of
license issued under Part IIIA of the Gaming and
Betting Act, 1912, as amended by subsequent
Acts, do not exceed fifteen thousand pounds the
license tax which would but for the provisions
30 of this subsection be payable shall, in respect of
the period of twelve months ending the thirtieth
day of June next following the said thirty-first day
of May, be reduced by one-half.

35 (3) Where in respect of any period of
twelve months ending the thirty-first day of May
in any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license

Gaming and Betting (Poker Machines) Taxation Amendment.

license issued under the said Part IIIA exceed fifteen thousand pounds the license tax which would but for the provisions of this subsection be payable shall, in respect of the period of twelve months ending the thirtieth day of June next following the said thirty-first day of May, be reduced by one-half less one pound for every one pound by which such net takings exceed fifteen thousand pounds.

Where a club is entitled to a reduction under this subsection as well as to a reduction under section three of this Act the reduction under this subsection shall be first applied to determine the amount of license tax upon which the reduction under the said section three shall operate.

(4) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section shall be credited to the club in respect of the license tax payable by such club in respect of the next ensuing period of twelve months.

(b) Where the amount of any such refund exceeds the amount of such license tax the excess shall be refunded to the club.

Any amount refunded under this paragraph shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

(e) (i) by omitting from subsection one of section six the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,";

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

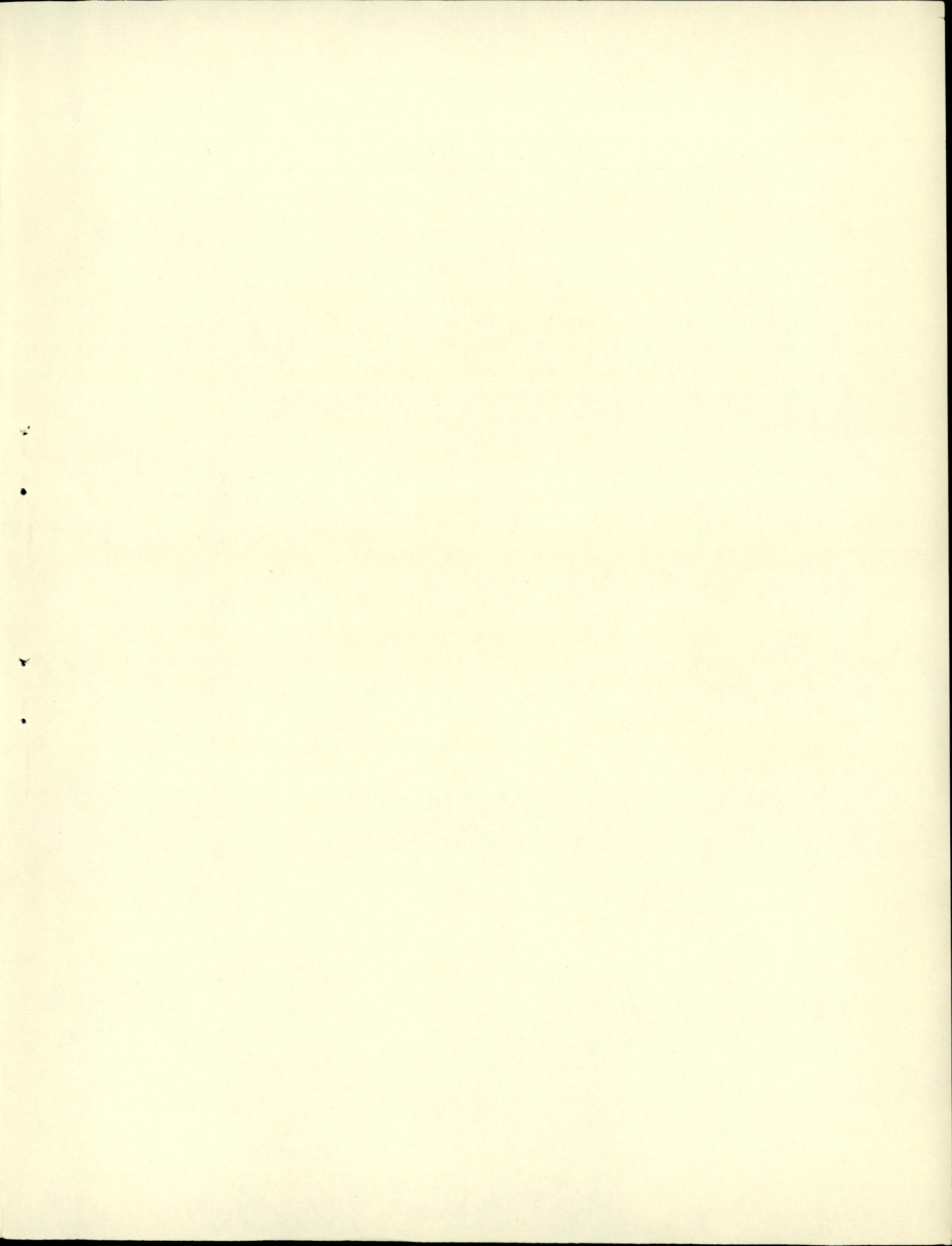
Provided that, in respect of the period of twelve months ending the thirty-first day of May, one thousand nine hundred and sixty-six, or any subsequent period of twelve months ending the thirty-first day of May, there

