

*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, 18 November, 1971.*

## New South Wales



ANNO VICESIMO

**ELIZABETHÆ II REGINÆ**

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**Act No. , 1971.**

An Act to make further provisions with respect to the keeping, use and operation of, and the supplementary license tax payable in respect of, poker machines, the licensing of race-courses, the conduct of greyhound trial tracks and the powers of the Greyhound Racing Control Board; for these and other purposes to amend the Gaming and Betting Act, 1912, the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Finance (Greyhound-racing Taxation) Act, 1931; and for purposes connected therewith.

BE

*Gaming and Betting (Amendment).*

**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. This Act may be cited as the "Gaming and Betting Short title. (Amendment) Act, 1971".

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

(a) by omitting from the definition of "net takings from poker machines" in subsection one of section 5A the words "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" and by inserting in lieu thereof the words "the value of prizes paid or given during that period of twelve months by the club concerned to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period of twelve months";

Amendment of Act No. 18, 1956.  
Sec. 5A. (Concession of license tax.)

(b) by omitting from subsection two of section six the definition of "net revenue from poker machines" and by inserting in lieu thereof the following definition :—

Sec. 6. (Supplementary license tax.)

"net revenue from poker machines", in relation to a club, means—

(a) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and seventy-two, and any taxing period ending on the thirty-first day of May in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

(i) the value of prizes paid or given during that taxing period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released



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released directly by such machines as prize money during that taxing period; and

5 (ii) the prescribed amount for the club for that taxing period; and

(b) in respect of the taxing period ending the thirtieth day of November, one thousand nine hundred and seventy-one, and any taxing period ending on the thirtieth day of November in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

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

(ii) the prescribed amount for the club for that taxing period; and

25 (iii) a maintenance allowance equal to an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that taxing period.

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3. The Gaming and Betting Act, 1912, is amended—

Amendment of Act No. 25, 1912.

(a) (i) by omitting subsections one and two of section 50BA and by inserting in lieu thereof the following subsections :—

Sec. 50BA. (Penalty on clubs keeping, etc., unlicensed poker machines.)

35 (1) Where—

(a) any poker machine of a class which a club is not licensed to keep, use or operate;

(b)

*Gaming and Betting (Amendment).*

5 (b) a number of poker machines of a class which a club is licensed to keep, use or operate in excess of the number of poker machines of that class which it is licensed to keep, use or operate; or

10 (c) any poker machine that is not owned by a club, or is not being acquired by the club on reasonable terms and conditions, as determined by the Minister under paragraph (d) of subsection four of section 50D of this Act,

15 is kept, used or operated by that club or for the purposes of any function or activity conducted by or with the approval or authority of that club—

20 (d) that club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

25 (e) any person who is the manager, secretary or other person in charge of that club or is a member of the committee of that club, whether or not it is such a company or society,

shall be guilty of an offence.

30 (2) A club or other person guilty of an offence under subsection one of this section is liable, in respect of each poker machine in respect of which the offence is committed, to a penalty—

(a) in the case of a club, not exceeding four hundred dollars; and

35 (b) in the case of any other person, not exceeding two hundred dollars,  
for



*Gaming and Betting (Amendment).*

for each day on which the poker machine in respect of which the offence was committed was kept, used or operated.

5 (2A) It shall be a sufficient defence to a prosecution for an offence under subsection one of this section if the person charged—

10 (a) being a club, proves to the satisfaction of the court that the poker machine in respect of which the offence was committed was kept, used or operated without the knowledge of the manager, secretary or other person in charge of the club and of every member of the committee of the club; or

15 (b) being any other person, proves that the poker machine in respect of which the offence was committed was kept, used or operated without his knowledge.

20 (ii) by omitting from subsection three of the same section the words "the person" and by inserting in lieu thereof the words "the club or person";

25 (iii) by omitting from the same subsection the word "he" and by inserting in lieu thereof the words "it or he";

(b) by inserting at the end of section 50D the following new subsection :— Sec. 50D.  
(Licenses.)

30 (5) If a club fails to furnish information as required by the Minister pursuant to subsection four of this section—

35 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)

*Gaming and Betting (Amendment).*

5 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

(c) by omitting subsection (1A) of section 50E; Sec. 50E.  
(Annual license taxes.)

10 (d) by inserting at the end of section 50EA the following new subsection :— Sec. 50EA.  
(Record of net revenue.)

(2) If a club fails to comply with the provisions of subsection one of this section—

15 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

25 (e) by omitting subsection two of section 50EB and Sec. 50EB. by inserting in lieu thereof the following (Returns.) subsections :—

(2) If any such club fails to make such a return in the manner and within the time prescribed—

30 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



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*Gaming and Betting (Amendment).*

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5 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and in addition thereto forty dollars for every day during which the default continues.

10 (3) If any such return made by a club is false in any material particular—

15 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding four hundred dollars.

25 (4) Notwithstanding anything contained in any other Act, proceedings for an offence under subsection three of this section may be commenced within the period of three years after the commission of the offence.

30 (5) Nothing in this section shall affect a club's liability to pay supplementary or additional supplementary license tax in addition to any penalty imposed under this section.

(f) (i) by inserting in subsection two of section 50F Sec. 50F. after the word "Act" the words "or any (Inspection.) servant or member of such a club";

(ii)

*Gaming and Betting (Amendment).*

- (ii) by inserting in the same subsection after the word "premises" the words "of the club";
- (iii) by inserting in the same subsection after the words "other person" where secondly occurring the words "or such servant or member";
- (g) by inserting at the end of section 50J the following new subsection :—
- Sec. 50J.  
(Amendment of rules.)
- (2) If a club fails to comply with subsection one of this section—
- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,
- shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.
- (h) by inserting at the end of section 50R the following new subsection :—
- Sec. 50R.  
(Regulations.)
- (4) A penalty for any breach of the regulations may be imposed on a club licensed under this Part of this Act, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923, and on the manager, secretary or other person in charge of any such club and any member of the committee of the club, whether or not it is such a company or society.
- (i)



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(i) by omitting the Sixth Schedule and by inserting in Subst. Sixth Schedule. lieu thereof the following Schedule :—

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912, in respect of the six months ending

19 .

Name of club \_\_\_\_\_

Address \_\_\_\_\_

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions			Net Revenue from Poker Machines
	*1- 6-19 *1-12-19	30-11-19 31- 5-19		Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	

*Assessment—*

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines }  
for which tax a remittance is herewith. \$

\* Delete whichever period does not apply to this return.

† "Prizes" means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

‡ "Maintenance allowance" means in respect of the period ending 30th November in each year, an amount of \$120 for each poker machine which the Club is licensed to keep, use and operate as at that date.

(i)

Gaming and Betting (Amendment).

(j) by omitting the Seventh Schedule and by inserting Subst. Seventh Schedule. in lieu thereof the following Schedule : —

SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License  
5 Tax thereon.

	\$
(A) Net Revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule)	
10 Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) ..	_____
(C) Aggregate net revenue from poker machines for 12 months ended 30th November (A+B) .. .. .	_____
15 Less (D) Allowance claimed in accordance with section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, for twelve months ended 30th November, 19 .. .. .	_____
20 (E) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (C-D) .. .. .	=====
(F) SUPPLEMENTARY LICENSE TAX PAYABLE—	
25 (i) at the rate of 12½% on amount as per (E) if the amount as per (C) is less than \$40,000 .. .. .	_____
30 (ii) \$5,000, if the amount as per (C) is \$40,000 or more but not more than \$41,200; or .. .. .	_____
(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$41,200 .. .. .	_____
	Less



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		\$
Less (G)	SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .	_____
5 (H)	NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (F-G) .. .. .	=====
OR		
10 (I)	NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (G-F) .. .. .	=====

4. The Gaming and Betting Act, 1912, is further amended— Further amendment of Act No. 25, 1912.

- 15 (a) by omitting from paragraph (b) of subsection three of section fifty-one the words “, of which meetings two shall be conducted by the Newcastle Tattersall’s Club in aid of charitable or patriotic purposes”; Sec. 51. (Race-course to be licensed.)
- 20 (b) (i) by inserting in subsection three of section fifty-three after the words “unfavourable weather” the words “or other circumstances beyond the control of the club concerned”; Sec. 53. (Days of race-meetings.)
- 25 (ii) by omitting from the same subsection the words “, Christmas Day, or a day already appropriated and notified as a day of racing by any other club in the same district” and by inserting in lieu thereof the words “or Christmas Day”;

(c)

*Gaming and Betting (Amendment).*

- (c) by inserting at the end of section 53E the following new subsection :— Sec. 53E.  
(Additional meetings.)

5 (2) A proclamation made under subsection one of this section declaring that the maximum number of days on which race-meetings may be held on a race-course pursuant to this Act may be increased may be rescinded by the Governor by a further proclamation published in the Gazette if he is satisfied that, because of changed circumstances, the  
10 increase in the maximum number of days is no longer necessary.

5. The Gaming and Betting Act, 1912, is further amended— Further amendment of Act No. 25, 1912.

15 (a) by omitting from section 56F the words "as are prescribed by the regulations" and by inserting in lieu thereof the words "as may be fixed from time to time by the Governor"; Sec. 56F.  
(Fees of members.)

- (b) by inserting next after section 56HB the following new section :— New sec. 56HC.

20 56HC. Where rules made by the Board pursuant to this Part of this Act providing for the registration of greyhound trial tracks are in force, any person who, whether as owner, lessee or occupier or otherwise, has the management or control of a greyhound  
25 trial track which is not registered in accordance with such rules shall be liable to a penalty not exceeding four hundred dollars. Penalty for conducting unregistered trial track.

30 (c) (i) by omitting from subsection one of section 56K the words "one and a half per centum" and by inserting in lieu thereof the words "three per centum"; Sec. 56K.  
(Contributions to Fund by greyhound-racing clubs.)

(ii) by inserting in the same subsection after the words "deducting from" the words "the aggregate of";

(iii)



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*Gaming and Betting (Amendment).*

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- (iii) by inserting in the same subsection after the word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- 5 (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- 10 (d) by omitting paragraph (a) of subsection one of section 56M and by inserting in lieu thereof the following paragraph :— Sec. 56M. (Regulations.)
- 15 (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.
- 20 **6.** The Finance (Greyhound-racing Taxation) Act, 1931, is amended by inserting at the end of section four the following new subsection :— Amendment of Act No. 56, 1931. Sec. 4. (Tax on racing clubs.)
- (2) In subsection one of this section "racing club" does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912.

