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.

> R. E. WARD, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 13 November, 1975.



New South Wales

## ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

## Act No. , 1975.

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Gaming and Betting Act, 1912, to make further provision with respect to the supplementary license tax payable in respect of the keeping, use and operation of poker machines.

BE

1051 494—

**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:—

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1. This Act may be cited as the "Gaming and Betting Short (Poker Machines) Taxation Amendment Act, 1975".

2. (1) This section and section 1 shall commence on Commencethe date of assent to this Act.

- 10 (2) Except as provided in subsection (1), where the date of assent to this Act is—
  - (a) on or before 30th November, 1975, this Act shall commence on 30th November, 1975; or
  - (b) after 30th November, 1975, this Act shall be deemed to have commenced on 30th November, 1975.

3. (1) The Gaming and Betting (Poker Machines) Amendment Taxation Act, 1956, is amended in the manner set forth in <sup>of Act No.</sup> Schedule 1.

20 (2) The Gaming and Betting Act, 1912, is amended Amendment in the manner set forth in Schedule 2.

SCHEDULE

## SCHEDULE 1.

Sec. 3 (1).

3

Amendments to the Gaming and Betting (Poker Machines) Taxation Act, 1956.

(1) (a) Section 6 (4) (a)-

5

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (a)—

Omit "\$40,000", insert instead "\$50,000".

(2) (a) Section 6 (4) (b)-

Omit "seventy-four", insert instead "seventy-five".

10 (b) Section 6 (4) (b)-

Omit "\$40,000" wherever occurring, insert instead "\$50,000".

(c) Section 6 (4) (b)-

Omit "\$50,000", insert instead "\$60,000".

15 (d) Section 6 (4) (b)—

Omit "four dollars", insert instead "five dollars".

(3) (a) Section 6 (4) (c)—

Omit "seventy-four", insert instead "seventy-five".

(	Gamin	g and Betting (Poker Machines) Taxation Amendment.
3 (1).	(b)	Section 6 (4) (c)—
		Omit "\$50,000", insert instead "\$60,000".
	(c)	Section 6 (4) (c)—
		Omit "\$51,500", insert instead "\$61,800".
	(d)	Section 6 (4) (c)—
		Omit "\$6,250", insert instead "\$7,500".
(4)	(a)	Section 6 (4) (d)—
		Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (d)—

10

Omit "\$51,500", insert instead "\$61,800".

## SCHEDULE 2.

Sec. 3 (2).

4

Amendments to the Gaming and Betting Act, 1912.

(1) (a) Section 50E (1B) (b)—

Omit "seventy-five", insert instead "seventy-six".

(b) Section 50E (1B) (b)—

Omit "\$50,000", insert instead "\$60,000".

(2) (a) Section 50EB (1)-

Omit "seventy-four", insert instead "seventy-five".

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.

## (b) Section 50EB (1)—

Omit "\$50,000", insert instead "\$60,000".

(3) Seventh Schedule-

Omit paragraph (F), insert instead :--

10

15

## (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 \$60,000; or .......
- (iii) at the rate of 15% on amount as per
  (E) if the amount as per
  (C) is more than \$61,800 ............

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975 [8c]

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## Act No. 1975

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(2) SUPPLIME TARY LICENSE TAX

(i) at the vie of 12178 on amotros as per (E) if the antonon as per (C) is free than \$60,000; c.

25 (ii) 57,560 H file amount as one (C) 12 260,000 is more but on the files 201,800 or

(B) at the rate of 175% on amount as not (B) if the association period (C) is interve 4 at 561,800.

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(Gauing and Realing (Baker Machines) Texation Ameridancia

 This Act may be clied as the "Gamlag and Betting sour (Poker Machines), Catalian Amendment Act, 1973".

## No. , 1975.

A BILL

To amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Gaming and Betting Act, 1912, to make further provision with respect to the supplementary license tax payable in respect of the keeping, use and operation of poker machines.

[MR COLEMAN—6 November, 1975.]

BE

1051 494—

**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:—

1. This Act may be cited as the "Gaming and Betting Short (Poker Machines) Taxation Amendment Act, 1975".

2. (1) This section and section 1 shall commence on Commencethe date of assent to this Act.

10 (2) Except as provided in subsection (1), where the date of assent to this Act is—

(a) on or before 30th November, 1975, this Act shall commence on 30th November, 1975; or

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(b) after 30th November, 1975, this Act shall be deemed to have commenced on 30th November, 1975.

3. (1) The Gaming and Betting (Poker Machines) Amendment Taxation Act, 1956, is amended in the manner set forth in  ${}^{\text{of Act No.}}_{18, 1956.}$  Schedule 1.

20 (2) The Gaming and Betting Act, 1912, is amended Amendment in the manner set forth in Schedule 2. 25, 1912.

#### SCHEDULE

#### SCHEDULE 1.

Sec. 3 (1).