Gaming and Betting (Poker Machines) Taxation Amendment.

- 5 there shall be so charged, levied, collected
and paid an additional supplementary license
tax at the rate of sixpence in the pound on
the amount by which the total of the net
revenues from poker machines so kept, used
or operated by any such club during the tax-
ing periods ending the thirtieth day of
November and the thirty-first day of May in
such period of twelve months exceeds fifty
10 thousand pounds.
- 15 (iii) by inserting at the end of subparagraph (ii)
of paragraph (b) of the definition of "net
revenue from poker machines" in subsection
two of the same section the words "License
tax paid during a taxing period shall for the
purposes of this subparagraph be exclusive
of any amount credited to or refundable to
a club in respect of that taxing period under
section 5A of this Act.";
- 20 (iv) by inserting in subsection five of the same
section after the word "supplementary" the
words "and additional supplementary".

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1964



TRCOP

BE

New South Wales



ANNO TERTIO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 60, 1964.

An Act to make further provision with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1963 ; to impose an additional supplementary license tax upon such clubs ; for these purposes to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962 ; and for purposes connected therewith. [Assented to, 16th December, 1964.]

BE

Gaming and Betting (Poker Machines) Taxation Amendment.

BE 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:—

Short title and citation.

1. (1) This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1964".

(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, 1956-1964.

Amendment of Act No. 18, 1956.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, is amended—

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

(a) (i) by omitting from section two the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,";

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

Replacement machines.

(2) (a) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of lesser value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, no license tax in respect of the said period shall be payable for the replacement machine.

(b)

Gaming and Betting (Poker Machines) Taxation Amendment.

(b) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under the said Part IIIA and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of greater value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, the license tax which but for the provisions of this paragraph would be payable upon the replacement machine in respect of the replacement period shall be reduced by the license tax which would be payable upon a poker machine of the same class as the first-mentioned poker machine in respect of the replacement period if it was kept, used or operated by the club during the replacement period.

In this paragraph "replacement period" means that portion of the period of twelve months hereinbefore referred to which commences on the date such replacement machine is first kept, used or operated by the club and ends on the thirtieth day of June next following.

- (b) by omitting from subsection one of section three the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 3. (Reduction of license tax in certain cases.)
- (c) by omitting from section four the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 4. (License tax where license issued after 1st January in any year.)
- (d)

Gaming and Betting (Poker Machines) Taxation Amendment.

New sec. 5A. (d) by inserting next after section five the following new section :—

Concession
of license
tax.

5A. (1) In this section—

“gross revenue from poker machines” and
“taxing period” have the meanings
ascribed thereto in section six of this
Act;

“net takings from poker machines” in
relation to any period of twelve months
ending the thirty-first day of May means
the sum of the gross revenue from poker
machines in respect of the taxing periods
ending the thirtieth day of November
and the thirty-first day of May in such
period of twelve months less the
amounts referred to in paragraph (a)
of the definition of “net revenue from
poker machines” in section six of this
Act in respect of such taxing periods.

(2) Where in respect of any period of
twelve months ending the thirty-first day of May in
any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license issued under Part IIIA of the Gaming and
Betting Act, 1912, as amended by subsequent
Acts, do not exceed fifteen thousand pounds the
license tax which would but for the provisions
of this subsection be payable shall, in respect of
the period of twelve months ending the thirtieth
day of June next following the said thirty-first day
of May, be reduced by one-half.

(3) Where in respect of any period of
twelve months ending the thirty-first day of May
in any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license

Gaming and Betting (Poker Machines) Taxation Amendment.

license issued under the said Part IIIA exceed fifteen thousand pounds the license tax which would but for the provisions of this subsection be payable shall, in respect of the period of twelve months ending the thirtieth day of June next following the said thirty-first day of May, be reduced by one-half less one pound for every one pound by which such net takings exceed fifteen thousand pounds.