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BY AUTHORITY

Gaming and Betting (Amendment)

(iii) by inserting in the same subsection after the words "race-course" the words "and money received by the greyhound racing club from the Totalisator Agency Board";

(iv) by omitting from subsection (ii) of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";

(d) by omitting paragraph (a) of subsection one of section 50M and by inserting in lieu thereof the following paragraph:—

(a) those provisions for or with respect to appeals against decisions of stewards or of committees of greyhound racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.

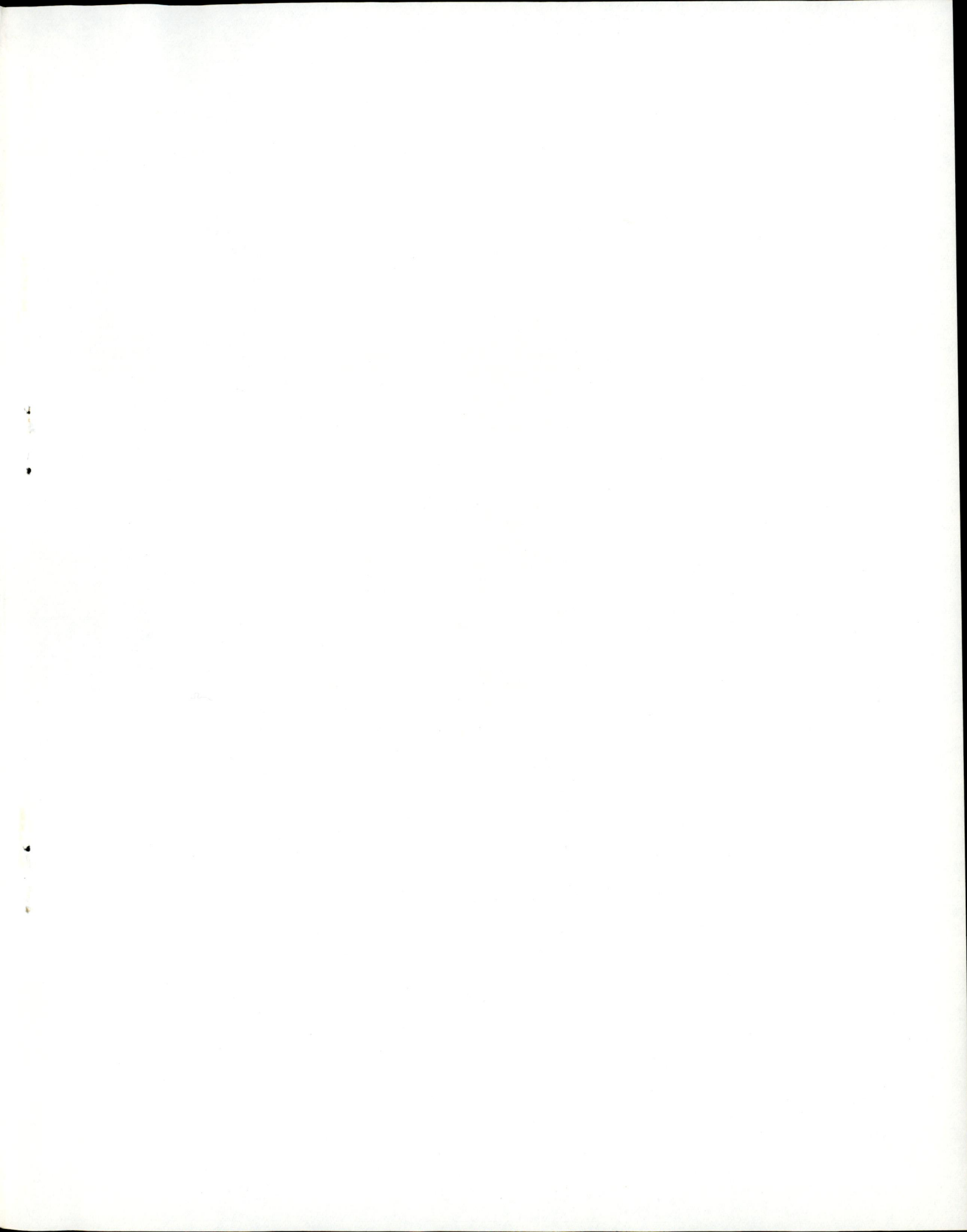
6. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by inserting at the end of section four the following new subsection:—

(2) In subsection one of the section "racing club" does not include the (Irish) Racing Control Board contained under Part IV of the Gaming and Betting

Act, 1912.

Amend.  
ment of Act  
No. 26  
1911.  
Sec. 4  
1911.  
Act No. 26  
1911.









It is 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. This Act may be cited as the Gaming and Betting (Amendment) Act 1971.

No. , 1971.

# A BILL

To make further provisions with respect to the keeping, use and operation of, and the supplementary license tax payable in respect of, poker machines, the licensing of race-courses, the conduct of greyhound trial tracks and the powers of the Greyhound Racing Control Board; for these and other purposes to amend the Gaming and Betting Act, 1912, the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Finance (Greyhound-racing Taxation) Act, 1931; and for purposes connected therewith.

[MR WILLIS—4 November, 1971.]

BE



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*Gaming and Betting (Amendment).*

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**B**E it enacted by the Queen's Most Excellent Majesty, by  
and with the advice and consent of the Legislative  
Council and Legislative Assembly of New South Wales in  
Parliament assembled, and by the authority of the same, as  
5 follows :—

1. This Act may be cited as the "Gaming and Betting Short title.  
(Amendment) Act, 1971".

2. The Gaming and Betting (Poker Machines) Taxation Amend-  
Act, 1956, is amended by omitting from subsection two of ment of  
10 section six the definition of "net revenue from poker Act No. 18,  
machines" and by inserting in lieu thereof the following 1956.  
definition :— Sec. 6.  
(Supple-  
mentary  
license tax.)

"net revenue from poker machines", in relation to a club,  
means—

- 15 (a) in respect of the taxing period ending the  
thirty-first day of May, one thousand nine  
hundred and seventy-two, and any taxing  
period ending on the thirty-first day of May  
20 in any year thereafter, the gross revenue from  
poker machines derived during that period  
from poker machines of the club less—
- (i) the value of prizes paid or given during  
that taxing period by the club to  
25 persons using or operating such  
machines for the purpose of gaming  
additional to the amounts released  
directly by such machines as prize  
money during that taxing period; and
- 30 (ii) the prescribed amount for the club for  
that taxing period; and

(b)



*Gaming and Betting (Amendment).*

5 (b) in respect of the taxing period ending the thirtieth day of November, one thousand nine hundred and seventy-one, and any taxing period ending on the thirtieth day of November in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

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

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

20 (iii) a maintenance allowance equal to an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that taxing period.

3. The Gaming and Betting Act, 1912, is amended—

Amend-  
ment of  
Act No. 25,  
1912.

25 (a) (i) by omitting subsections one and two of section 50BA and by inserting in lieu thereof the following subsections :—

Sec. 50BA.  
(Penalty on  
clubs  
keeping,  
etc.,  
unlicensed  
poker  
machines.)

(1) Where—

30 (a) any poker machine of a class which a club is not licensed to keep, use or operate;

(b) a number of poker machines of a class which a club is licensed to keep, use or operate in excess of the number



*Gaming and Betting (Amendment).*

number of poker machines of that class which it is licensed to keep, use or operate; or

- 5 (c) any poker machine that is not owned by a club, or is not being acquired by the club on reasonable terms and conditions, as determined by the Minister under paragraph (d) of subsection four of section 50D of this Act,

is kept, used or operated by that club or for the purposes of any function or activity conducted by or with the approval or authority of that club—

- 15 (d) that club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

- 20 (e) any person who is the manager, secretary or other person in charge of that club or is a member of the committee of that club, whether or not it is such a company or society,

shall be guilty of an offence.

- 25 (2) A club or other person guilty of an offence under subsection one of this section is liable, in respect of each poker machine in respect of which the offence is committed, to a penalty—

- 30 (a) in the case of a club, not exceeding four hundred dollars; and  
(b) in the case of any other person, not exceeding two hundred dollars,

for



*Gaming and Betting (Amendment).*

for each day on which the poker machine in respect of which the offence was committed was kept, used or operated.

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(2A) It shall be a sufficient defence to a prosecution for an offence under subsection one of this section if the person charged—

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(a) being a club, proves to the satisfaction of the court that the poker machine in respect of which the offence was committed was kept, used or operated without the knowledge of the manager, secretary or other person in charge of the club and of every member of the committee of the club; or

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(b) being any other person, proves that the poker machine in respect of which the offence was committed was kept, used or operated without his knowledge.

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(ii) by omitting from subsection three of the same section the words "the person" and by inserting in lieu thereof the words "the club or person";

(iii) by omitting from the same subsection the word "he" and by inserting in lieu thereof the words "it or he";

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(b) by inserting at the end of section 50D the following new subsection :— Sec. 50D.  
(Licenses.)

(5) If a club fails to furnish information as required by the Minister pursuant to subsection four of this section—

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(a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



*Gaming and Betting (Amendment).*

5 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

(c) by omitting subsection (1A) of section 50E; Sec. 50E.  
(Annual license taxes.)

10 (d) by inserting at the end of section 50EA the following new subsection :— Sec. 50EA.  
(Record of net revenue.)

(2) If a club fails to comply with the provisions of subsection one of this section—

15 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

25 (e) by omitting subsection two of section 50EB and by inserting in lieu thereof the following subsections :— Sec. 50EB.  
(Returns.)

(2) If any such club fails to make such a return in the manner and within the time prescribed—

30 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



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*Gaming and Betting (Amendment).*

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5 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and in addition thereto forty dollars for every day during which the default continues.

10 (3) If any such return made by a club is false in any material particular—

15 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding four hundred dollars.

25 (4) Notwithstanding anything contained in any other Act, proceedings for an offence under subsection three of this section may be commenced within the period of three years after the commission of the offence.

