

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.

I. P. K. VIDLER,
Clerk of the Legislative Assembly.

*Legislative Assembly Chamber,
Sydney, 24 September, 1968.*

New South Wales



ANNO SEPTIMO DECIMO

ELIZABETHÆ II REGINÆ

Act No. , 1968.

An Act to make further provisions with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended; to validate certain matters; 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, 1968".

Short title and citation.

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1968.

2. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as subsequently amended, is amended by inserting at the end of section three the following new sub-section :—

Amendment of Act No. 18, 1956.

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

(4) This section shall apply to and in respect of a club first issued with a license under Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and for the purposes of that application shall be read and construed as if—

- (a) the word "is" were omitted from subsection one and the word "was" were inserted in lieu thereof;
- (b) the word "does" were omitted from the same subsection and the word "did" were inserted in lieu thereof;
- (c) there were inserted in the same subsection after the word "payable" the words "after the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966,";
- (d) the word "has" were omitted from the same subsection and the word "had" were inserted in lieu thereof;

(e)

Gaming and Betting (Poker Machines) Taxation Amendment.

(e) the word "has" were omitted from subsection two wherever occurring and the word "had" were inserted in lieu thereof.

5 This subsection shall be deemed to have commenced on the thirteenth day of April, one thousand nine hundred and sixty-six.

3. The Gaming and Betting (Poker Machines) Taxation Act, 1956, as subsequently amended, is further amended— Further amendment of Act No. 18, 1956.

10 (a) by omitting subparagraph (ii) of paragraph (b) of the definition of "net revenue from poker machines" in subsection two of section six and by inserting in lieu thereof the following subparagraph :— Sec. 6. (Supplementary license tax.)

15 (ii) the prescribed amount for the club for that taxing period.

(b) by inserting next after that definition the following new definition :—

"prescribed amount" in relation to a club and a taxing period means—

20 (a) where payment of an amount of license tax was made by the club during that taxing period on or before the fifth day after the due day for the payment thereof—the amount of that payment;

25 (b) where payment of an amount of license tax was made by the club during that taxing period on any day after that fifth day that is, or is earlier than, the fourteenth day after the due day for the payment thereof—the amount of that payment, reduced by ten per centum and by a

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Gaming and Betting (Poker Machines) Taxation Amendment.

further ten per centum for each day that elapsed after that fifth day and before the day on which that payment was made; or

- 5 (c) where no license tax was paid by the club during that taxing period on or before that fourteenth day—nil,

10 but, for the purposes of this definition, any amount credited or refundable to the club under section 2A or 5A of this Act in respect of any license tax shall be deemed not to be an amount of license tax paid.

BY AUTHORITY:

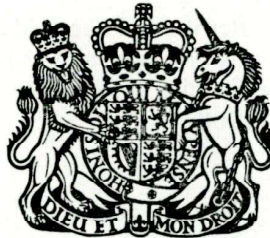
V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968
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BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968
[5c]

No. , 1968.

A BILL

To make further provisions with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended; to validate certain matters; and for purposes connected therewith.

[MR WILLIS—17 *September*, 1968.]

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(4) This section shall apply to and in respect of a club first issued with a license under Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and for the purposes of that application shall be read and construed as if—

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- (b) the word "does" were omitted from the same subsection and the word "did" were inserted in lieu thereof;
- (c) there were inserted in the same subsection after the word "payable" the words "after the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966,";
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10 but, for the purposes of this definition, any amount credited or refundable to the club under section 2A or 5A of this Act in respect of any license tax shall be deemed not to be an amount of license tax paid.

BY AUTHORITY:

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1968
[5c]

GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL, 1968

EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to provide that clubs first licensed to keep, use and operate poker machines prior to the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, shall be eligible for concession rates of license tax applicable to certain clubs during their first three years of registration under Part X of the Liquor Act, 1912, as subsequently amended, or Division 4 of Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended;
- (b) to modify the requirement that license tax must be paid on or before the due date for payment in order to be an allowable deduction from net revenue from poker machines, for the purpose of assessment of supplementary license tax.

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PROOF

No. , 1968.

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2. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as subsequently amended, is amended by inserting at the end of section three the following new sub-section :— Amendment of Act No. 18, 1956. Sec. 3.

(4) This section shall apply to and in respect of a club first issued with a license under Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and for the purposes of that application shall be read and construed as if— (Reduction of license tax in certain cases.)

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