

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 23, 1966.

An Act to make further provision with respect to the license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1965; and for purposes connected therewith. [Assented to, 13th April, 1966.]

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, 1966". 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, 1956-1966.

Amendment of Act No. 18, 1956. **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1965, is amended—

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

(a) (i) by omitting the Schedule to subsection one of section two and by inserting in lieu thereof the following Schedule :—

SCHEDULE.

PART I.

RATES OF LICENSE TAX UPON POKER MACHINES, INCLUDING MULTIPLE POKER MACHINES.

<i>Class of Poker Machines.</i>	<i>Rate of License Tax.</i>
Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of sixpence or five cents or two or more of any such coins.	\$100 for each such poker machine kept, used or operated by the club.
Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of one shilling or ten cents or two or more of any such coins.	\$200 for each such poker machine kept, used or operated by the club.

Class

Gaming and Betting (Poker Machines) Taxation Amendment.

<i>Class of Poker Machines.</i>	<i>Rate of License Tax.</i>
<p>Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins.</p>	<p>\$1,100 for each such poker machine, not in excess of two, kept, used or operated by the club.</p> <p>\$1,200 for each additional such poker machine, in excess of two but not in excess of five, so kept, used or operated.</p> <p>\$1,800 for each additional such poker machine, in excess of five but not in excess of ten, so kept, used or operated.</p> <p>\$2,400 for each additional such poker machine, in excess of ten but not in excess of twenty, so kept, used or operated.</p> <p>\$3,000 for each additional such poker machine, in excess of twenty, so kept, used or operated.</p>
<p>Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of less than sixpence or five cents or two or more of any such coins.</p>	<p>For each such poker machine kept, used or operated by the club, an amount that bears the same proportion to \$100 as the value of the coin or the aggregate value of the coins, as the case may be, to be inserted therein bears to sixpence or five cents, as the case may require.</p>

PART II.

RATES OF ADDITIONAL LICENSE TAX UPON MULTIPLE POKER MACHINES.

<i>Class of Multiple Poker Machines.</i>	<i>Rate of Additional License Tax.</i>
<p>Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of sixpence or five cents.</p>	<p>\$500 for each such poker machine kept, used or operated by the club.</p>

Class

Gaming and Betting (Poker Machines) Taxation Amendment.

<i>Class of Multiple Poker Machines.</i>	<i>Rate of Additional License Tax.</i>
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of one shilling or ten cents.	\$1,000 for each such poker machine kept, used or operated by the club.
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of two shillings or twenty cents.	\$5,500 for each such poker machine kept, used or operated by the club.
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of less than sixpence or five cents.	For each such poker machine kept, used or operated by the club, an amount that bears the same proportion to \$500 as the value of the coin, or any one of the coins, to be inserted therein bears to sixpence or five cents, as the case may require.

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

(3) The license tax payable under this section in respect of any poker machine referred to in Part II of the Schedule to subsection one of this section shall be additional to that payable under Part I of that Schedule in respect of that poker machine.

New sec.
2A.

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

Clubs
ceasing to
keep, use
and
operate
certain
poker
machines.

2A. (1) This section shall apply to poker machines, the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins, and the keeping, use and operation of which was or is discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent

Acts,

Gaming and Betting (Poker Machines) Taxation Amendment.

Acts, during a period commencing at any time after the twenty-fourth day of February, one thousand nine hundred and sixty-six.

(2) If, on or before the thirtieth day of June, one thousand nine hundred and sixty-six, the club concerned replaced or replaces a poker machine to which this section applies with poker machines (herein referred to as replacement machines), none of which was or is a multiple poker machine, and the use or operation of each of which depends upon the insertion therein of an Australian coin of lesser value than two shillings or twenty cents, no license tax shall be payable for the replacement machines in respect of the period commencing on the date of the replacement and ending on the said thirtieth day of June, if the aggregate value of the coins upon which the use or operation of all the replacement machines depends does not exceed two shillings or twenty cents.

(3) The license tax paid or payable in respect of a poker machine to which this section applies shall where the club concerned has given such particulars relating to such poker machine as the Minister may require be reduced by one-twelfth for each complete month during the period commencing on the day upon which the keeping, use or operation of such poker machine was or is discontinued by such club and terminating on the thirtieth day of June next following.

(4) Where the keeping, use or operation of a poker machine to which this section applies was discontinued before the date of the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and any tax had before that date been paid by a club for any replacement machine, the tax so paid shall be refunded to that club.

(5)

Gaming and Betting (Poker Machines) Taxation Amendment.