30 (5) Nothing in this section shall affect a club's liability to pay supplementary or additional supplementary license tax in addition to any penalty imposed under this section.

(f) (i) by inserting in subsection two of section 50F Sec. 50F. after the word "Act" the words "or any (Inspection.) servant or member of such a club";

(ii)



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*Gaming and Betting (Amendment).*

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- (ii) by inserting in the same subsection after the word "premises" the words "of the club";
- (iii) by inserting in the same subsection after the words "other person" where secondly occurring the words "or such servant or member";
- 5
- (g) by inserting at the end of section 50J the following new subsection :—
- Sec. 50J.  
(Amendment of rules.)
- (2) If a club fails to comply with subsection one of this section—
- 10 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- 15 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society.
- 20 shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.
- (h) by inserting at the end of section 50R the following new subsection :—
- Sec. 50R.  
(Regulations.)
- 25 (4) A penalty for any breach of the regulations may be imposed on a club licensed under this Part of this Act, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923, and on the manager, secretary or other person in charge of any such club and any member of the committee of the club, whether or not it is such a company or society.
- 30
- (i)



*Gaming and Betting (Amendment).*

(i) by omitting the Sixth Schedule and by inserting in lieu thereof the following Schedule :—  
Subst. Sixth Schedule.

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912, in respect of the six months ending

19 .

Name of club \_\_\_\_\_

Address \_\_\_\_\_

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions			Net Revenue from Poker Machines
	*1- 6-19 *1-12-19	30-11-19 31- 5-19		Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	

*Assessment—*

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines } \$  
for which tax a remittance is herewith.

\* Delete whichever period does not apply to this return.

† "Prizes" means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

‡ "Maintenance allowance" means in respect of the period ending 30th November in each year, an amount of \$120 for each poker machine which the Club is licensed to keep, use and operate as at that date.

(i)



*Gaming and Betting (Amendment).*

(j) by omitting the Seventh Schedule and by inserting Subst. Seventh Schedule. in lieu thereof the following Schedule :—

SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License  
5 Tax thereon.

		\$
	(A) Net Revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule)	
10	Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) ..	_____
	(C) Aggregate net revenue from poker machines for 12 months ended 30th November (A+B) .. .. .	_____
15	Less (D) Allowance claimed in accordance with section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, for twelve months ended 30th November, 19 .. .. .	_____
20	(E) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (C-D) .. .. .	=====
	(F) SUPPLEMENTARY LICENSE TAX PAYABLE—	
25	(i) at the rate of 12½% on amount as per (E) if the amount as per (C) is less than \$40,000 .. .. .	_____
30	(ii) \$5,000, if the amount as per (C) is \$40,000 or more but not more than \$41,200; or .. .. .	_____
	(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$41,200 .. .. .	_____

Less



*Gaming and Betting (Amendment).*

		\$
Less (G)	SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .	
5	(H) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (F-G) .. .. .	
OR		
10	(I) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (G-F) .. .. .	

4. The Gaming and Betting Act, 1912, is further amended— Further amendment of Act No. 25, 1912.

- 15 (a) by omitting from paragraph (b) of subsection three of section fifty-one the words “, of which meetings two shall be conducted by the Newcastle Tattersall’s Club in aid of charitable or patriotic purposes”; Sec. 51. (Race-course to be licensed.)
- 20 (b) (i) by inserting in subsection three of section fifty-three after the words “unfavourable weather” the words “or other circumstances beyond the control of the club concerned”; Sec. 53. (Days of race-meetings.)
- 25 (ii) by omitting from the same subsection the words “, Christmas Day, or a day already appropriated and notified as a day of racing by any other club in the same district” and by inserting in lieu thereof the words “or Christmas Day”;

(c)



*Gaming and Betting (Amendment).*

- (c) by inserting at the end of section 53E the following new subsection :—
- Sec. 53E.  
(Additional meetings.)

5 (2) A proclamation made under subsection one of this section declaring that the maximum number of days on which race-meetings may be held on a race-course pursuant to this Act may be increased may be rescinded by the Governor by a further proclamation published in the Gazette if he is

10 satisfied that, because of changed circumstances, the increase in the maximum number of days is no longer necessary.

5. The Gaming and Betting Act, 1912, is further amended—
- Further amendment of Act No. 25, 1912.

- 15 (a) by omitting from section 56F the words "as are prescribed by the regulations" and by inserting in lieu thereof the words "as may be fixed from time to time by the Governor";
- Sec. 56F.  
(Fees of members.)

- (b) by inserting next after section 56HB the following new section :—
- New sec. 56HC.

20 56HC. Where rules made by the Board pursuant to this Part of this Act providing for the registration of greyhound trial tracks are in force, any person who, whether as owner, lessee or occupier or otherwise, has the management or control of a greyhound

25 trial track which is not registered in accordance with such rules shall be liable to a penalty not exceeding four hundred dollars.

Penalty for conducting unregistered trial track.

- 30 (c) (i) by omitting from subsection one of section 56K the words "one and a half per centum" and by inserting in lieu thereof the words "three per centum";
- Sec. 56K.  
(Contributions to Fund by greyhound-racing clubs.)
- (ii) by inserting in the same subsection after the words "deducting from" the words "the aggregate of";

(iii)



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*Gaming and Betting (Amendment).*

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- (iii) by inserting in the same subsection after the word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- 5 (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- 10 (d) by omitting paragraph (a) of subsection one of section 56M and by inserting in lieu thereof the following paragraph :— Sec. 56M. (Regulations.)
- 15 (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.

6. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by inserting at the end of section four the following new subsection :— Amendment of Act No. 56, 1931. Sec. 4.

- 20 (2) In subsection one of this section "racing club" does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912. (Tax on racing clubs.)

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BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971

[15c]

Cloning and Testing (Continued)

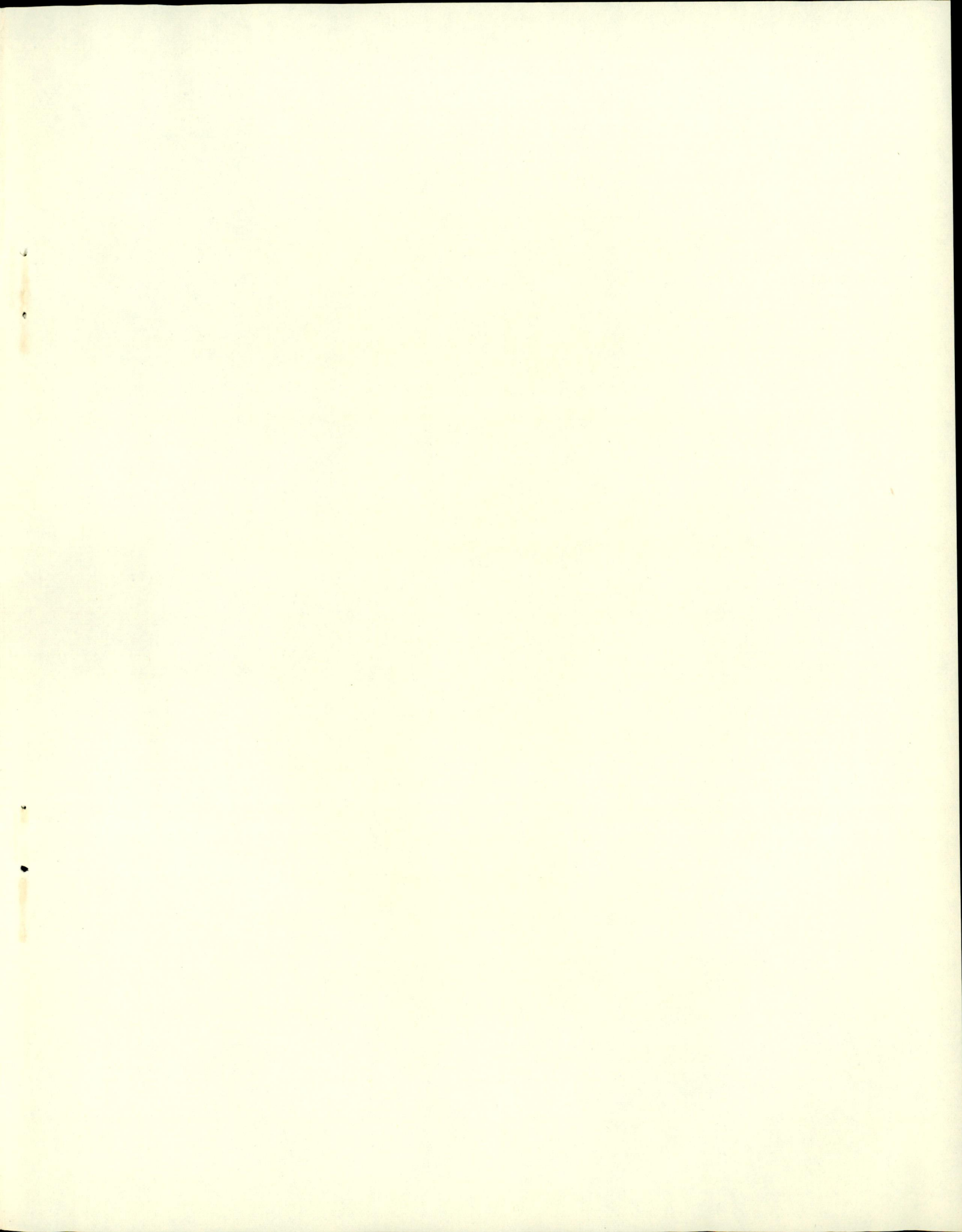
- (iii) by inserting in the same subsection after the word "thereafter" the words "and money received by the governing racing body from the Pari-mutuel Agency Board";
- (iv) by omitting from subsection (a) of the same section the words "and by inserting in lieu thereof the word "such" as the last word of the sentence;
- (v) by omitting paragraph (a) of subsection (a) of section 20 and by inserting in lieu thereof the following paragraph:—
  - (a) make provision for or with respect to appeals against decisions of stewards or committees of governing racing clubs or of local or district associations in such cases as may be specified in the regulations.

6. The Finance (Governing Racing) Act, 1951, is amended by inserting at the end of section four the following new subsection:—

(2) In subsection one of the section racing club does not include the Cayman Racing Control Board constituted under Part IV of the Cloning and Testing Act, 1951.