Where a club is entitled to a reduction under this subsection as well as to a reduction under section three of this Act the reduction under this subsection shall be first applied to determine the amount of license tax upon which the reduction under the said section three shall operate.

(4) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section shall be credited to the club in respect of the license tax payable by such club in respect of the next ensuing period of twelve months.

(b) Where the amount of any such refund exceeds the amount of such license tax the excess shall be refunded to the club.

Any amount refunded under this paragraph shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

(e) (i) by omitting from subsection one of section **Sec. 6.** six the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; (Supplementary license tax.)

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

Provided that, in respect of the period of twelve months ending the thirty-first day of May, one thousand nine hundred and sixty-six, or any subsequent period of twelve months ending the thirty-first day of May, there

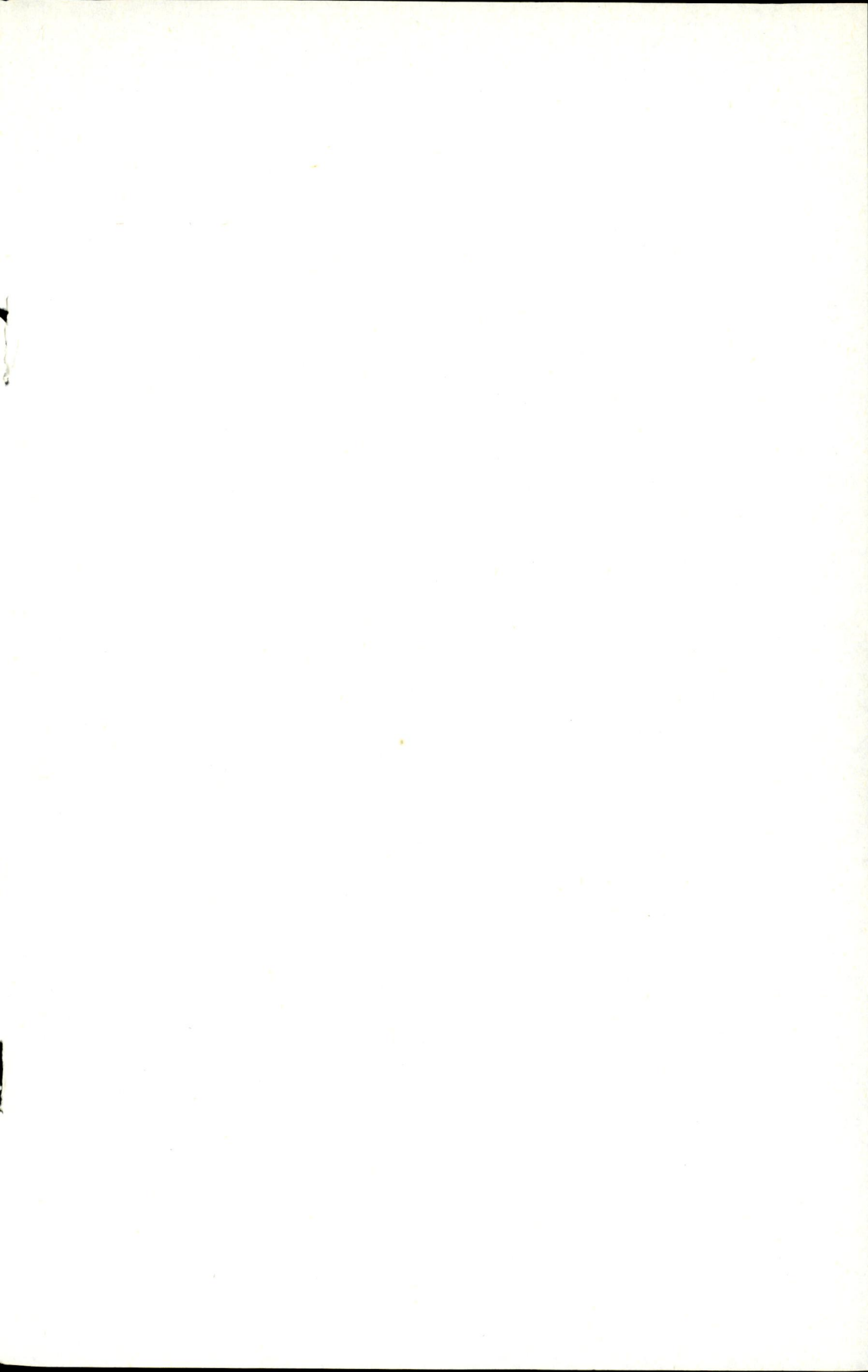
Gaming and Betting (Poker Machines) Taxation Amendment.

