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

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

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

- 1. This Act may be cited as the "Gaming and Betting Short title. (Amendment) Act, 1971".
- 2. The Gaming and Betting (Poker Machines) Taxation Amendment of Act No.
- 10 (a) by omitting from the definition of "net takings from Sec. 5a.

  poker machines" in subsection one of section 5A (Concesthe words "the amounts referred to in paragraph (a) of the definition of "net revenue from poker tax.)

  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";
  - (b) by omitting from subsection two of section six the Sec. 6. definition of "net revenue from poker machines" (Suppleand by inserting in lieu thereof the following license 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 machines for the purpose of gaming additional to the amounts released

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directly by such released 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 10 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 15 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 20 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 25 twenty dollars for each poker machine which the club is

The Gaming and Betting Act, 1912, is amended-

period.

Amend-Act No. 25, 1912.

etc., unlicensed

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(a) (i) by omitting subsections one and two of section Sec. 50BA. 50BA and by inserting in lieu thereof the (Penalty on clubs following subsections:keeping,

(1) Where-

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

licensed to keep, use and operate as at the last day of that taxing

(b)

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Gaming	and	Betting	(Amendment).
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	Guming and Betting (Amenament).
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 50p 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 3 (A)	(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—
Jana Para Salah Sa	(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

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 50p the following Sec. 50p. new subsection:— (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

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(b)

(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.)

- (d) by inserting at the end of section 50EA the following Sec. 50EA.

  new subsection:—

  (Record of net revenue.)
  - (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.

- (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—
    - (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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(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)

Gaming a	nd 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";
- (g) by inserting at the end of section 50J the following Sec. 50J.

  new subsection:

  (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
  - (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 Sec. 50R. new subsection:—

    (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.

Gaming

and

(Amendment).

of from from	Denomination	oker Machines or operated at	Gross Revenue	Deductions	
			from		from
Assessment—					1 1 2 2 3 d

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

Subst. Seventh Schedule.

			SEVENTH SCHEDULE.	
5	Pa Tax	articu there	alars of Aggregate Net Revenue and Supplementary leon.	License
				\$
		(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	( <b>D</b> )	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 SUPPLE- MENTARY LICENSE TAX IS PAY- ABLE (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

\$

- (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—

    amended—

    amended—

    of Act No.
- 15 (a) by omitting from paragraph (b) of subsection Sec. 51. three of section fifty-one the words ", of which (Race-meetings two shall be conducted by the Newcastle course to be Tattersall's Club in aid of charitable or patriotic purposes";
- 20 (b) (i) by inserting in subsection three of section Sec. 53.

  fifty-three after the words "unfavourable (Days of weather" the words "or other circumstances race-meetings.)

  beyond the control of the club concerned";
- (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) by inserting at the end of section 53E the following Sec. 53E.

  new subsection:—

  (Additional meetings.)
- (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.

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- 5. The Gaming and Betting Act, 1912, is further sumendment of Act No.
- (a) by omitting from section 56F the words "as are Sec. 56F.

  prescribed by the regulations" and by inserting in (Fees of lieu thereof the words "as may be fixed from time to time by the Governor";
  - (b) by inserting next after section 56HB the following New sec. new section:—
- 56HC. Where rules made by the Board pursuant Penalty for to this Part of this Act providing for the registration conducting of greyhound trial tracks are in force, any person trial track. 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.
- (c) (i) by omitting from subsection one of section Sec. 56k.

  56k the words "one and a half per centum" (Contributions to and by inserting in lieu thereof the words Fund by "three per centum";

  "three per centum";
  - (ii) by inserting in the same subsection after the clubs.) words "deducting from" the words "the aggregate of";

(0)

(iii)

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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 Sec. 56m.
  section 56m and by inserting in lieu thereof the (Regulafollowing 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, Amendis amended by inserting at the end of section four the ment of Act No. 56, 1931.
- (2) In subsection one of this section "racing club" (Tax on does not include the Greyhound Racing Control Board constituted under Part IVA of the Gaming and Betting Act, 1912.