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

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

- (c) (i) by omitting from subsection one of section three the words "has been in existence for a period of less than three years" and by inserting in lieu thereof the words "has not been registered under Part X of the Liquor Act, 1912, as amended by subsequent Acts, or under Division 4 of Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, for a period of three years or more";
- (ii) by omitting from paragraph (a) of subsection two of the same section the words "has been in existence for a period of less than one year" and by inserting in lieu thereof the words "has not been so registered for a period of one year or more";
- (iii) by omitting from paragraph (b) of the same subsection the words "has been in existence for a period of not less than one year and less than two years" and by inserting in lieu thereof the words "has not been so registered for a period of two years or more, but has been so registered for a period of one year or more,";
- (iv) by omitting from paragraph (c) of the same subsection the words "has been in existence for a period of not less than two years and less than three years" and by inserting in lieu thereof the words "has not been so registered for a period of three years or more, but has been so registered for a period of two years or more,".

Gaming and Betting (Poker Machines) Taxation Amendment.

3. (1) The Schedule to subsection one of section two of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, shall only apply to and in respect of license tax upon poker machines, the keeping, use and operation of which is authorised by a license or renewal of a license which is to take effect on or after the first day of July, one thousand nine hundred and sixty-six.

Application of Schedule to section two of the Principal Act, and savings.

(2) The substitution of the said Schedule by this Act shall not affect the liability of a club to pay any license tax payable by it in respect of a license in force before the said first day of July, and a club shall be liable to pay any such license tax in all respects as if the said Schedule had not been so substituted.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1966

Dear Sir,

I have the honor to acknowledge the receipt of your letter of the 10th inst. in relation to the matter mentioned therein. I have the pleasure to inform you that the same has been forwarded to the proper authorities for their consideration. I am, Sir, very respectfully,
Yours truly,
[Signature]

[Faint text at the bottom of the page]

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, 29 March, 1966.*

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 23, 1966.

An Act to make further provision with respect to the license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1965; and for purposes connected therewith. [Assented to, 13th April, 1966.]

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, 1966".

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.

G. R. CRAWFORD,
Chairman of Committees of the Legislative Assembly.

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, 1956-1966.

Amendment of Act No. 18, 1956. **2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1965, is amended—

Sec. 2. (License tax on certain clubs.) (a) (i) by omitting the Schedule to subsection one of section two and by inserting in lieu thereof the following Schedule :—

SCHEDULE.

PART I.

RATES OF LICENSE TAX UPON POKER MACHINES, INCLUDING
MULTIPLE POKER MACHINES.

<i>Class of Poker Machines.</i>	<i>Rate of License Tax.</i>
Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of sixpence or five cents or two or more of any such coins.	\$100 for each such poker machine kept, used or operated by the club.
Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of one shilling or ten cents or two or more of any such coins.	\$200 for each such poker machine kept, used or operated by the club.

Class

Gaming and Betting (Poker Machines) Taxation Amendment.

<i>Class of Poker Machines.</i>	<i>Rate of License Tax.</i>
Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins.	\$1,100 for each such poker machine, not in excess of two, kept, used or operated by the club. \$1,200 for each additional such poker machine, in excess of two but not in excess of five, so kept, used or operated. \$1,800 for each additional such poker machine, in excess of five but not in excess of ten, so kept, used or operated. \$2,400 for each additional such poker machine, in excess of ten but not in excess of twenty, so kept, used or operated. \$3,000 for each additional such poker machine, in excess of twenty, so kept, used or operated.
Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of less than sixpence or five cents or two or more of any such coins.	For each such poker machine kept, used or operated by the club, an amount that bears the same proportion to \$100 as the value of the coin or the aggregate value of the coins, as the case may be, to be inserted therein bears to sixpence or five cents, as the case may require.

PART II.

RATES OF ADDITIONAL LICENSE TAX UPON MULTIPLE
POKER MACHINES.

<i>Class of Multiple Poker Machines.</i>	<i>Rate of Additional License Tax.</i>
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of sixpence or five cents.	\$500 for each such poker machine kept, used or operated by the club.

Class

Gaming and Betting (Poker Machines) Taxation Amendment.

<i>Class of Multiple Poker Machines.</i>	<i>Rate of Additional License Tax.</i>
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of one shilling or ten cents.	\$1,000 for each such poker machine kept, used or operated by the club.
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of two shillings or twenty cents.	\$5,500 for each such poker machine kept, used or operated by the club.
Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of less than sixpence or five cents.	For each such poker machine kept, used or operated by the club, an amount that bears the same proportion to \$500 as the value of the coin, or any one of the coins, to be inserted therein bears to sixpence or five cents, as the case may require.

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

(3) The license tax payable under this section in respect of any poker machine referred to in Part II of the Schedule to subsection one of this section shall be additional to that payable under Part I of that Schedule in respect of that poker machine.

New sec.
2A.

Clubs
ceasing to
keep, use
and
operate
certain
poker
machines.

