

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, 29 NOV 1966

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1966.

An Act to make further provisions with respect to the supplementary license tax and additional supplementary 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, 1956-1966; and for purposes connected therewith.

BE

Gaming and Betting (Poker Machines) Taxation Further Amendment.

5 **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 Further Amendment Act, 1966". Short title and citation.

10 (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.

2. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956-1966, is amended— Amendment of Act No. 18, 1956.

15 (a) by omitting subsection five of section 2A and by inserting in lieu thereof the following subsection :— Sec. 2A. (Clubs ceasing to keep, use and operate certain poker machines.)

20 (5) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty's assent, 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.

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

30 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.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

5 (b) (i) by omitting from subsection one of section six the words "sixty-three and each subsequent taxing period, at the rate of twelve and one-half" and by inserting in lieu thereof the words "sixty-seven and each subsequent taxing period, at the rate of fifteen";

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

10 (ii) by omitting the proviso to the same subsection and by inserting in lieu thereof the following proviso :—

15 Provided that, in respect of the period of twelve months ending the thirty-first day of May, one thousand nine hundred and sixty-seven, or any subsequent period of twelve months ending the thirty-first day of May, there shall be so charged, levied, collected and paid an additional supplementary license tax at the rates specified in the Schedule hereto 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 one hundred thousand dollars.

25 SCHEDULE.

Where the total net revenues exceed \$100,000 but do not exceed \$200,000—at the rate of 2½% on the amount in excess of \$100,000.

30 Where the total net revenues exceed \$200,000 —at the rate of 2½% on \$100,000, and 5% on the amount in excess of \$200,000.

35 (iii) by omitting from 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

5 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” and by inserting in lieu thereof
the words “For the purpose of this sub-
10 paragraph any amount credited to or refund-
able to a club under section 2A or 5A of this
Act in respect of any license tax shall be
deemed not to be license tax paid.”

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

15 (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
20 poker machines by the club is more than ten
thousand dollars but less than twenty thousand
dollars the supplementary license tax payable
by the club in respect of the taxing period
ending the thirtieth day of November afore-
25 said shall be an amount equivalent to the
difference between—

(i) the supplementary license tax calcu-
30 lated at the rate of twelve and one-
half per centum upon the taxable
aggregate net revenue from poker
machines derived by the club during
the period of twelve months ending the
thirtieth day of November aforesaid ;
and

35 (ii) 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

10 (c) 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
15 poker machines by the club is twenty thousand dollars or more but not more than twenty thousand six hundred dollars, the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount
20 equivalent to the difference between two thousand five hundred dollars and any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

25 (d) 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
30 poker machines by the club is more than twenty thousand six hundred dollars 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
35 ended the thirty-first day of May within such period of twelve months, the supplementary

license

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

5 (i) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the aggregate net revenue from poker machines derived by the club during
10 the said period of twelve months ending the thirtieth day of November ; and

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

20 (e) 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 paragraph (b), (c) or (d) of this subsection the excess shall be refunded to the club.

25 (2) (a) The amendments made by subparagraphs (i) and (iv) of paragraph (b) of subsection one of this section shall apply as on and from the first day of December, one thousand nine hundred and sixty-six, to and in respect of
30 taxing periods subsequent to the taxing period ending the thirtieth day of November, one thousand nine hundred and sixty-six.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

(b) Nothing in subsection one of this section shall affect the liability, accrued before the commencement of any amendment made by this Act, of any club under the provisions of the Gaming and Betting Act, 1912, as amended
5 by subsequent Acts in force immediately before the commencement of such amendment.

BY AUTHORITY:

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

[10c]

This Public Bill originated in the Legislative Assembly and having this day passed, it now ready for presentation to the Legislative Council for its consideration.

ALLAN PICKERING,
Clerk of the Legislative Assembly.

Legislative Assembly Chamber,
Sydney, 19th December, 1914.

THE
MILITARY
RESERVE
ACT, 1914.

to be
supple-
mentary
to the
Military
Reserve
Act, 1914,
and for
purposes
connected
therewith.

DE

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 50, 1966.

An Act to make further provisions with respect to the supplementary license tax and additional supplementary 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, 1956-1966; and for purposes connected therewith. [Assented to, 9th December, 1966.]

BE

Gaming and Betting (Poker Machines) Taxation Further 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 Further Amendment Act, 1966".

(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. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956-1966, is amended—

Sec. 2A.
(Clubs
ceasing to
keep, use
and
operate
certain
poker
machines.)