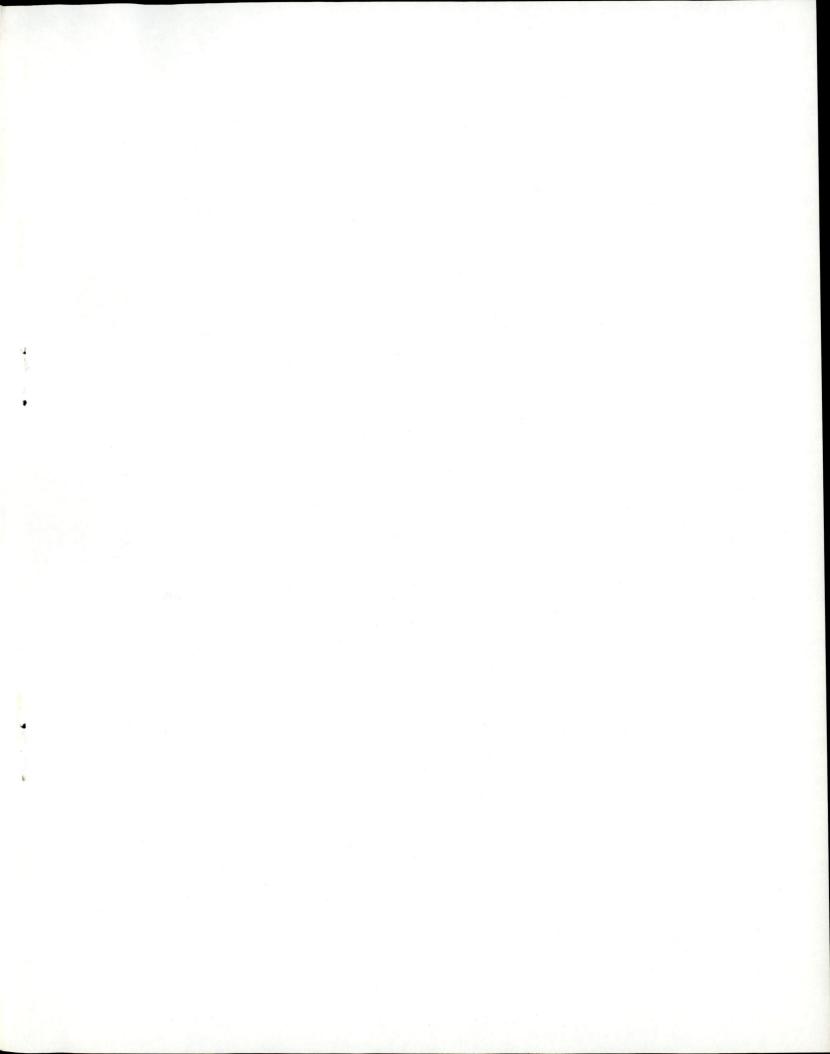
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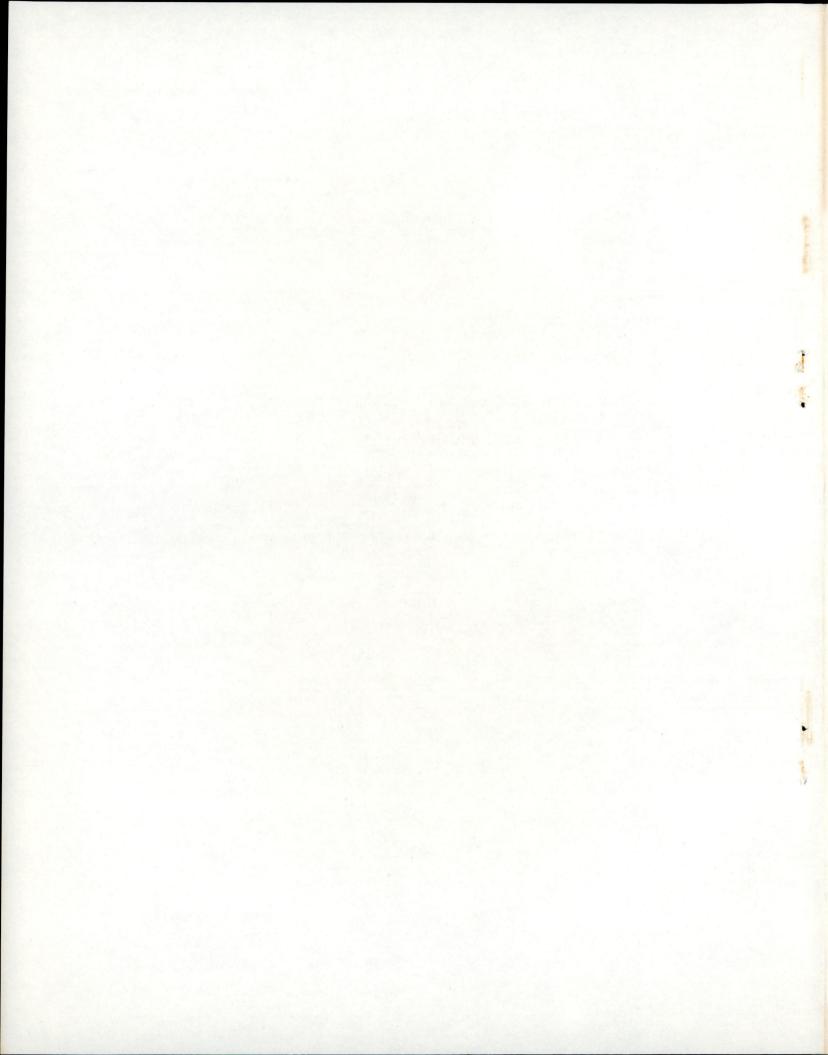
V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971 [15c]