Amend.  
Act No. 1951  
Section 4  
(1) and (2)









## GAMING AND BETTING (AMENDMENT) BILL, 1971

### EXPLANATORY NOTE

THE objects of this Bill are—

- (a) to provide that, in determining the net revenue from poker machines for supplementary license tax purposes, a club may, for the taxing period ending on 30th November in each year, deduct as the costs of maintenance of poker machines an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that period;
- (b) to make the manager, secretary or other person in charge of a club and the members of the committee liable for certain offences in relation to clubs licensed to keep, use and operate poker machines, as well as clubs which are corporate bodies;
- (c) to provide that proceedings may be instituted in respect of the submission of false returns of poker machine revenue within the period of three years after the commission of the offence;
- (d) to remove the requirement in section 51 (3) (b) of the Gaming and Betting Act that two race days per annum on the Newcastle Jockey Club's racecourse at Hamilton shall be conducted by the Newcastle Tattersall's Club in aid of charitable or patriotic purposes;
- (e) to permit of the postponement of race-meetings in certain additional circumstances and to omit the provision that a postponed race-meeting may not be held on a day already appropriated as a day of racing by another club in the same district;
- (f) to authorise the Governor to withdraw additional race-days granted pursuant to section 53E of the Act in certain circumstances;
- (g) to make it an offence for any person to conduct a greyhound trial track which is not registered in accordance with any rules of the Greyhound Racing Control Board (hereinafter called "the Board") for the time being in force;
- (h) to extend the regulation-making power in the Act with respect to the making of regulations relating to appeals to the Board;
- (i) to provide that the fees or salaries and travelling expenses of the members of the Board shall be as determined by the Governor;
- (j) to provide that moneys received by greyhound-racing clubs from the Totalizator Agency Board shall form part of their income for the purpose of calculating the contribution payable to the Board under section 56K of the Act;
- (k) to increase the rate of contribution under section 56K of the Act from 1½% to 3% or such lower rate as the Governor may fix;
- (l) to make it clear that the Board is not liable to pay tax as a racing club under the provisions of the Finance (Greyhound-racing Taxation) Act, 1931;
- (m) to provide that interest payable by the Board on moneys advanced to it by the Treasurer shall be at such rate as the Treasurer may determine; and
- (n) to make other provisions of a minor or consequential character.



# GAMING AND BETTING (AMENDMENT) BILL, 1951

## EXPLANATORY STATEMENT

The object of the Bill is to amend the Gaming Act, 1947, and to provide for the regulation of gaming and betting in India. The Bill contains provisions for the regulation of gaming and betting in India, and for the regulation of gaming and betting in India.

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The Bill contains provisions for the regulation of gaming and betting in India, and for the regulation of gaming and betting in India. The Bill contains provisions for the regulation of gaming and betting in India, and for the regulation of gaming and betting in India.



No. , 1971.

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# A BILL

To make further provisions with respect to the keeping, use and operation of, and the supplementary license tax payable in respect of, poker machines, the licensing of race-courses, the conduct of greyhound trial tracks and the powers of the Greyhound Racing Control Board; for these and other purposes to amend the Gaming and Betting Act, 1912, the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Finance (Greyhound-racing Taxation) Act, 1931; and for purposes connected therewith.

[MR WILLIS—4 November, 1971.]

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BE



*Gaming and Betting (Amendment).*

**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. This Act may be cited as the "Gaming and Betting Short title. (Amendment) Act, 1971".

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended by omitting from subsection two of section six the definition of "net revenue from poker machines" and by inserting in lieu thereof the following definition :—

Amend-  
ment of  
Act No. 18,  
1956.  
Sec. 6.  
(Supple-  
mentary  
license tax.)

"net revenue from poker machines", in relation to a club, means—

- 15 (a) in respect of the taxing period ending the  
thirty-first day of May, one thousand nine  
hundred and seventy-two, and any taxing  
period ending on the thirty-first day of May  
20 in any year thereafter, the gross revenue from  
poker machines derived during that period  
from poker machines of the club less—
- 25 (i) the value of prizes paid or given during  
that taxing period by the club to  
persons using or operating such  
machines for the purpose of gaming  
additional to the amounts released  
directly by such machines as prize  
money during that taxing period; and
- 30 (ii) the prescribed amount for the club for  
that taxing period; and

(b)



*Gaming and Betting (Amendment).*

- 5 (b) in respect of the taxing period ending the thirtieth day of November, one thousand nine hundred and seventy-one, and any taxing period ending on the thirtieth day of November in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—
  - 10 (i) the value of prizes paid or given during that taxing period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that taxing period;
  - 15 (ii) the prescribed amount for the club for that taxing period; and
  - 20 (iii) a maintenance allowance equal to an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that taxing period.

3. The Gaming and Betting Act, 1912, is amended—

- 25 (a) (i) by omitting subsections one and two of section 50BA and by inserting in lieu thereof the following subsections :—
  - (1) Where—
    - 30 (a) any poker machine of a class which a club is not licensed to keep, use or operate;
    - (b) a number of poker machines of a class which a club is licensed to keep, use or operate in excess of the number

Amendment of Act No. 25, 1912.

Sec. 50BA. (Penalty on clubs keeping, etc., unlicensed poker machines.)



*Gaming and Betting (Amendment).*

number of poker machines of that class which it is licensed to keep, use or operate; or

5 (c) any poker machine that is not owned by a club, or is not being acquired by the club on reasonable terms and conditions, as determined by the Minister under paragraph (d) of subsection four of section 50D of  
10 this Act,

is kept, used or operated by that club or for the purposes of any function or activity conducted by or with the approval or authority of that club—

15 (d) that club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (e) any person who is the manager, secretary or other person in charge of that club or is a member of the committee of that club, whether or not it is such a company or society, shall be guilty of an offence.

25 (2) A club or other person guilty of an offence under subsection one of this section is liable, in respect of each poker machine in respect of which the offence is committed, to a penalty—

30 (a) in the case of a club, not exceeding four hundred dollars; and

(b) in the case of any other person, not exceeding two hundred dollars,

for



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*Gaming and Betting (Amendment).*

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for each day on which the poker machine in respect of which the offence was committed was kept, used or operated.

5 (2A) It shall be a sufficient defence to a prosecution for an offence under subsection one of this section if the person charged—

10 (a) being a club, proves to the satisfaction of the court that the poker machine in respect of which the offence was committed was kept, used or operated without the knowledge of the manager, secretary or other person in charge of the club and of every member of the committee of the club; or

15 (b) being any other person, proves that the poker machine in respect of which the offence was committed was kept, used or operated without his knowledge.

20 (ii) by omitting from subsection three of the same section the words "the person" and by inserting in lieu thereof the words "the club or person";

25 (iii) by omitting from the same subsection the word "he" and by inserting in lieu thereof the words "it or he";

(b) by inserting at the end of section 50D the following new subsection :—

Sec. 50D.  
(Licenses.)

30 (5) If a club fails to furnish information as required by the Minister pursuant to subsection four of this section—

35 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



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*Gaming and Betting (Amendment).*

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5 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

(c) by omitting subsection (1A) of section 50E; Sec. 50E.  
(Annual  
license  
taxes.)

10 (d) by inserting at the end of section 50EA the following new subsection :— Sec. 50EA.  
(Record of  
net  
revenue.)

(2) If a club fails to comply with the provisions of subsection one of this section—

15 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

25 (e) by omitting subsection two of section 50EB and Sec. 50EB.  
(Returns.) by inserting in lieu thereof the following subsections :—

(2) If any such club fails to make such a return in the manner and within the time prescribed—

30 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



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*Gaming and Betting (Amendment).*

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5 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and in addition thereto forty dollars for every day during which the default continues.

10 (3) If any such return made by a club is false in any material particular—

15 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

20 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding four hundred dollars.

25 (4) Notwithstanding anything contained in any other Act, proceedings for an offence under subsection three of this section may be commenced within the period of three years after the commission of the offence.

30 (5) Nothing in this section shall affect a club's liability to pay supplementary or additional supplementary license tax in addition to any penalty imposed under this section.

(f) (i) by inserting in subsection two of section 50F Sec. 50F. after the word "Act" the words "or any (Inspection.) servant or member of such a club";

(ii)



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*Gaming and Betting (Amendment).*

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- (ii) by inserting in the same subsection after the word "premises" the words "of the club";
- (iii) by inserting in the same subsection after the words "other person" where secondly occurring the words "or such servant or member";
- 5
- (g) by inserting at the end of section 50J the following new subsection :—
- Sec. 50J.  
(Amendment of rules.)
- (2) If a club fails to comply with subsection one of this section—
- 10 (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- 15 (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,
- 20 shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.
- (h) by inserting at the end of section 50R the following new subsection :—
- Sec. 50R.  
(Regulations.)
- 25 (4) A penalty for any breach of the regulations may be imposed on a club licensed under this Part of this Act, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923, and on the manager, secretary or other person in charge of any such club and any member of the committee of the
- 30 club, whether or not it is such a company or society.

(i)



SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912, in respect of the six months ending

19 . . .

Name of club \_\_\_\_\_

Address \_\_\_\_\_

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions			Net Revenue from Poker Machines
	*1- 6-19 *1-12-19	30-11-19 31- 5-19		Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	

**Assessment—**

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines } \$  
for which tax a remittance is herewith.

\* Delete whichever period does not apply to this return.

† "Prizes" means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

‡ "Maintenance allowance" means in respect of the period ending 30th November in each year, an amount of \$120 for each poker machine which the Club is licensed to keep, use and operate as at that date.

Gaming and Betting (Amendment).

Act No. , 1971.

(i) by omitting the Sixth Schedule and by inserting in Subst. Sixth Schedule. lieu thereof the following Schedule :—



*Gaming and Betting (Amendment).*

(j) by omitting the Seventh Schedule and by inserting Subst. Seventh Schedule. in lieu thereof the following Schedule:—

SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

		\$
	(A) Net Revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule)	
10	Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) ..	_____
	(C) Aggregate net revenue from poker machines for 12 months ended 30th November (A+B) .. .. .	_____
15	Less (D) Allowance claimed in accordance with section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, for twelve months ended 30th November, 19 .. .. .	_____
20	(E) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (C-D) .. .. .	=====
25	(F) SUPPLEMENTARY LICENSE TAX PAYABLE—	
	(i) at the rate of 12½% on amount as per (E) if the amount as per (C) is less than \$40,000 .. .. .	_____
30	(ii) \$5,000. if the amount as per (C) is \$40,000 or more but not more than \$41,200; or .. .. .	_____
	(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$41,200 .. .. .	_____

Less



*Gaming and Betting (Amendment).*

		\$
Less (G)	SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .	
5 (H)	NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (F-G) .. .. .	