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

2A. (1) This section shall apply to poker machines, the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins, and the keeping, use and operation of which was or is discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent

Acts,

Gaming and Betting (Poker Machines) Taxation Amendment.

Acts, during a period commencing at any time after the twenty-fourth day of February, one thousand nine hundred and sixty-six.

(2) If, on or before the thirtieth day of June, one thousand nine hundred and sixty-six, the club concerned replaced or replaces a poker machine to which this section applies with poker machines (herein referred to as replacement machines), none of which was or is a multiple poker machine, and the use or operation of each of which depends upon the insertion therein of an Australian coin of lesser value than two shillings or twenty cents, no license tax shall be payable for the replacement machines in respect of the period commencing on the date of the replacement and ending on the said thirtieth day of June, if the aggregate value of the coins upon which the use or operation of all the replacement machines depends does not exceed two shillings or twenty cents.

(3) The license tax paid or payable in respect of a poker machine to which this section applies shall where the club concerned has given such particulars relating to such poker machine as the Minister may require be reduced by one-twelfth for each complete month during the period commencing on the day upon which the keeping, use or operation of such poker machine was or is discontinued by such club and terminating on the thirtieth day of June next following.

(4) Where the keeping, use or operation of a poker machine to which this section applies was discontinued before the date of the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and any tax had before that date been paid by a club for any replacement machine, the tax so paid shall be refunded to that club.

(5)

Gaming and Betting (Poker Machines) Taxation Amendment.

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

Sec. 3.
(Reduction
of license
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cases.)

- (c) (i) by omitting from subsection one of section three the words "has been in existence for a period of less than three years" and by inserting in lieu thereof the words "has not been registered under Part X of the Liquor Act, 1912, as amended by subsequent Acts, or under Division 4 of Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, for a period of three years or more";
- (ii) by omitting from paragraph (a) of subsection two of the same section the words "has been in existence for a period of less than one year" and by inserting in lieu thereof the words "has not been so registered for a period of one year or more";
- (iii) by omitting from paragraph (b) of the same subsection the words "has been in existence for a period of not less than one year and less than two years" and by inserting in lieu thereof the words "has not been so registered for a period of two years or more, but has been so registered for a period of one year or more,";
- (iv) by omitting from paragraph (c) of the same subsection the words "has been in existence for a period of not less than two years and less than three years" and by inserting in lieu thereof the words "has not been so registered for a period of three years or more, but has been so registered for a period of two years or more,".

Gaming and Betting (Poker Machines) Taxation Amendment.

3. (1) The Schedule to subsection one of section two of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, shall only apply to and in respect of license tax upon poker machines, the keeping, use and operation of which is authorised by a license or renewal of a license which is to take effect on or after the first day of July, one thousand nine hundred and sixty-six.

Applica-
tion of
Schedule
to section
two of the
Principal
Act, and
savings.

(2) The substitution of the said Schedule by this Act shall not affect the liability of a club to pay any license tax payable by it in respect of a license in force before the said first day of July, and a club shall be liable to pay any such license tax in all respects as if the said Schedule had not been so substituted.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 13th April, 1966.*

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, 23 March, 1966.*

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1966.

An Act to make further provision with respect to the license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1965; and for purposes connected therewith.

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, 1966".

Short title
and
citation.

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, 1956-1966.

5 2. The Gaming and Betting (Poker Machines) Taxation Act, 1956-1965, is amended—

Amendment
of Act No.
18, 1956.

(a) (i) by omitting the Schedule to subsection one of section two and by inserting in lieu thereof the following Schedule :—

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

10 SCHEDULE.

PART I.

RATES OF LICENSE TAX UPON POKER MACHINES, INCLUDING
MULTIPLE POKER MACHINES.*Class of Poker Machines.**Rate of License Tax.*

15	Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of sixpence or five cents or two or more of any such coins.	\$100 for each such poker machine kept, used or operated by the club.
20	Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of one shilling or ten cents or two or more of any such coins.	\$200 for each such poker machine kept, used or operated by the club.
25		

Class

Gaming and Betting (Poker Machines) Taxation Amendment.

	<i>Class of Poker Machines.</i>	<i>Rate of License Tax.</i>
5	Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins.	\$1,100 for each such poker machine, not in excess of two, kept, used or operated by the club. \$1,200 for each additional such poker machine, in excess of two but not in excess of five, so kept, used or operated.
10		\$1,800 for each additional such poker machine, in excess of five but not in excess of ten, so kept, used or operated.
15		\$2,400 for each additional such poker machine, in excess of ten but not in excess of twenty, so kept, used or operated.
20		\$3,000 for each additional such poker machine, in excess of twenty, so kept, used or operated.
25	Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of less than sixpence or five cents or two or more of any such coins.	For each such poker machine kept, used or operated by the club, an amount that bears the same proportion to \$100 as the value of the coin or the aggregate value of the coins, as the case may be, to be inserted therein bears to sixpence or five cents, as the case may require.
30		

PART II.