- (iii) by instrung in the same subsection after the world "race-course" the words "and moneys received by the greyhound-maing club from the Totalizater Agency Board":
- (iv) by omining from subsection five of the same section the words, the rate of three per centum per annum, and by inserting in the thereof the vertex fixeds the rate of the frequency determines.
- (d) by omitting paragraph (a) of subsection one of section 70 section 56M and ov inserting in lieu thereof the (Regula tions.)
  - (a) make provisions for or with respect to appeals against decisions of suggests or of committees of greybound-racing clubs or of focal or district associations in such classes of cases as may be specified in the regulations.
- - 20 (2) In subsection one of this section "racing club" (Fax on does not include the Crevhound Racing Control Board Facing constituted under Part IVA of the Canting and Berting Act, 1912.

TEN AUTHORISM

THE PRINCIPLE WEST REPORTED WAS ASSESSED. THE SERVICE OF





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 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 Amend-Act, 1956, is amended by omitting from subsection two of ment of 10 section six the definition of "net revenue from poker 1956. machines" and by inserting in lieu thereof the following Sec. 6. definition :-

(Supplementary 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 in any year thereafter, the gross revenue from 20 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; and
  - (ii) the prescribed amount for the club for that taxing period; and

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th h p in p	respect of the taxing period ending the rieth day of November, one thousand nine added and seventy-one, and any taxing iod ending on the thirtieth day of November any year thereafter, the gross revenue from ker machines derived during that period m 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;
	<ul><li>(ii) the prescribed amount for the club for that taxing period; and</li></ul>
	iii) a maintenance allowance equal to ar amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and

#### The Gaming and Betting Act, 1912, is amended—

period.

Amendment of Act No. 25, 1912.

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

#### (1) Where—

clubs keeping, etc., unlicensed machines.)

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

operate as at the last day of that taxing

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

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 50p 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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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 50p the following Sec. 50p. new subsection:— (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

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Gaming and I	Betting (A	mend	ment)	
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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.

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

Sec. 50E. (Annual license taxes.)

(d) by inserting at the end of section 50EA the following Sec. 50EA.

new subsection:—

(Record of net revenue.)

(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.

- (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—
    - (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

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(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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- (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 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
  - (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 Sec. 50R. new subsection:—

    (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.

Gaming and Betting

(Amendment).

alue of Poker Ma	Net Revenue from
Prizes† License	From Poker Machines
	- Union

Denomination		Poker Machines or operated at	Gross Revenue		Net Revenue		
of Poker Machines	*1- 6-19 *1-12-19	30-11-19 31- 5-19	from Poker Machines	Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	from Poker Machines
194				, E a	13 3 3 8		
3 3 5							

SIXTH SCHEDULE.

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

#### Assessment-

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#### Gaming and Betting (Amendment).

(j) by omitting the Seventh Schedule and by inserting Subst. Seventh 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)
- Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) ...
- - (F) SUPPLEMENTARY LICENSE TAX PAYABLE—
- (i) at the rate of  $12\frac{1}{2}\%$  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).
	72 542 gn	wollet all telephone of the end of section 51 (2)
Learning Coop	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)
	121.16 121.12 12 sec 56	(a) b contains from section 56s the word "ms a
	ozest) ni odmera	gailread ed line l'enciminger edi et bourreau. Als
	4. The amended	he Gaming and Betting Act, 1912, is further Further amendment of Act No. 25, 1912.
15	edes et 16 edes et 16 es confec	by omitting from paragraph (b) of subsection Sec. 51. three of section fifty-one the words ", of which (Race-meetings two shall be conducted by the Newcastle licensed.) Tattersall's Club in aid of charitable or patriotic purposes";
20	(b)	(i) by inserting in subsection three of section Sec. 53. fifty-three after the words "unfavourable (Days of weather" the words "or other circumstances racemeetings.) beyond the control of the club concerned";
25	AZ se Z for formulay " ( to be a light and se a and se a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a a	(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) by inserting at the end of section 53E the following Sec. 53E.

  new subsection:—

  (Additional meetings.)
- (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.
  - 5. The Gaming and Betting Act, 1912, is further Further amended—
    amended—
    of Act No.
- (a) by omitting from section 56F the words "as are Sec. 56F.

  prescribed by the regulations" and by inserting in (Fees of lieu thereof the words "as may be fixed from time members.) to time by the Governor";
  - (b) by inserting next after section 56HB the following New sec. new section:—
- 56HC. Where rules made by the Board pursuant penalty for 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.
- (c) (i) by omitting from subsection one of section Sec. 56K.