(a) by omitting subsection five of section 2A and by inserting in lieu thereof the following subsection :—

(5) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty's assent, 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.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

(b) (i) by omitting from subsection one of section six the words "sixty-three and each subsequent taxing period, at the rate of twelve and one-half" and by inserting in lieu thereof the words "sixty-seven and each subsequent taxing period, at the rate of fifteen";

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

(ii) by omitting the proviso to the same subsection and by inserting in lieu thereof 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-seven, or any subsequent period of twelve months ending the thirty-first day of May, there shall be so charged, levied, collected and paid an additional supplementary license tax at the rates specified in the Schedule hereto 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 one hundred thousand dollars.

SCHEDULE.

Where the total net revenues exceed \$100,000 but do not exceed \$200,000—at the rate of 2½% on the amount in excess of \$100,000.

Where the total net revenues exceed \$200,000 —at the rate of 2½% on \$100,000, and 5% on the amount in excess of \$200,000.

(iii) by omitting from 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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” and by inserting in lieu thereof the words “For the purpose of this subparagraph any amount credited to or refundable to a club under section 2A or 5A of this Act in respect of any license tax shall be deemed not to be license tax paid.”

- (iv) by omitting paragraph (b) of subsection four of the same section and by inserting in lieu thereof the following paragraphs :—

(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 is more than ten thousand dollars but less than twenty thousand dollars the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between—

- (i) the supplementary license tax calculated at the rate of twelve and one-half per centum upon the taxable aggregate net revenue from poker machines derived by the club during the period of twelve months ending the thirtieth day of November aforesaid; and
- (ii) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

(c) 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 twenty thousand dollars or more but not more than twenty thousand six hundred dollars, the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between two thousand five hundred dollars and any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(d) 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 more than twenty thousand six hundred dollars 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

- (i) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the aggregate net revenue from poker machines derived by the club during the said period of twelve months ending the thirtieth day of November; and
- (ii) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(e) 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 paragraph (b), (c) or (d) of this subsection the excess shall be refunded to the club.

(2) (a) The amendments made by subparagraphs (i) and (iv) of paragraph (b) of subsection one of this section shall apply as on and from the first day of December, one thousand nine hundred and sixty-six, to and in respect of taxing periods subsequent to the taxing period ending the thirtieth day of November, one thousand nine hundred and sixty-six.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

(b) Nothing in subsection one of this section shall affect the liability, accrued before the commencement of any amendment made by this Act, of any club under the provisions of the Gaming and Betting Act, 1912, as amended by subsequent Acts in force immediately before the commencement of such amendment.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1967

The first part of the document
 describes the general situation
 and the progress of the work
 during the last year. It is
 hoped that the information
 given will be of some use
 to the committee. The
 following is a list of the
 subjects which have been
 considered during the year.

THE COMMITTEE ON THE STUDY OF THE
 HISTORY OF THE UNITED STATES

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, 1 December, 1966, A.M.*

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 50, 1966.

An Act to make further provisions with respect to the supplementary license tax and additional supplementary 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, 1956-1966; and for purposes connected therewith. [Assented to, 9th December, 1966.]

BE

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 Further 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 Further Amendment Act, 1966".

(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. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956-1966, is amended—

Sec. 2A.
(Clubs
ceasing to
keep, use
and
operate
certain
poker
machines.)

(a) by omitting subsection five of section 2A and by inserting in lieu thereof the following subsection : —

(5) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty's assent, 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.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

(b) (i) by omitting from subsection one of section six Sec. 6. the words "sixty-three and each subsequent (Supple-
taxing period, at the rate of twelve and one-
half" and by inserting in lieu thereof the tax.)
words "sixty-seven and each subsequent taxing
period, at the rate of fifteen";

(ii) by omitting the proviso to the same subsection and by inserting in lieu thereof 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-seven, or any subsequent period of twelve months ending the thirty-first day of May, there shall be so charged, levied, collected and paid an additional supplementary license tax at the rates specified in the Schedule hereto 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 one hundred thousand dollars.

SCHEDULE.

Where the total net revenues exceed \$100,000 but do not exceed \$200,000—at the rate of 2½% on the amount in excess of \$100,000.

Where the total net revenues exceed \$200,000—at the rate of 2½% on \$100,000, and 5% on the amount in excess of \$200,000.

(iii) by omitting from 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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” and by inserting in lieu thereof the words “For the purpose of this subparagraph any amount credited to or refundable to a club under section 2A or 5A of this Act in respect of any license tax shall be deemed not to be license tax paid.”

- (iv) by omitting paragraph (b) of subsection four of the same section and by inserting in lieu thereof the following paragraphs :—

(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 is more than ten thousand dollars but less than twenty thousand dollars the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between—

- (i) the supplementary license tax calculated at the rate of twelve and one-half per centum upon the taxable aggregate net revenue from poker machines derived by the club during the period of twelve months ending the thirtieth day of November aforesaid; and
- (ii) 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

(c) 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 twenty thousand dollars or more but not more than twenty thousand six hundred dollars, the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between two thousand five hundred dollars and any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(d) 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 more than twenty thousand six hundred dollars 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

- (i) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the aggregate net revenue from poker machines derived by the club during the said period of twelve months ending the thirtieth day of November; and
- (ii) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(e) 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 paragraph (b), (c) or (d) of this subsection the excess shall be refunded to the club.