OR

10 (I)	NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (G-F) .. .. .	
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4. The Gaming and Betting Act, 1912, is further amended— Further amendment of Act No. 25, 1912.

- 15 (a) by omitting from paragraph (b) of subsection three of section fifty-one the words “, of which meetings two shall be conducted by the Newcastle Tattersall’s Club in aid of charitable or patriotic purposes”; Sec. 51. (Race-course to be licensed.)
- 20 (b) (i) by inserting in subsection three of section fifty-three after the words “unfavourable weather” the words “or other circumstances beyond the control of the club concerned”; Sec. 53. (Days of race-meetings.)
- 25 (ii) by omitting from the same subsection the words “, Christmas Day, or a day already appropriated and notified as a day of racing by any other club in the same district” and by inserting in lieu thereof the words “or Christmas Day”;

(c)



*Gaming and Betting (Amendment).*

- (c) by inserting at the end of section 53E the following new subsection :—
- Sec. 53E.  
(Additional meetings.)

5 (2) A proclamation made under subsection one of this section declaring that the maximum number of days on which race-meetings may be held on a race-course pursuant to this Act may be increased may be rescinded by the Governor by a further proclamation published in the Gazette if he is satisfied that, because of changed circumstances, the increase in the maximum number of days is no longer necessary.

10

5. The Gaming and Betting Act, 1912, is further amended—

Further amendment of Act No. 25, 1912.

- 15 (a) by omitting from section 56F the words "as are prescribed by the regulations" and by inserting in lieu thereof the words "as may be fixed from time to time by the Governor";
- Sec. 56F.  
(Fees of members.)

- (b) by inserting next after section 56HB the following new section :—
- New sec. 56HC.

20 56HC. Where rules made by the Board pursuant to this Part of this Act providing for the registration of greyhound trial tracks are in force, any person who, whether as owner, lessee or occupier or otherwise, has the management or control of a greyhound trial track which is not registered in accordance with such rules shall be liable to a penalty not exceeding four hundred dollars.

25

Penalty for conducting unregistered trial track.

- 30 (c) (i) by omitting from subsection one of section 56K the words "one and a half per centum" and by inserting in lieu thereof the words "three per centum";
- Sec. 56K.  
(Contributions to Fund by greyhound-racing clubs.)
- (ii) by inserting in the same subsection after the words "deducting from" the words "the aggregate of";

(iii)



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*Gaming and Betting (Amendment).*

---

- (iii) by inserting in the same subsection after the word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- 5 (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- 10 (d) by omitting paragraph (a) of subsection one of section 56M and by inserting in lieu thereof the following paragraph :—
- 15 (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.
6. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by inserting at the end of section four the following new subsection :—
- 20 (2) In subsection one of this section "racing club" does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912.

Sec. 56M.  
(Regulations.)

Amendment of Act  
No. 56,  
1931.  
Sec. 4.

(Tax on  
racing  
clubs.)

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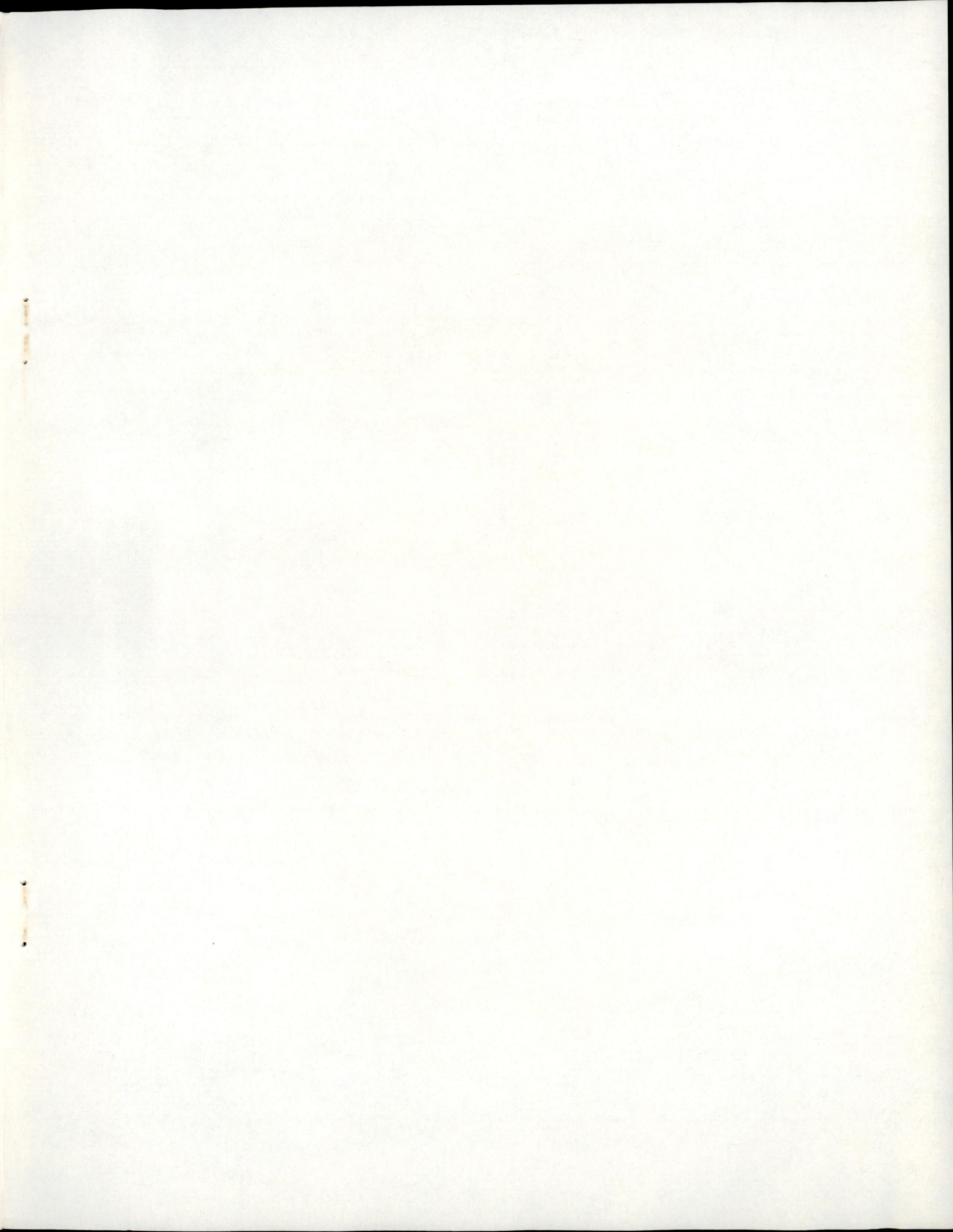
BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971

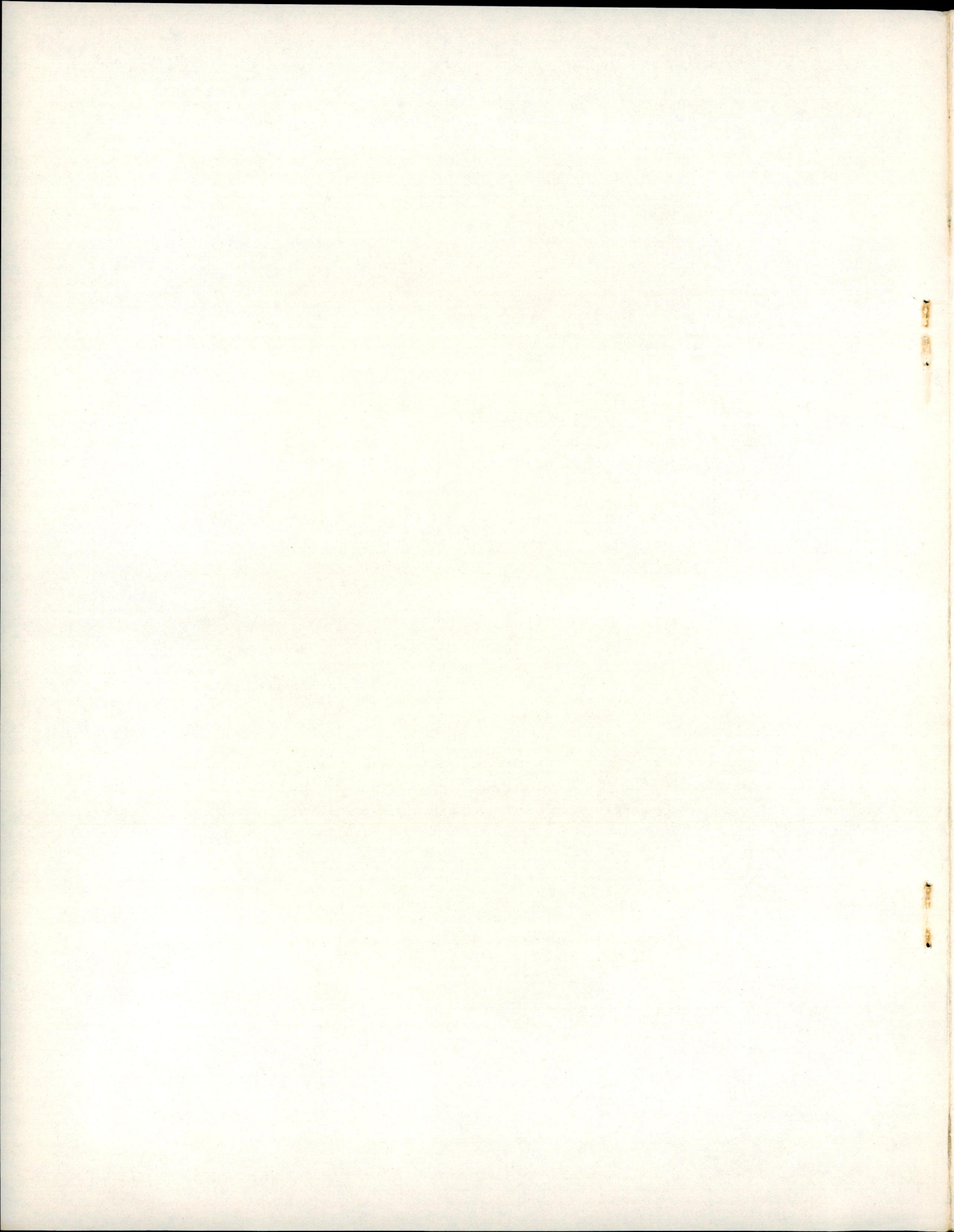














New South Wales



ANNO VICESIMO

**ELIZABETHÆ II REGINÆ**

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**Act No. 44, 1971.**

An Act to make further provisions with respect to the keeping, use and operation of, and the supplementary license tax payable in respect of, poker machines, the licensing of race-courses, the conduct of greyhound trial tracks and the powers of the Greyhound Racing Control Board; for these and other purposes to amend the Gaming and Betting Act, 1912, the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Finance (Greyhound-racing Taxation) Act, 1931; and for purposes connected therewith. [Assented to, 14th December, 1971.]