  56K the words "one and a half per centum" (Contribuand by inserting in lieu thereof the words fund by "three per centum";

  "three per centum";
  - (ii) by inserting in the same subsection after the clubs.) words "deducting from" the words "the aggregate of";

(iii)

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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 Sec. 56M.

  section 56M and by inserting in lieu thereof the (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, Amendis amended by inserting at the end of section four the ment of Act No. 56, 1931.

    Sec. 4.
- 20 (2) In subsection one of this section "racing club" (Tax on does not include the Greyhound Racing Control Board clubs.) constituted under Part IVA of the Gaming and Betting Act. 1912.

BY AUTHORITY
V. C. N. BLIGHT, GOVERNMENT PRINTER, NEW SOUTH WALES—1971
[15c]

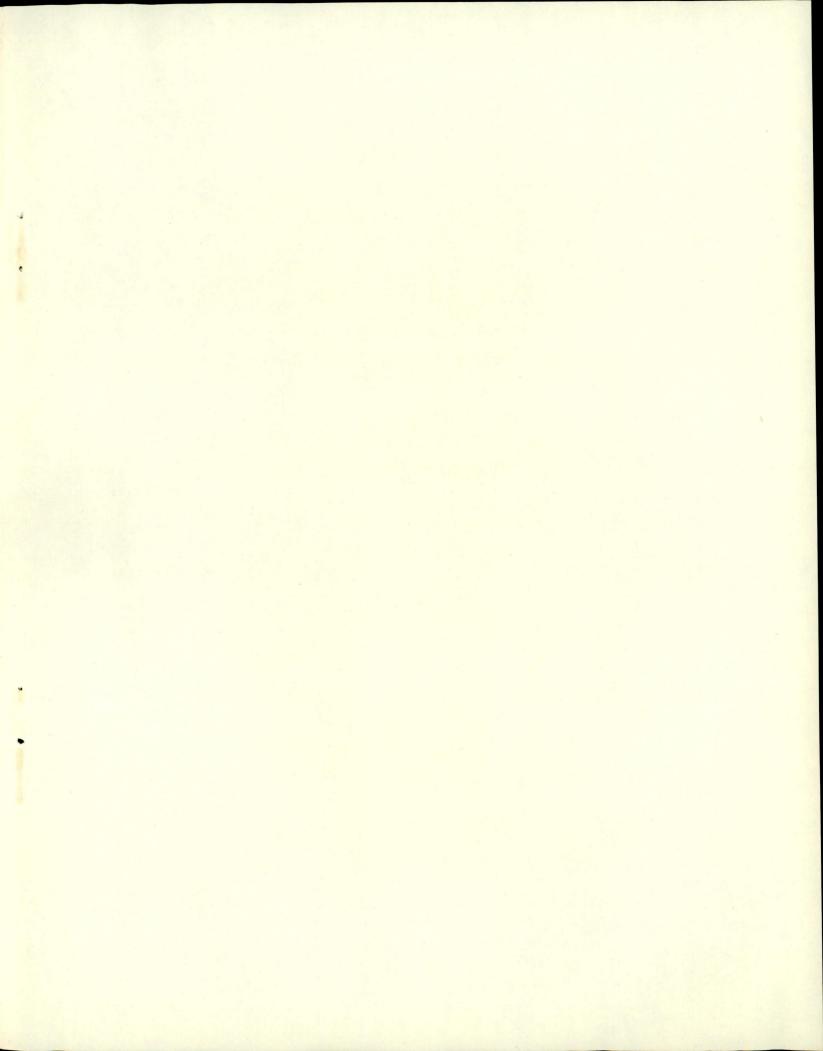
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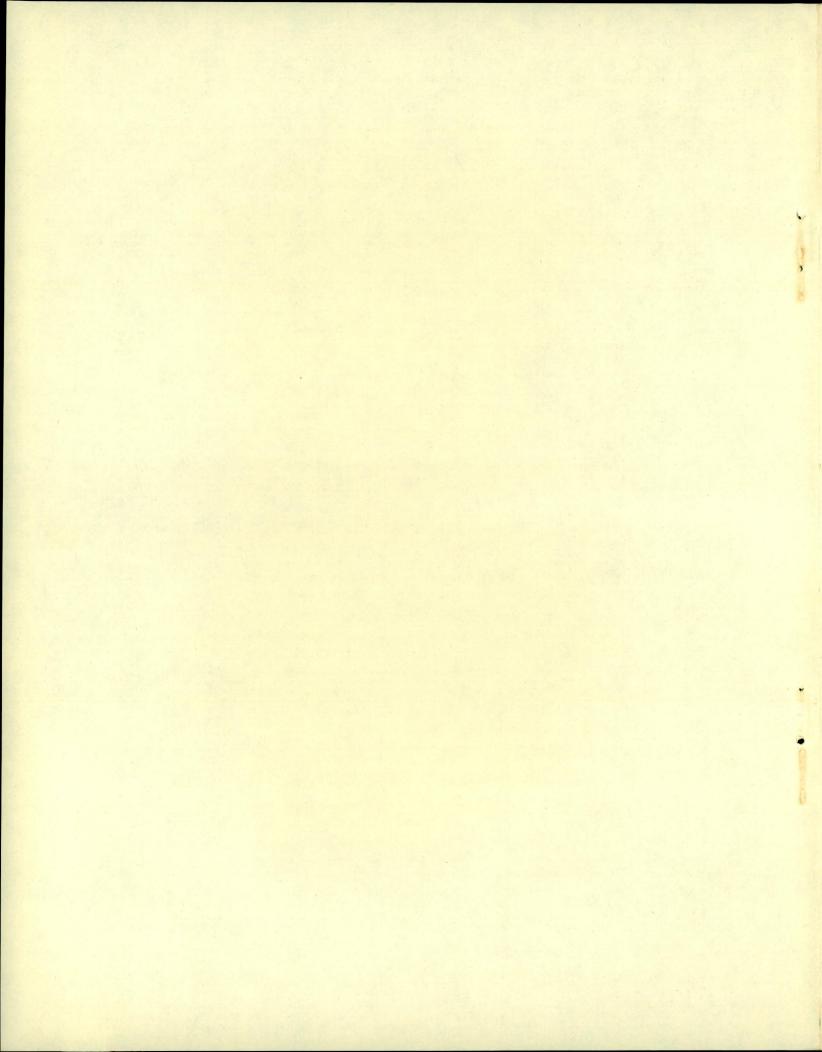
- (iii) by inserting in the same quiscotion after the word "free course the words from another received by the environmental from the Totalizator Acener Board":
- (iv) By Smitting from subsection free of the same section the words who rate of three per century per cantum and by inserting in hearth, and the words "spelt rate as the increasurer distortion."
- - (a) make provisions for or with respect to appeals against decisions of sewards or of communities of graphospid acting clouds or of local or district associations in such classes of cases as may be specified in the regulations.
- 6. The Finance (Creybonn racing Laxalion FAct 1931 Amendis an indeed by inserting at the end of scotton four the matter Act
  toflowing new subsection:
  1931.
  - 20 (2) In subsection ont of this section facing class (Farandoes not include the Carticland Rabing Control Board short constituted under Part IVA of the Canture and Return Act, 1912.