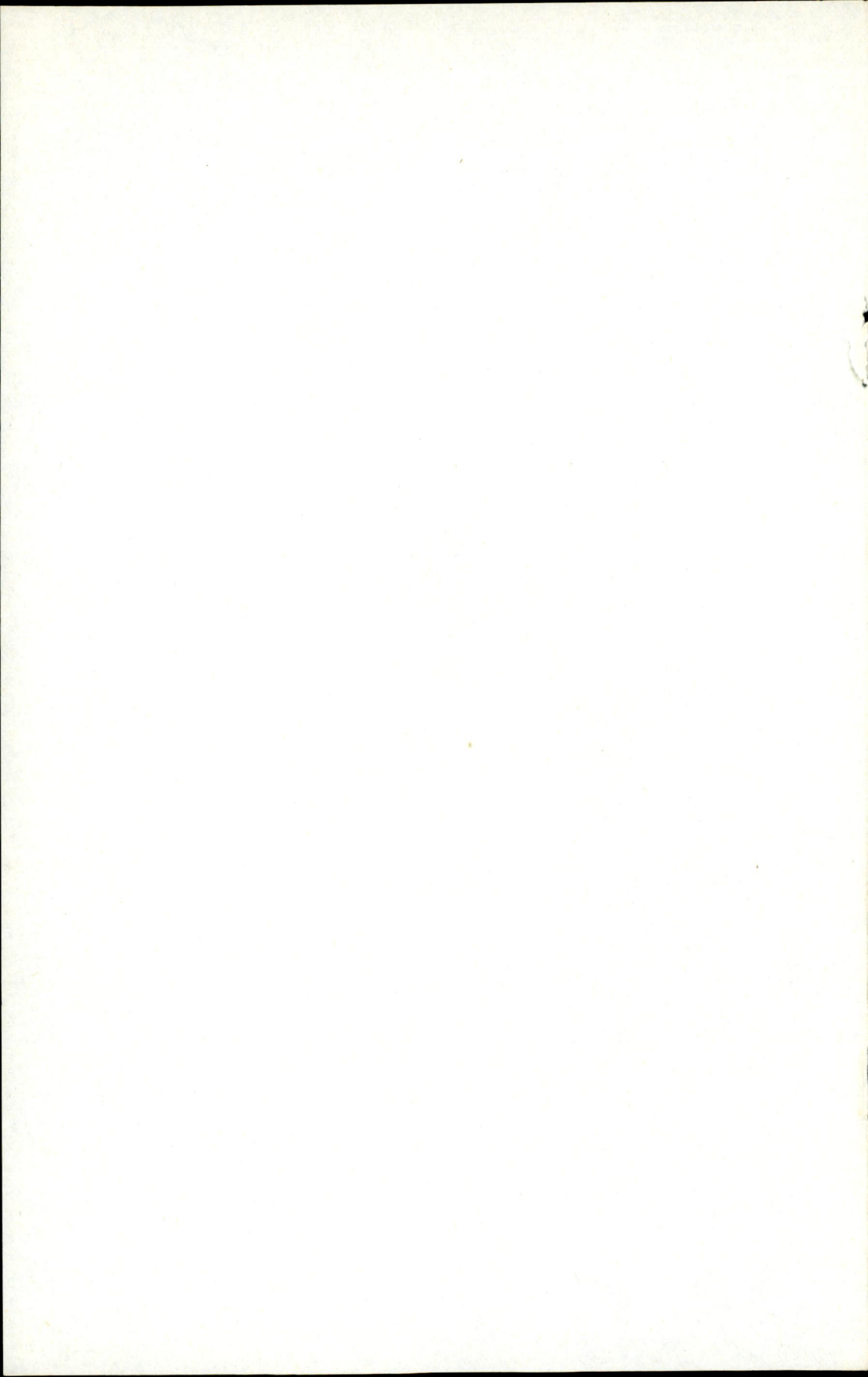
there shall be so charged, levied, collected and paid an additional supplementary license tax at the rate of sixpence in the pound on the amount by which the total of the net revenues from poker machines so kept, used or operated by any such club during the taxing periods ending the thirtieth day of November and the thirty-first day of May in such period of twelve months exceeds fifty thousand pounds.

- (iii) by inserting at the end of subparagraph (ii) of paragraph (b) of the definition of "net revenue from poker machines" in subsection two of the same section the words "License tax paid during a taxing period shall for the purposes of this subparagraph be exclusive of any amount credited to or refundable to a club in respect of that taxing period under section 5A of this Act.";
- (iv) by inserting in subsection five of the same section after the word "supplementary" the words "and additional supplementary".