35 RATES OF ADDITIONAL LICENSE TAX UPON MULTIPLE POKER MACHINES.

	<i>Class of Multiple Poker Machines.</i>	<i>Rate of Additional License Tax.</i>
40	Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of sixpence or five cents.	\$500 for each such poker machine kept, used or operated by the club.

Class

Gaming and Betting (Poker Machines) Taxation Amendment.

	<i>Class of Multiple Poker Machines.</i>	<i>Rate of Additional License Tax.</i>
5	Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of one shilling or ten cents.	\$1,000 for each such poker machine kept, used or operated by the club.
10	Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of two shillings or twenty cents.	\$5,500 for each such poker machine kept, used or operated by the club.
15	Multiple poker machines the use or operation of which depends upon the insertion therein of one or more Australian coins of less than sixpence or five cents.	For each such poker machine kept, used or operated by the club, an amount that bears the same proportion to \$500 as the value of the coin, or any one of the coins, to be inserted therein bears to sixpence or five cents, as the case may require.

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

25 (3) The license tax payable under this section in respect of any poker machine referred to in Part II of the Schedule to subsection one of this section shall be additional to that payable under Part I of that Schedule in respect of that poker machine.

30 (b) by inserting next after section two the following new section : — New sec.
2A.

35 2A. (1) This section shall apply to poker machines, the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins, and the keeping, use and operation of which was or is discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Clubs
ceasing to
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Acts,

Gaming and Betting (Poker Machines) Taxation Amendment.

Acts, during a period commencing at any time after the twenty-fourth day of February, one thousand nine hundred and sixty-six.

5 (2) If, on or before the thirtieth day of June, one thousand nine hundred and sixty-six, the club concerned replaced or replaces a poker machine to which this section applies with poker machines (herein referred to as replacement machines), none of which was or is a multiple
10 poker machine, and the use or operation of each of which depends upon the insertion therein of an Australian coin of lesser value than two shillings or twenty cents, no license tax shall be payable for the replacement machines in respect of the
15 period commencing on the date of the replacement and ending on the said thirtieth day of June, if the aggregate value of the coins upon which the use or operation of all the replacement machines depends does not exceed two shillings or twenty
20 cents.

(3) The license tax paid or payable in respect of a poker machine to which this section applies shall where the club concerned has given such particulars relating to such poker machine
25 as the Minister may require be reduced by one-twelfth for each complete month during the period commencing on the day upon which the keeping, use or operation of such poker machine was or is discontinued by such club and terminating on
30 the thirtieth day of June next following.

(4) Where the keeping, use or operation of a poker machine to which this section applies was discontinued before the date of the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and any tax had
35 before that date been paid by a club for any replacement machine, the tax so paid shall be refunded to that club.

(5)

Gaming and Betting (Poker Machines) Taxation Amendment.

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

- 10 (c) (i) by omitting from subsection one of section three the words "has been in existence for a period of less than three years" and by inserting in lieu thereof the words "has not been registered under Part X of the Liquor Act, 1912, as amended by subsequent Acts, or under Division 4 of Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, for a period of three years or more"; Sec. 3. (Reduction of license tax in certain cases.)
- 15 (ii) by omitting from paragraph (a) of subsection two of the same section the words "has been in existence for a period of less than one year" and by inserting in lieu thereof the words "has not been so registered for a period of one year or more";
- 20 (iii) by omitting from paragraph (b) of the same subsection the words "has been in existence for a period of not less than one year and less than two years" and by inserting in lieu thereof the words "has not been so registered for a period of two years or more, but has been so registered for a period of one year or more,";
- 25 (iv) by omitting from paragraph (c) of the same subsection the words "has been in existence for a period of not less than two years and less than three years" and by inserting in lieu thereof the words "has not been so registered for a period of three years or more, but has been so registered for a period of two years or more,".
- 30
- 35

Gaming and Betting (Poker Machines) Taxation Amendment.

3. (1) The Schedule to subsection one of section two of the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, shall only apply to and in respect of license tax upon poker machines, the keeping, use and operation of which is authorised by a license or renewal of a license which is to take effect on or after the first day of July, one thousand nine hundred and sixty-six.

Application of Schedule to section two of the Principal Act, and savings.

10 (2) The substitution of the said Schedule by this Act shall not affect the liability of a club to pay any license tax payable by it in respect of a license in force before the said first day of July, and a club shall be liable to pay any such license tax in all respects as if the said Schedule had not been so substituted.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, SYDNEY, NEW SOUTH WALES—1966

[10c]