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## 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 56κ of the Act;
- (k) to increase the rate of contribution under section 56k of the Act from  $1\frac{1}{2}\%$  to 3% or such lower rate as the Governor may fix;
- (1) 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.

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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 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 Amend-Act, 1956, is amended by omitting from subsection two of ment of 10 section six the definition of "net revenue from poker 1956. machines" and by inserting in lieu thereof the following Sec. 6. definition :-

(Supplementary license tax.)

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

- (a) in respect of the taxing period ending the 15 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 20 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; and
  - (ii) the prescribed amount for the club for that taxing period; and

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(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.

# The Gaming and Betting Act, 1912, is amended—

Amendment of Act No. 25,

clubs

keeping,

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

# (1) Where-

etc., unlicensed poker (a) any poker machine of a class which machines.) 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

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Gaming	and	Betting	(Amendment).

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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 50p 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,

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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 Sec. 50D. new subsection:— (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) 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.)

(d) by inserting at the end of section 50EA the following Sec. 50EA.

new subsection:—

(Record of the content of the content

:— (Record of net revenue.)

- (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.

- (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—
    - (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";

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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";
- (g) by inserting at the end of section 50J the following Sec. 50J.

  new subsection:—

  (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
- (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 Sec. 50R. new subsection:—

    (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.

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Gaming and Betting (Amendment).