BE



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*Gaming and Betting (Amendment).*

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**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows :—

Short title.      **1.** This Act may be cited as the "Gaming and Betting (Amendment) Act, 1971".

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

Sec. 5A.  
(Concession of license tax.)

(a) by omitting from the definition of "net takings from poker machines" in subsection one of section 5A the words "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" and by inserting in lieu thereof the words "the value of prizes paid or given during that period of twelve months by the club concerned to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period of twelve months";

Sec. 6.  
(Supplementary license tax.)

(b) by omitting from subsection two of section six the definition of "net revenue from poker machines" and by inserting in lieu thereof the following definition :—

"net revenue from poker machines", in relation to a club, means—

(a) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and seventy-two, and any taxing period ending on the thirty-first day of May in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

(i) the value of prizes paid or given during that taxing period by the club to persons using or operating such

*Gaming and Betting (Amendment).*

such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that taxing period; and

- (ii) the prescribed amount for the club for that taxing period; and
- (b) in respect of the taxing period ending the thirtieth day of November, one thousand nine hundred and seventy-one, and any taxing period ending on the thirtieth day of November in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—
  - (i) the value of prizes paid or given during that taxing period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that taxing period;
  - (ii) the prescribed amount for the club for that taxing period; and
  - (iii) a maintenance allowance equal to an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that taxing period.

3. The Gaming and Betting Act, 1912, is amended—

- (a) (i) by omitting subsections one and two of section 50BA and by inserting in lieu thereof the following subsections :—

(1) Where—

- (a) any poker machine of a class which a club is not licensed to keep, use or operate;
- (b)

Amendment of Act No. 25, 1912.

Sec. 50BA. (Penalty on clubs keeping, etc., unlicensed poker machines.)



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*Gaming and Betting (Amendment).*

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- (b) a number of poker machines of a class which a club is licensed to keep, use or operate in excess of the number of poker machines of that class which it is licensed to keep, use or operate; or
- (c) any poker machine that is not owned by a club, or is not being acquired by the club on reasonable terms and conditions, as determined by the Minister under paragraph (d) of subsection four of section 50D of this Act,

is kept, used or operated by that club or for the purposes of any function or activity conducted by or with the approval or authority of that club—

- (d) that club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (e) any person who is the manager, secretary or other person in charge of that club or is a member of the committee of that club, whether or not it is such a company or society,

shall be guilty of an offence.

(2) A club or other person guilty of an offence under subsection one of this section is liable, in respect of each poker machine in respect of which the offence is committed, to a penalty—

- (a) in the case of a club, not exceeding four hundred dollars; and
- (b) in the case of any other person, not exceeding two hundred dollars,

for

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*Gaming and Betting (Amendment).*


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for each day on which the poker machine in respect of which the offence was committed was kept, used or operated.

(2A) It shall be a sufficient defence to a prosecution for an offence under subsection one of this section if the person charged—

- (a) being a club, proves to the satisfaction of the court that the poker machine in respect of which the offence was committed was kept, used or operated without the knowledge of the manager, secretary or other person in charge of the club and of every member of the committee of the club; or
  - (b) being any other person, proves that the poker machine in respect of which the offence was committed was kept, used or operated without his knowledge.
- (ii) by omitting from subsection three of the same section the words “the person” and by inserting in lieu thereof the words “the club or person”;
  - (iii) by omitting from the same subsection the word “he” and by inserting in lieu thereof the words “it or he”;
- (b) by inserting at the end of section 50D the following new subsection :—

Sec. 50D.  
(Licenses.)

(5) If a club fails to furnish information as required by the Minister pursuant to subsection four of this section—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



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*Gaming and Betting (Amendment).*

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- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Sec. 50E.  
(Annual  
license  
taxes.)

- (c) by omitting subsection (1A) of section 50E ;

Sec. 50EA.  
(Record of  
net  
revenue.)

- (d) by inserting at the end of section 50EA the following new subsection :—

(2) If a club fails to comply with the provisions of subsection one of this section—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923 ; and

- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Sec. 50EB.  
(Returns.)

- (e) by omitting subsection two of section 50EB and by inserting in lieu thereof the following subsections :—

(2) If any such club fails to make such a return in the manner and within the time prescribed—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923 ; and

(b)

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*Gaming and Betting (Amendment).*

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- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and in addition thereto forty dollars for every day during which the default continues.

(3) If any such return made by a club is false in any material particular—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding four hundred dollars.

(4) Notwithstanding anything contained in any other Act, proceedings for an offence under subsection three of this section may be commenced within the period of three years after the commission of the offence.

(5) Nothing in this section shall affect a club's liability to pay supplementary or additional supplementary license tax in addition to any penalty imposed under this section.

- (f) (i) by inserting in subsection two of section 50F Sec. 50F. after the word "Act" the words "or any (Inspection.) servant or member of such a club";

(ii)



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*Gaming and Betting (Amendment).*

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- (ii) by inserting in the same subsection after the word "premises" the words "of the club";
- (iii) by inserting in the same subsection after the words "other person" where secondly occurring the words "or such servant or member";

Sec. 50J.  
(Amend-  
ment of  
rules.)

- (g) by inserting at the end of section 50J the following new subsection :—

(2) If a club fails to comply with subsection one of this section—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Sec. 50R.  
(Regula-  
tions.)

- (h) by inserting at the end of section 50R the following new subsection :—

(4) A penalty for any breach of the regulations may be imposed on a club licensed under this Part of this Act, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923, and on the manager, secretary or other person in charge of any such club and any member of the committee of the club, whether or not it is such a company or society.

(i)

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912, in respect of the six months ending

19 .

Name of club .....

Address .....

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions			Net Revenue from Poker Machines
	*1- 6-19 *1-12-19	30-11-19 31- 5-19		Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	

Assessment—

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines } \$  
for which tax a remittance is herewith.

\* Delete whichever period does not apply to this return.

† "Prizes" means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

‡ "Maintenance allowance" means in respect of the period ending 30th November in each year, an amount of \$120 for each poker machine which the Club is licensed to keep, use and operate as at that date.

(1)

(i) by omitting the Sixth Schedule and by inserting in Subst. lieu thereof the following Schedule :—  
Sixth Schedule.

Gaming and Betting (Amendment).

Act No. 44, 1971.



*Gaming and Betting (Amendment).*

Subst.  
Seventh  
Schedule.

(j) by omitting the Seventh Schedule and by inserting in lieu thereof the following Schedule:—

SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

	\$
(A) Net Revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule)	_____
Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) ..	_____
(C) Aggregate net revenue from poker machines for 12 months ended 30th November (A+B) .. .. .	_____
Less (D) Allowance claimed in accordance with section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, for twelve months ended 30th November, 19 .. .. .	_____
(E) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (C-D) .. .. .	=====
(F) SUPPLEMENTARY LICENSE TAX PAYABLE—	
(i) at the rate of 12½% on amount as per (E) if the amount as per (C) is less than \$40,000 .. .. .	_____
(ii) \$5,000, if the amount as per (C) is \$40,000 or more but not more than \$41,200; or .. .. .	_____
(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$41,200 .. .. .	_____
Less	_____

*Gaming and Betting (Amendment).*

	\$
Less (G) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .	_____
(H) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (F-G) .. .. .	=====
OR	
(I) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (G-F) .. .. .	=====

4. The Gaming and Betting Act, 1912, is further amended—

Further amendment of Act No. 25, 1912.

- (a) by omitting from paragraph (b) of subsection three of section fifty-one the words “, of which meetings two shall be conducted by the Newcastle Tattersall’s Club in aid of charitable or patriotic purposes”;
 Sec. 51. (Race-course to be licensed.)
- (b) (i) by inserting in subsection three of section fifty-three after the words “unfavourable weather” the words “or other circumstances beyond the control of the club concerned”;
 Sec. 53. (Days of race-meetings.)
- (ii) by omitting from the same subsection the words “, Christmas Day, or a day already appropriated and notified as a day of racing by any other club in the same district” and by inserting in lieu thereof the words “or Christmas Day”;

(c)



*Gaming and Betting (Amendment).*

Sec. 53E.  
(Additional meetings.)

- (c) by inserting at the end of section 53E the following new subsection :—

(2) A proclamation made under subsection one of this section declaring that the maximum number of days on which race-meetings may be held on a race-course pursuant to this Act may be increased may be rescinded by the Governor by a further proclamation published in the Gazette if he is satisfied that, because of changed circumstances, the increase in the maximum number of days is no longer necessary.

Further amendment of Act No. 25, 1912.

**5.** The Gaming and Betting Act, 1912, is further amended—

Sec. 56F.  
(Fees of members.)

- (a) by omitting from section 56F the words “as are prescribed by the regulations” and by inserting in lieu thereof the words “as may be fixed from time to time by the Governor”;

New sec. 56HC.