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1965





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, 10 December, 1964, A.M.*

New South Wales



ANNO TERTIO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 60, 1964.

An Act to make further provision with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1963 ; to impose an additional supplementary license tax upon such clubs ; for these purposes to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962 ; and for purposes connected therewith. [Assented to, 16th December, 1964.]

BE

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) Taxation Amendment.

BE 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:—

Short title and citation.

1. (1) This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1964".

(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, 1956-1964.

Amendment of Act No. 18, 1956.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, is amended—

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

(a) (i) by omitting from section two the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,";

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

Replacement machines.

(2) (a) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of lesser value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, no license tax in respect of the said period shall be payable for the replacement machine. (b)

Gaming and Betting (Poker Machines) Taxation Amendment.

(b) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under the said Part IIIA and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of greater value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, the license tax which but for the provisions of this paragraph would be payable upon the replacement machine in respect of the replacement period shall be reduced by the license tax which would be payable upon a poker machine of the same class as the first-mentioned poker machine in respect of the replacement period if it was kept, used or operated by the club during the replacement period.

In this paragraph "replacement period" means that portion of the period of twelve months hereinbefore referred to which commences on the date such replacement machine is first kept, used or operated by the club and ends on the thirtieth day of June next following.

- (b) by omitting from subsection one of section three the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 3.
(Reduction of license tax in certain cases.)
- (c) by omitting from section four the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 4.
(License tax where license issued after 1st January in any year.)
- (d)

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New sec. 5A. (d) by inserting next after section five the following new section :—

Concession
of license
tax.

5A. (1) In this section—

“gross revenue from poker machines” and
“taxing period” have the meanings
ascribed thereto in section six of this
Act;

“net takings from poker machines” in
relation to any period of twelve months
ending the thirty-first day of May means
the sum of the gross revenue from poker
machines in respect of the taxing periods
ending the thirtieth day of November
and the thirty-first day of May in such
period of twelve months less the
amounts referred to in paragraph (a)
of the definition of “net revenue from
poker machines” in section six of this
Act in respect of such taxing periods.

(2) Where in respect of any period of
twelve months ending the thirty-first day of May in
any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license issued under Part IIIA of the Gaming and
Betting Act, 1912, as amended by subsequent
Acts, do not exceed fifteen thousand pounds the
license tax which would but for the provisions
of this subsection be payable shall, in respect of
the period of twelve months ending the thirtieth
day of June next following the said thirty-first day
of May, be reduced by one-half.

(3) Where in respect of any period of
twelve months ending the thirty-first day of May
in any year the net takings from poker machines
derived by a club during such period from the
keeping, use or operation of poker machines by
the club pursuant to any license or renewal of
license

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license issued under the said Part IIIA exceed fifteen thousand pounds the license tax which would but for the provisions of this subsection be payable shall, in respect of the period of twelve months ending the thirtieth day of June next following the said thirty-first day of May, be reduced by one-half less one pound for every one pound by which such net takings exceed fifteen thousand pounds.

Where a club is entitled to a reduction under this subsection as well as to a reduction under section three of this Act the reduction under this subsection shall be first applied to determine the amount of license tax upon which the reduction under the said section three shall operate.

(4) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section shall be credited to the club in respect of the license tax payable by such club in respect of the next ensuing period of twelve months.

(b) Where the amount of any such refund exceeds the amount of such license tax the excess shall be refunded to the club.

Any amount refunded under this paragraph shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

(e) (i) by omitting from subsection one of section six the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,";

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

Provided that, in respect of the period of twelve months ending the thirty-first day of May, one thousand nine hundred and sixty-six, or any subsequent period of twelve months ending the thirty-first day of May, there

Sec. 6.
(Supple-
mentary
license tax.)

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there shall be so charged, levied, collected and paid an additional supplementary license tax at the rate of sixpence in the pound on the amount by which the total of the net revenues from poker machines so kept, used or operated by any such club during the taxing periods ending the thirtieth day of November and the thirty-first day of May in such period of twelve months exceeds fifty thousand pounds.

- (iii) by inserting at the end of subparagraph (ii) of paragraph (b) of the definition of "net revenue from poker machines" in subsection two of the same section the words "License tax paid during a taxing period shall for the purposes of this subparagraph be exclusive of any amount credited to or refundable to a club in respect of that taxing period under section 5A of this Act.";
- (iv) by inserting in subsection five of the same section after the word "supplementary" the words "and additional supplementary".

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

E. W. WOODWARD,
Governor.

*Government House,
Sydney, 16th December, 1964.*