JIAIH SCHEDULE.	SIXTH	SCHEDULE.
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Name of clubAddress	rsuant to section	on 50eb of the G	aming and Betting	Act, 1912, in	respect of the six	months ending	
Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue		Not Bayana		
	*1- 6-19 *1-12-19	30-11-19 31- 5-19	from Poker Machines	Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	Net Revenue from Poker Machines
1.200							To the state of th
	100						Total I

Assessment-

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines }\$

\* 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.

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

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

Act No. , 1971.

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	SEVENTH SCHEDULE.	
Particu 5 Tax ther	alars of Aggregate Net Revenue and Supplementary License eon.	
	\$	
(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)	
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 SUPPLE- MENTARY LICENSE TAX IS PAY- ABLE (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

(1)

	Gaming and Betting (Amendment).	
	see the first out of the sea of the sea of the see see	
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	4.
10	(I) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED	
	30тн NOVEMBER (G-F)	palation to
4 ame	. The Gaming and Betting Act, 1912, is furthe ended—	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 Newcastl Tattersall's Club in aid of charitable or patriotic paragraph."	e (Race- licensed.)
	purposes";	
20	<ul> <li>(b) (i) by inserting in subsection three of section fifty-three after the words "unfavourable weather" the words "or other circumstance beyond the control of the club concerned";</li> </ul>	e (Days of
25	(ii) by omitting from the same subsection the words ", Christmas Day, or a day alread appropriated and notified as a day of racin by any other club in the same district" and by inserting in lieu thereof the words "christmas Day";	y g d

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# Gaming and Betting (Amendment).

- (c) by inserting at the end of section 53E the following Sec. 53E.

  new subsection:—

  (Additional meetings.)
  - (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.
- 5. The Gaming and Betting Act, 1912, is further Further amendment of Act No. 25, 1912
- (a) by omitting from section 56F the words "as are Sec. 56F.

  prescribed by the regulations" and by inserting in (Fees of lieu thereof the words "as may be fixed from time members.) to time by the Governor";
  - (b) by inserting next after section 56HB the following New sec. 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.
  - (c) (i) by omitting from subsection one of section Sec. 56k.
    56k the words "one and a half per centum" (Contribuand by inserting in lieu thereof the words tions to Fund by "three per centum"; greyhound-
    - (ii) by inserting in the same subsection after the clubs.) words "deducting from" the words "the aggregate of";

(iii)

- (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";

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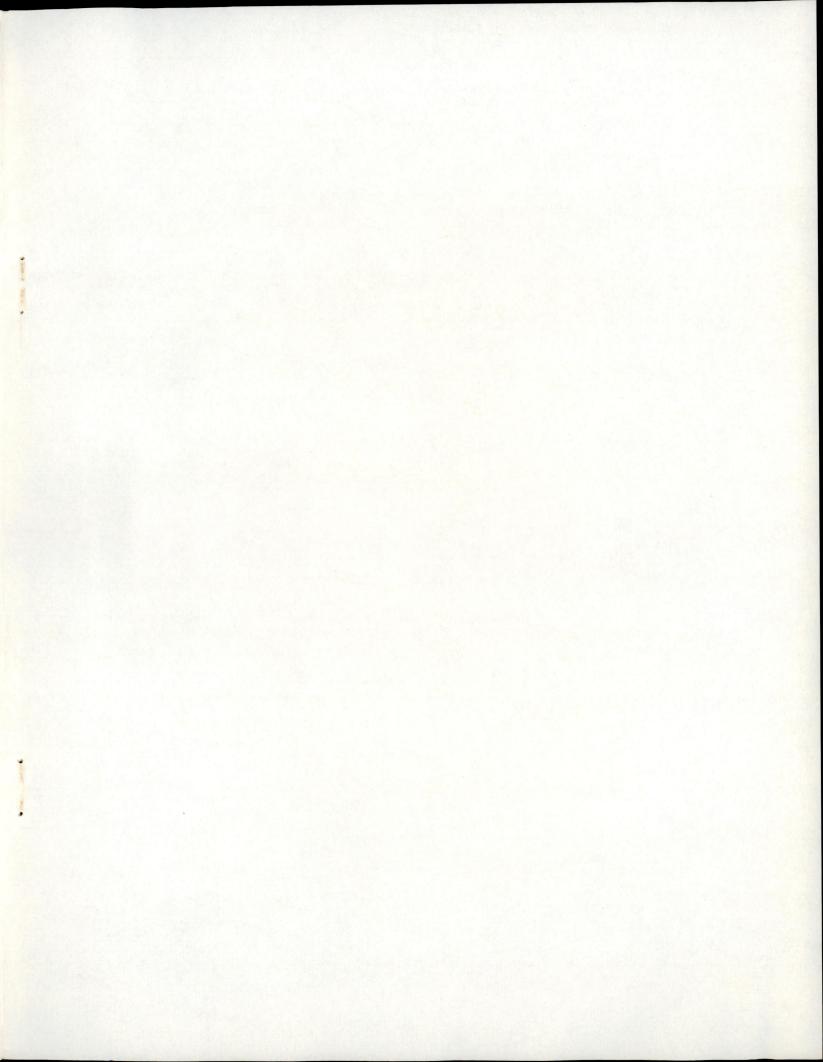
- (d) by omitting paragraph (a) of subsection one of Sec. 56M. section 56M and by inserting in lieu thereof the (Regula-following paragraph:—
  - (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regulations.
  - 6. The Finance (Greyhound-racing Taxation) Act, 1931, Amendis amended by inserting at the end of section four the ment of Act No. 56, following new subsection:—
- (2) In subsection one of this section "racing club" (Tax on does not include the Greyhound Racing Control Board clubs.) constituted under Part IVA of the Gaming and Betting Act, 1912.