(2) (a) The amendments made by subparagraphs (i) and (iv) of paragraph (b) of subsection one of this section shall apply as on and from the first day of December, one thousand nine hundred and sixty-six, to and in respect of taxing periods subsequent to the taxing period ending the thirtieth day of November, one thousand nine hundred and sixty-six.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

(b) Nothing in subsection one of this section shall affect the liability, accrued before the commencement of any amendment made by this Act, of any club under the provisions of the Gaming and Betting Act, 1912, as amended by subsequent Acts in force immediately before the commencement of such amendment.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 9th December, 1966.*

1912
The following is a list of the names of the persons who were members of the Board of Directors of the National Board of Fire Underwriters in the year 1912.

A. R. CUTLER
President

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, 1 December, 1966, A.M.*

New South Wales



ANNO QUINTO DECIMO

ELIZABETHÆ II REGINÆ

Act No. 50, 1966.

An Act to make further provisions with respect to the supplementary license tax and additional supplementary 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, 1956-1966; and for purposes connected therewith. [Assented to, 9th December, 1966.]

BE

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 Further 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 Further Amendment Act, 1966".

(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. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956–1966, is amended—

Sec. 2A.
(Clubs
ceasing to
keep, use
and
operate
certain
poker
machines.)

(a) by omitting subsection five of section 2A and by inserting in lieu thereof the following subsection :—

(5) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty's assent, 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.

(b)

Gaming and Betting (Poker Machines) Taxation Further Amendment.

(b) (i) by omitting from subsection one of section six Sec. 6. the words "sixty-three and each subsequent (Supple-
taxing period, at the rate of twelve and one-
half" and by inserting in lieu thereof the tax.)
words "sixty-seven and each subsequent taxing
period, at the rate of fifteen";

(ii) by omitting the proviso to the same subsection
and by inserting in lieu thereof 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-
seven, or any subsequent period of twelve
months ending the thirty-first day of May,
there shall be so charged, levied, collected and
paid an additional supplementary license tax
at the rates specified in the Schedule hereto 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 one hundred
thousand dollars.

SCHEDULE.

Where the total net revenues exceed \$100,000
but do not exceed \$200,000—at the rate of 2½%
on the amount in excess of \$100,000.

Where the total net revenues exceed \$200,000
—at the rate of 2½% on \$100,000, and 5% on the
amount in excess of \$200,000.

(iii) by omitting from subparagraph (ii) of para-
graph (b) of the definition of "net revenue
from poker machines" in subsection two of
the same section the words "License tax paid

during

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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” and by inserting in lieu thereof the words “For the purpose of this subparagraph any amount credited to or refundable to a club under section 2A or 5A of this Act in respect of any license tax shall be deemed not to be license tax paid.”

- (iv) by omitting paragraph (b) of subsection four of the same section and by inserting in lieu thereof the following paragraphs :—

(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 is more than ten thousand dollars but less than twenty thousand dollars the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between—

- (i) the supplementary license tax calculated at the rate of twelve and one-half per centum upon the taxable aggregate net revenue from poker machines derived by the club during the period of twelve months ending the thirtieth day of November aforesaid; and
- (ii) 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

Gaming and Betting (Poker Machines) Taxation Further Amendment.

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

(c) 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 twenty thousand dollars or more but not more than twenty thousand six hundred dollars, the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between two thousand five hundred dollars and any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(d) 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 more than twenty thousand six hundred dollars 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

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

- (i) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the aggregate net revenue from poker machines derived by the club during the said period of twelve months ending the thirtieth day of November; and
- (ii) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(e) 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 paragraph (b), (c) or (d) of this subsection the excess shall be refunded to the club.

(2) (a) The amendments made by subparagraphs (i) and (iv) of paragraph (b) of subsection one of this section shall apply as on and from the first day of December, one thousand nine hundred and sixty-six, to and in respect of taxing periods subsequent to the taxing period ending the thirtieth day of November, one thousand nine hundred and sixty-six.

(b)

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(b) Nothing in subsection one of this section shall affect the liability, accrued before the commencement of any amendment made by this Act, of any club under the provisions of the Gaming and Betting Act, 1912, as amended by subsequent Acts in force immediately before the commencement of such amendment.

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

A. R. CUTLER,
Governor.

*Government House,
Sydney, 9th December, 1966.*