Amendments to the Gaming and Betting (Poker Machines) Taxation Act, 1956.

(1) (a) Section 6 (4) (a)—

5

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (a)—

Omit "\$40,000", insert instead "\$50,000".

(2) (a) Section 6 (4) (b)—

Omit "seventy-four", insert instead "seventy-five".

10 (b) Section 6 (4) (b)-

Omit "\$40,000" wherever occurring, insert instead "\$50,000".

(c) Section 6 (4) (b)—

Omit "\$50,000", insert instead "\$60,000".

15 (d) Section 6 (4) (b)—

Omit "four dollars", insert instead "five dollars".

(3) (a) Section 6 (4) (c) - (d) (a1) and points (c) (1)

Omit "seventy-four", insert instead "seventy-five".

(t) (b)	Section 6 (4) (c)—
	Omit "\$50,000", insert instead "\$60,000".
(c)	Section 6 (4) (c)—
	Omit "\$51,500", insert instead "\$61,800".
(d)	Section 6 (4) (c)—
	Omit "\$6,250", insert instead "\$7,500".

(4) (a) Section 6 (4) (d)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (d)-

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Omit "\$51,500", insert instead "\$61,800".

## SCHEDULE 2.

Sec. 3 (2).

4

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1

AMENDMENTS TO THE GAMING AND BETTING ACT, 1912.

(1) (a) Section 50E (1B) (b)—

Omit "seventy-five", insert instead "seventy-six".

(b) Section 50E (1B) (b)-

Omit "\$50,000", insert instead "\$60,000".

(2) (a) Section 50EB (1)—

Omit "seventy-four", insert instead "seventy-five".

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(b) Section 50EB (1)—

Omit "\$50,000", insert instead "\$60,000".

(3) Seventh Schedule-

Omit paragraph (F), insert instead :--

10

## (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 \$60,000; or ......

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BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1975 [8c]

## Act No. , 1973

Gampar and Beamy (Poker Machines) Tuxation Amondment.

(b) Section 50s (b) (b) ++-

Omit "\$50.00°, insert instead "\$60.000"

2) (a) Section 50eth (1)----

Darit "seventiveform", insert instead "seventy-five

(b) Section 5000 (1)---

Omit "\$30,000", insert instead "\$60,000".

Omir paragen (1), haven instead ;---

(F) SUPPLEMENTARY LICENSE TAX PAYABLE—

(i) at the rate of 124% on amount as per (E) if the antount as per (C) is less than \$60,000; or ......

(ii) \$7,500 if the amount as per (C) is \$60,000 or more bet not more than \$51,800 or

BY WEST ODVERSION FURTION SEW SCOTT WALES-19

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### PROOF

## GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL, 1975

#### **EXPLANATORY NOTE**

THE object of this Bill is to provide relief to certain clubs in relation to their liability to supplementary license tax in respect of the keeping, use and operation of poker machines.

The Bill contains the following provisions:-

Clause 1. Short title.

Clause 2. Commencement.

Clause 3 gives effect to amendments specified in Schedules 1 and 2 to the proposed Act.

Schedule 1 amends the Gaming and Betting (Poker Machines) Taxation Act, 1956, to-

- (a) exempt a club from liability to supplementary license tax if the aggregate net revenue derived by the club from poker machines in the year ending on 30th November, 1975, or in any subsequent year, is \$50,000 or less; and
- (b) provide that a concessional rate or amount of supplementary license tax is payable by a club if its aggregate net revenue derived from poker machines in any year referred to in subparagraph (a) is more than \$50,000 but not more than \$61,800.

Schedule 2 amends the Gaming and Betting Act, 1912, to provide that the Minister may relieve a club of its liability to pay supplementary license tax in respect of the 6 month period ending on 31st May, 1976, and any subsequent 6 month period ending on 31st May, where the Minister is satisfied that the aggregate net revenue from poker machines derived by the club in the year ending on the following 30th November will probably be less than \$60,000 and makes certain consequential amendments to that Act.

1051 494—



### (ct.No. 1975)

PROOF

Gaming and Bening (Poser Maraman) Taxanon Symendizent.

Di it erated by the Oneen's Most Excellent Marsty, by and with the advice and consent of the Leminivia Connell and decentrative Assemptive of Saw South Weles in Parliament assembled, and by the authority of the same, as follows:--

 This Act may be elicit as the "Caming and Betting Same (Poker Machines) Taxation Amenement Act, 1975".

No. , 1975.

(2) Except as provided in subsection (1), where the

# A BILL

To amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Gaming and Betting Act, 1912, to make further provision with respect to the supplementary license tax payable in respect of the keeping, use and operation of poker machines.

[MR COLEMAN-6 November, 1975.]