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

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# 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

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

Short title.

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

Amendment of Act No. 18, 1956.

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";

(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

Sec. 6. (Supplementary license tax.)

- such machines for the purpose of gaming additional to the amounts released directly bv 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 licensed to keep, use and operate as at the last day of that taxing period.
- The Gaming and Betting Act, 1912, is amended—

Amendment of Act No. 25,

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

keeping, etc., unlicensed

- (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

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 50p the following Sec. 50p. new subsection:— (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) 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) 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) 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.

Sı	XTH	Sci	IEDUI	LE.
nd	Bett	ing	Act.	191

		oker Machines			Deductions		Net Revenue
Denomination of Poker Machines	*1- 6-19 *1-12-19	30-11-19 31- 5-19	Gross Revenue from Poker Machines	Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	from Poker Machines
					-		
which tax a re  * Delete whi  † "Prizes" n  † "Maintena	emittance is her ichever period do neans the value of ance allowance"	rewith.  oes not apply to  of prizes paid or  means in respec	this return. given by the Club ad t of the period endid operate as at that of	ditional to the	cash prizes released	directly by the	poker machines. 120 for each poker

# 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, (E) AMOUNT UPON WHICH SUPPLE-MENTARY LICENSE TAX ABLE (C-D) (F) SUPPLEMENTARY LICENSE TAX PAYABLE— (i) at the rate of  $12\frac{1}{2}\%$  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). \$ LICENSE Less (G) SUPPLEMENTARY 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 amendment of Act No. 25, 1912.
  - (a) by omitting from paragraph (b) of subsection Sec. 51. three of section fifty-one the words ", of which (Racemeetings two shall be conducted by the Newcastle course to be Tattersall's Club in aid of charitable or patriotic purposes";
  - (b) (i) by inserting in subsection three of section Sec. 53. fifty-three after the words "unfavourable (Days of weather" the words "or other circumstances race-meetings.) beyond the control of the club concerned";
    - (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";

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:—

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. (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)

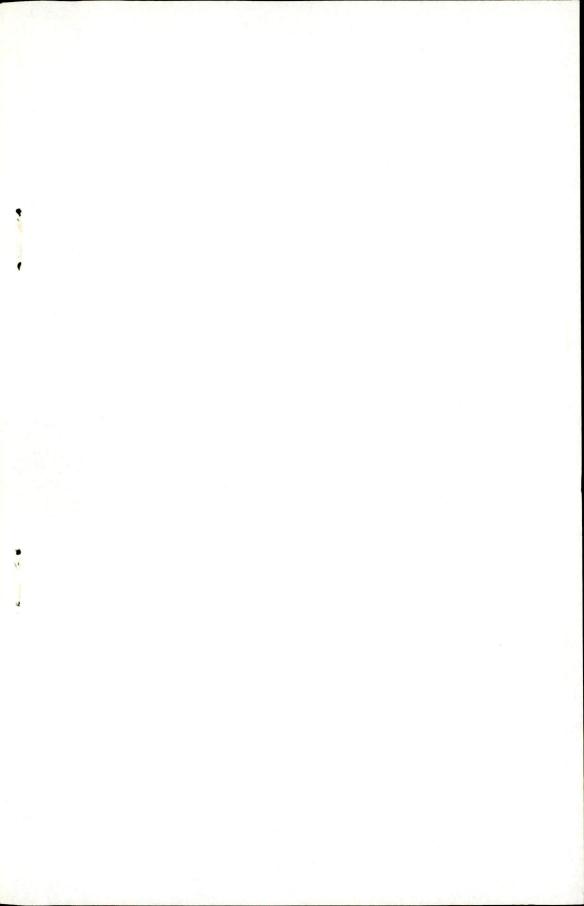
- (iii) by inserting in the same subsection after the word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- (d) by omitting paragraph (a) of subsection one of Sec. 56m. section 56m and by inserting in lieu thereof the (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, Amendis amended by inserting at the end of section four the ment of Act No. 56, 1931.