- (b) by inserting next after section 56HB the following new section :—

56HC. Where rules made by the Board pursuant to this Part of this Act providing for the registration of greyhound trial tracks are in force, any person who, whether as owner, lessee or occupier or otherwise, has the management or control of a greyhound trial track which is not registered in accordance with such rules shall be liable to a penalty not exceeding four hundred dollars.

Penalty for conducting unregistered trial track.

Sec. 56K.  
(Contributions to Fund by greyhound-racing clubs.)

- (c) (i) by omitting from subsection one of section 56K the words “one and a half per centum” and by inserting in lieu thereof the words “three per centum”;
- (ii) by inserting in the same subsection after the words “deducting from” the words “the aggregate of”;

(iii)

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*Gaming and Betting (Amendment).*

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- (iii) by inserting in the same subsection after the word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- (d) by omitting paragraph (a) of subsection one of section 56M and by inserting in lieu thereof the following paragraph :— Sec. 56M.  
(Regulations.)
  - (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.

6. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by inserting at the end of section four the following new subsection :— Amendment of Act  
No. 56,  
1931.  
Sec. 4.

(2) In subsection one of this section "racing club" does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912. (Tax on racing clubs.)

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BY AUTHORITY

V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1972



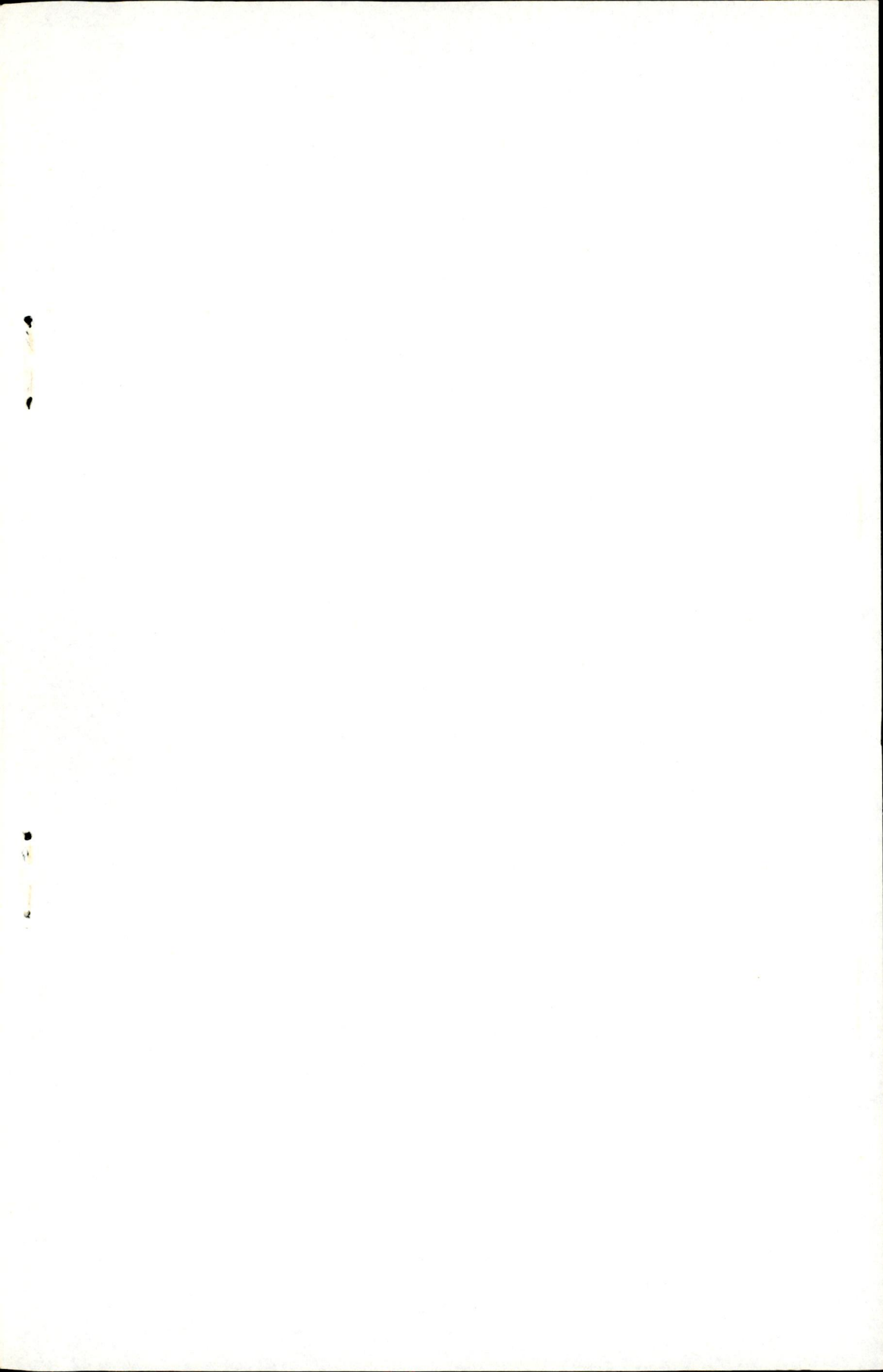
The following is a list of the  
 names of the persons who have  
 been appointed to the various  
 positions in the office of the  
 Secretary of the Board of  
 Education for the year 1908-9.

The names of the persons who  
 have been appointed to the  
 various positions in the office  
 of the Secretary of the Board  
 of Education for the year 1908-9  
 are as follows:

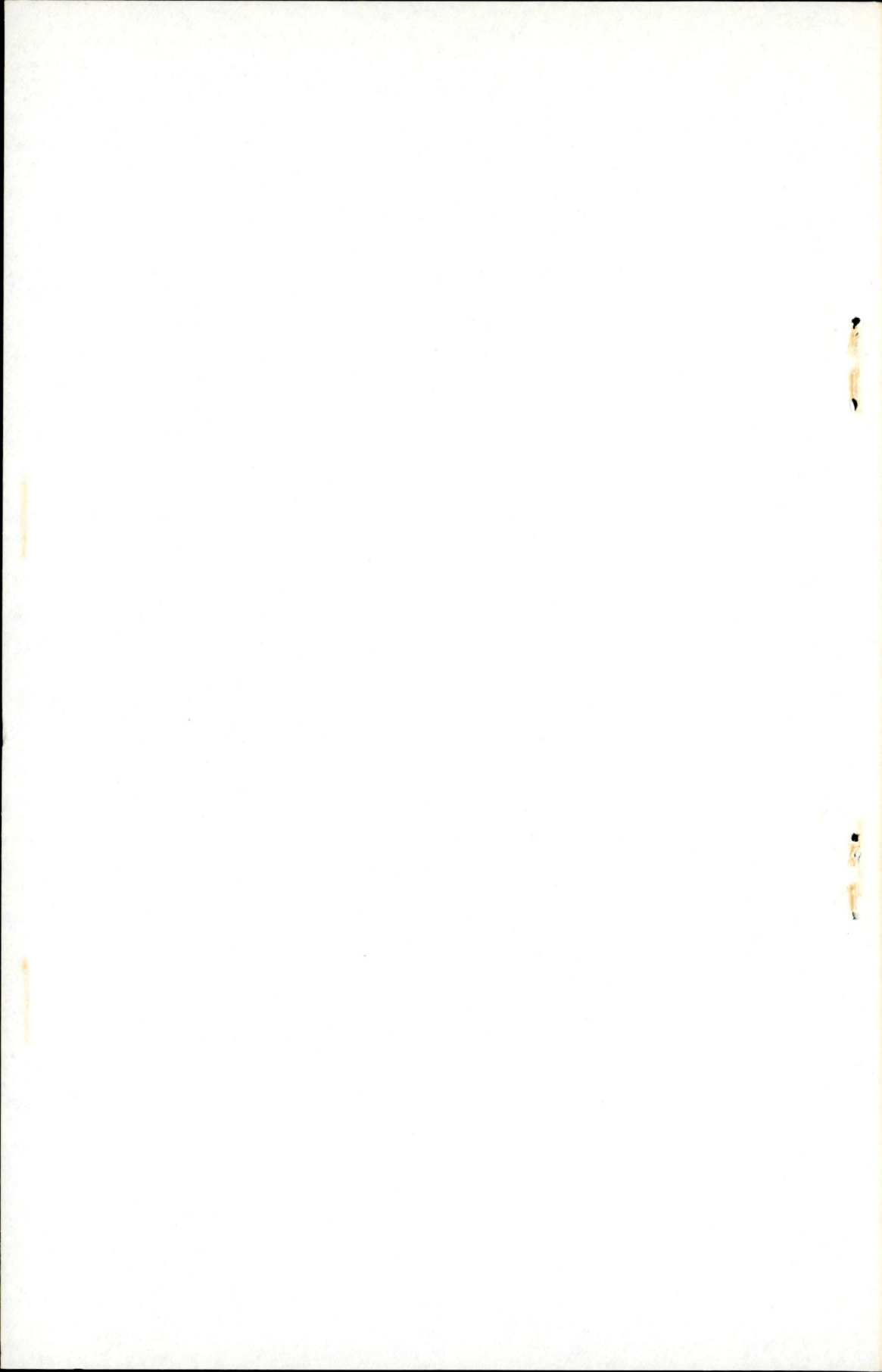
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 are as follows:

The names of the persons who  
 have been appointed to the  
 various positions in the office  
 of the Secretary of the Board  
 of Education for the year 1908-9  
 are as follows:







*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.*

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

*Legislative Assembly Chamber,  
Sydney, 30 November, 1971.*

## **New South Wales**



ANNO VICESIMO

# **ELIZABETHÆ II REGINÆ**

\*\*\*\*\*

**Act No. 44, 1971.**

An Act to make further provisions with respect to the keeping, use and operation of, and the supplementary license tax payable in respect of, poker machines, the licensing of race-courses, the conduct of greyhound trial tracks and the powers of the Greyhound Racing Control Board; for these and other purposes to amend the Gaming and Betting Act, 1912, the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Finance (Greyhound-racing Taxation) Act, 1931; and for purposes connected therewith. [Assented to, 14th December, 1971.]

BE

*I have examined this Bill, and find it to correspond in all respects with the Bill as finally passed by both Houses.*

**L. A. PUNCH,**  
*Chairman of Committees of the Legislative Assembly.*



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*Gaming and Betting (Amendment).*

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**B**E it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Short title.     **1.** This Act may be cited as the "Gaming and Betting (Amendment) Act, 1971".