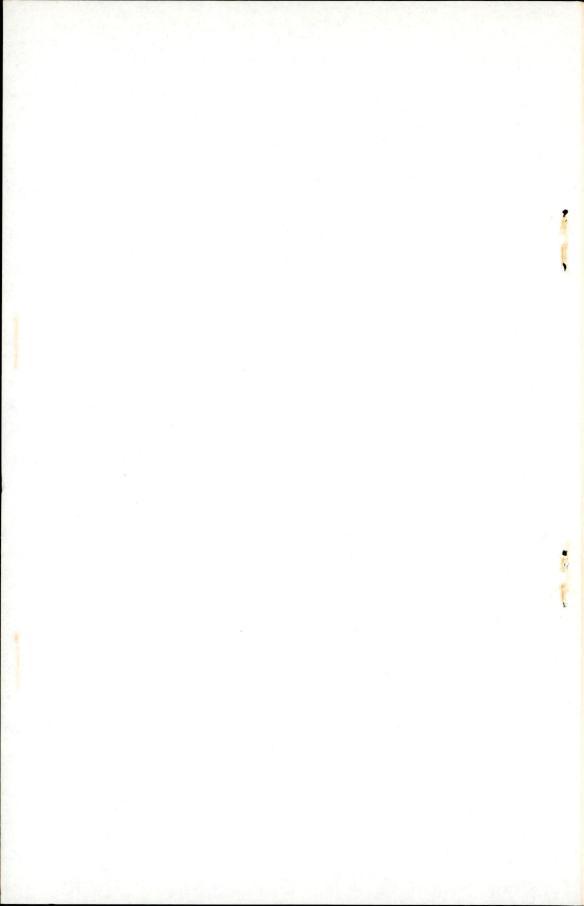
  Sec. 4.
  - (2) In subsection one of this section "racing club" (Tax on does not include the Greyhound Racing Control Board clubs.) constituted under Part IVA of the Gaming and Betting Act. 1912.

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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.

B<sup>E</sup> 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";
- (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

Sec. 6. (Supplementary license tax.)

such machines for the purpose of gaming additional to the amounts released directly by 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—

Amendment of Act No. 25,

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

(1) Where—

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

clubs keeping, etc., unlicensed

- (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 50p 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 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 50p the following Sec. 50p. new subsection:— (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) 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)

(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) 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.

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		omitting the Sixth Schedule and by inserting	

Address						4 8	
Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		C		Deductions	Net Revenue	
	*1- 6-19 *1-12-19	30-11-19 31- 5-19	Gross Revenue from Poker Machines	Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡	from Poker Machines

SIXTH SCHEDULE.

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

Assessment-

19

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.

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) ...
- - (E) AMOUNT UPON WHICH SUPPLE-MENTARY LICENSE TAX IS PAY-ABLE (C-D) .. .. .. ..
  - (F) SUPPLEMENTARY LICENSE TAX PAYABLE—

    - (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 .. .. .. .. .. .. OR (I) NET SUPPLEMENTARY TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (G-F)

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

amended—

Betting Act, 1912, is further amendment of Act No. 25, 1912.

- (a) by omitting from paragraph (b) of subsection Sec. 51. three of section fifty-one the words ", of which (Racemeetings two shall be conducted by the Newcastle licensed.) Tattersall's Club in aid of charitable or patriotic purposes";
- (b) (i) by inserting in subsection three of section Sec. 53.
   fifty-three after the words "unfavourable (Days of weather" the words "or other circumstances race-meetings.)
   beyond the control of the club concerned";
  - (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";

# 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. (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)

- (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 Sec. 56M. section 56M and by inserting in lieu thereof the (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, Amendis amended by inserting at the end of section four the ment of Act following new subsection:—

  No. 56, 1931.
  - (2) In subsection one of this section "racing club" (Tax on does not include the Greyhound Racing Control Board clubs.) constituted under Part IVA of the Gaming and Betting Act, 1912.

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

A. R. CUTLER,

Governor.

Government House, Sydney, 14th December, 1971. MU H of L

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Spiles, 14th December P.