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

Sec. 5A.  
(Concession of license tax.)

(a) by omitting from the definition of "net takings from poker machines" in subsection one of section 5A the words "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" and by inserting in lieu thereof the words "the value of prizes paid or given during that period of twelve months by the club concerned to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period of twelve months";

Sec. 6.  
(Supplementary license tax.)

(b) by omitting from subsection two of section six the definition of "net revenue from poker machines" and by inserting in lieu thereof the following definition:—

"net revenue from poker machines", in relation to a club, means—

(a) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and seventy-two, and any taxing period ending on the thirty-first day of May in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

(i) the value of prizes paid or given during that taxing period by the club to persons using or operating such

such



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*Gaming and Betting (Amendment).*

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such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that taxing period; and

(ii) the prescribed amount for the club for that taxing period; and

(b) in respect of the taxing period ending the thirtieth day of November, one thousand nine hundred and seventy-one, and any taxing period ending on the thirtieth day of November in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

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

(ii) the prescribed amount for the club for that taxing period; and

(iii) a maintenance allowance equal to an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that taxing period.

3. The Gaming and Betting Act, 1912, is amended—

(a) (i) by omitting subsections one and two of section 50BA and by inserting in lieu thereof the following subsections:—

(1) Where—

(a) any poker machine of a class which a club is not licensed to keep, use or operate;

(b)

Amendment of Act No. 25, 1912.

Sec. 50BA. (Penalty on clubs keeping, etc., unlicensed poker machines.)



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*Gaming and Betting (Amendment).*

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- (b) a number of poker machines of a class which a club is licensed to keep, use or operate in excess of the number of poker machines of that class which it is licensed to keep, use or operate; or
- (c) any poker machine that is not owned by a club, or is not being acquired by the club on reasonable terms and conditions, as determined by the Minister under paragraph (d) of subsection four of section 50D of this Act,

is kept, used or operated by that club or for the purposes of any function or activity conducted by or with the approval or authority of that club—

- (d) that club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (e) any person who is the manager, secretary or other person in charge of that club or is a member of the committee of that club, whether or not it is such a company or society,

shall be guilty of an offence.

(2) A club or other person guilty of an offence under subsection one of this section is liable, in respect of each poker machine in respect of which the offence is committed, to a penalty—

- (a) in the case of a club, not exceeding four hundred dollars; and
- (b) in the case of any other person, not exceeding two hundred dollars,

for



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*Gaming and Betting (Amendment).*

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for each day on which the poker machine in respect of which the offence was committed was kept, used or operated.

(2A) It shall be a sufficient defence to a prosecution for an offence under subsection one of this section if the person charged—

- (a) being a club, proves to the satisfaction of the court that the poker machine in respect of which the offence was committed was kept, used or operated without the knowledge of the manager, secretary or other person in charge of the club and of every member of the committee of the club; or
  - (b) being any other person, proves that the poker machine in respect of which the offence was committed was kept, used or operated without his knowledge.
- (ii) by omitting from subsection three of the same section the words “the person” and by inserting in lieu thereof the words “the club or person”;
  - (iii) by omitting from the same subsection the word “he” and by inserting in lieu thereof the words “it or he”;

(b) by inserting at the end of section 50D the following new subsection :—

Sec. 50D.  
(Licenses.)

(5) If a club fails to furnish information as required by the Minister pursuant to subsection four of this section—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)



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*Gaming and Betting (Amendment).*

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- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.
- Sec. 50E. (Annual license taxes.) (c) by omitting subsection (1A) of section 50E;
- Sec. 50EA. (Record of net revenue.) (d) by inserting at the end of section 50EA the following new subsection :—
- (2) If a club fails to comply with the provisions of subsection one of this section—
- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society, shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.
- Sec. 50EB. (Returns.) (e) by omitting subsection two of section 50EB and by inserting in lieu thereof the following subsections :—
- (2) If any such club fails to make such a return in the manner and within the time prescribed—
- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (b)



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*Gaming and Betting (Amendment).*

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(b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and in addition thereto forty dollars for every day during which the default continues.

(3) If any such return made by a club is false in any material particular—

(a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding four hundred dollars.

(4) Notwithstanding anything contained in any other Act, proceedings for an offence under subsection three of this section may be commenced within the period of three years after the commission of the offence.

(5) Nothing in this section shall affect a club's liability to pay supplementary or additional supplementary license tax in addition to any penalty imposed under this section.

(f) (i) by inserting in subsection two of section 50F Sec. 50F. after the word "Act" the words "or any (Inspection.) servant or member of such a club";

(i)

(ii)



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*Gaming and Betting (Amendment).*

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- (ii) by inserting in the same subsection after the word "premises" the words "of the club";
- (iii) by inserting in the same subsection after the words "other person" where secondly occurring the words "or such servant or member";

Sec. 50J.  
(Amendment of  
rules.)

- (g) by inserting at the end of section 50J the following new subsection :—

(2) If a club fails to comply with subsection one of this section—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Sec. 50R.  
(Regulations.)

- (h) by inserting at the end of section 50R the following new subsection :—

(4) A penalty for any breach of the regulations may be imposed on a club licensed under this Part of this Act, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923, and on the manager, secretary or other person in charge of any such club and any member of the committee of the club, whether or not it is such a company or society.

(i)

*Gaming and Betting (Amendment).*

(i) by omitting the Sixth Schedule and by inserting in lieu thereof the following Schedule :—  
Subst. Sixth Schedule.

**SIXTH SCHEDULE.**

Return pursuant to section 50EB of the Gaming and Betting Act, 1912, in respect of the six months ending

19 .

Name of club .....

Address .....

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines	Deductions			Net Revenue from Poker Machines
	*1- 6-19 *1-12-19	30-11-19 31- 5-19		Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	

**Assessment—**

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines } \$  
for which tax a remittance is herewith.

\* Delete whichever period does not apply to this return.

† “Prizes” means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

‡ “Maintenance allowance” means in respect of the period ending 30th November in each year, an amount of \$120 for each poker machine which the Club is licensed to keep, use and operate as at that date.

(j)



*Gaming and Betting (Amendment).*

Subst.  
Seventh  
Schedule.

(j) by omitting the Seventh Schedule and by inserting in lieu thereof the following Schedule :—

SEVENTH SCHEDULE.

Particulars of Aggregate Net Revenue and Supplementary License Tax thereon.

	\$
(A) Net Revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule)	
Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return)	..
	_____
(C) Aggregate net revenue from poker machines for 12 months ended 30th November (A+B)	.. .. .
	_____
Less (D) Allowance claimed in accordance with section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, for twelve months ended 30th November, 19 .. .. .	.. .. .
	_____
(E) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (C-D)	.. .. .
	=====
(F) SUPPLEMENTARY LICENSE TAX PAYABLE—	
(i) at the rate of 12½% on amount as per (E) if the amount as per (C) is less than \$40,000	.. .. .
	_____
(ii) \$5,000, if the amount as per (C) is \$40,000 or more but not more than \$41,200; or	.. .. .
	_____
(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$41,200	.. .. .
	_____
	Less



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*Gaming and Betting (Amendment).*


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	\$
Less (G) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May .. .. .	_____
(H) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (F-G) .. .. .	=====

OR

(I) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (G-F) .. .. .	=====
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4. The Gaming and Betting Act, 1912, is further amended—

Further  
amendment  
of Act No.  
25, 1912.

(a) by omitting from paragraph (b) of subsection three of section fifty-one the words “, of which meetings two shall be conducted by the Newcastle Tattersall’s Club in aid of charitable or patriotic purposes”;

Sec. 51.  
(Race-  
course to be  
licensed.)

(b) (i) by inserting in subsection three of section fifty-three after the words “unfavourable weather” the words “or other circumstances beyond the control of the club concerned”;

Sec. 53.  
(Days of  
race-  
meetings.)

(ii) by omitting from the same subsection the words “, Christmas Day, or a day already appropriated and notified as a day of racing by any other club in the same district” and by inserting in lieu thereof the words “or Christmas Day”;

(c)



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*Gaming and Betting (Amendment).*

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Sec. 53E.  
(Additional  
meetings.)

- (c) by inserting at the end of section 53E the following new subsection :—

(2) A proclamation made under subsection one of this section declaring that the maximum number of days on which race-meetings may be held on a race-course pursuant to this Act may be increased may be rescinded by the Governor by a further proclamation published in the Gazette if he is satisfied that, because of changed circumstances, the increase in the maximum number of days is no longer necessary.

Further  
amendment  
of Act No.  
25, 1912.  
Sec. 56F.  
(Fees of  
members.)

5. The Gaming and Betting Act, 1912, is further amended—

- (a) by omitting from section 56F the words “as are prescribed by the regulations” and by inserting in lieu thereof the words “as may be fixed from time to time by the Governor”;

New sec.  
56HC.

- (b) by inserting next after section 56HB the following new section :—

Penalty for  
conducting  
unregistered  
trial track.

56HC. Where rules made by the Board pursuant to this Part of this Act providing for the registration of greyhound trial tracks are in force, any person who, whether as owner, lessee or occupier or otherwise, has the management or control of a greyhound trial track which is not registered in accordance with such rules shall be liable to a penalty not exceeding four hundred dollars.

Sec. 56K.  
(Contribu-  
tions to  
Fund by  
greyhound-  
racing  
clubs.)

- (c) (i) by omitting from subsection one of section 56K the words “one and a half per centum” and by inserting in lieu thereof the words “three per centum”;
- (ii) by inserting in the same subsection after the words “deducting from” the words “the aggregate of”;

(iii)



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*Gaming and Betting (Amendment).*

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- (iii) by inserting in the same subsection after the word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- (d) by omitting paragraph (a) of subsection one of section 56M and by inserting in lieu thereof the following paragraph :—
  - (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.

6. The Finance (Greyhound-racing Taxation) Act, 1931, is amended by inserting at the end of section four the following new subsection :—

(2) In subsection one of this section "racing club" does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912.

Amendment of Act No. 56, 1931.  
Sec. 4.  
(Tax on racing clubs.)

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

A. R. CUTLER,  
Governor.

*Government House,  
Sydney, 14th December, 1971.*