3. (1) The Gaming and Betting (Polect Machines) an entry Taxation Act, 1970; 15 antended in the mannet set toth in 18, 1936.
20 (2) The Gaming and Betting Act, 1912, is antended Amended Antended Amended in the mannet set forth in Schedule 2.
23, 1913.

**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:—

1. This Act may be cited as the "Gaming and Betting Short (Poker Machines) Taxation Amendment Act, 1975".

2. (1) This section and section 1 shall commence on Commencethe date of assent to this Act.

10 (2) Except as provided in subsection (1), where the date of assent to this Act is—

(a) on or before 30th November, 1975, this Act shall commence on 30th November, 1975; or

(b) after 30th November, 1975, this Act shall be deemed to have commenced on 30th November, 1975.

3. (1) The Gaming and Betting (Poker Machines) Amendment Taxation Act, 1956, is amended in the manner set forth in 18, 1956. Schedule 1.

20 (2) The Gaming and Betting Act, 1912, is amended Amendment in the manner set forth in Schedule 2. 25, 1912.

## SCHEDULE

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PROOF

### SCHEDULE 1.

Sec. 3 (1).

Amendments to the Gaming and Betting (Poker Machines) Taxation Act, 1956.

(1) (a) Section 6 (4) (a)—

A

5

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (a)-

Omit "\$40,000", insert instead "\$50,000".

(2) (a) Section 6 (4) (b)-

Omit "seventy-four", insert instead "seventy-five".

10 (b) Section 6 (4) (b)-

Omit "\$40,000" wherever occurring, insert instead "\$50,000".

(c) Section 6 (4) (b)-

Omit "\$50,000", insert instead "\$60,000".

15 (d) Section 6 (4) (b)—

Omit "four dollars", insert instead "five dollars".

(3) (a) Section 6 (4) (c)-

(d) )

Omit "seventy-four", insert instead "seventy-five".

(b)

2

Gaming and Betting (Poker Machines) Taxation Amendment.
(b) Section 6 (4) (c)— Omit "\$50,000", insert instead "\$60,000".
(c) Section 6 (4) (c)— Omit "\$51,500", insert instead "\$61,800".
(d) Section 6 (4) (c)— Omit "\$6,250", insert instead "\$7,500".

(4) (a) Section 6 (4) (d)—Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (d)—

10

Omit "\$51,500", insert instead "\$61,800".

## SCHEDULE 2.

Sec. 3 (2).

01

AMENDMENTS TO THE GAMING AND BETTING ACT, 1912.

(1) (a) Section 50E (1B) (b)—

Omit "seventy-five", insert instead "seventy-six".

(b)

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S

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## Act No. , 1975.

Gaming and Betting (Poker Machines) Taxation Amendment.

(b) Section 50E (1B) (b)—

Omit "\$50,000", insert instead "\$60,000".

(2) (a) Section 50EB (1)—

Omit "seventy-four", insert instead "seventy-five".

5

(b) Section 50EB (1)—

Omit "\$50,000", insert instead "\$60,000".

(3) Seventh Schedule-

Omit paragraph (F), insert instead :-

10

## (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 \$60,000; or ......

- 15
- (ii) \$7,500 if the amount as per (C) is \$60,000 or more but not more than \$61,800; or .....
- (iii) at the rate of 15% on amount as per
  (E) if the amount as per (C) is more than \$61,800 ............

BY AUTHORITY D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES-1975

## Act No. , 1973.

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Omit "\$50.000", intert Instead, "\$60,000".

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4 (6) Section 5019 (1) -----

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(F) SUPPLEMENTARY LICENSE TAX PAYABLE

(B) 27,500 if the amount as per (C) is \$50,030 & mate but not more than \$51,800,050

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## New South Wales



## ANNO VICESIMO QUARTO ELIZABETHÆ II REGINÆ

## Act No. 99, 1975.

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Gaming and Betting Act, 1912, to make further provision with respect to the supplementary license tax payable in respect of the keeping, use and operation of poker machines. [Assented to, 18th December, 1975.]

BE

P 4928 [8c]

**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:—

1. This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1975".

Commencement. (1) This section and section 1 shall commence on the date of assent to this Act.

(2) Except as provided in subsection (1), where the date of assent to this Act is—

- (a) on or before 30th November, 1975, this Act shall commence on 30th November, 1975; or
- (b) after 30th November, 1975, this Act shall be deemed to have commenced on 30th November, 1975.

Amendment of Act No. 18, 1956. 3. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended in the manner set forth in Schedule 1.

Amendment (2) The Gaming and Betting Act, 1912, is amended of Act No. 25, 1912. in the manner set forth in Schedule 2.

#### SCHEDULE

\*

Short title.

## SCHEDULE 1.

Sec. 3 (1).

Amendments to the Gaming and Betting (Poker Machines) Taxation Act, 1956.

(1) (a) Section 6 (4) (a)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (a)—

Omit "\$40,000", insert instead "\$50,000".

(2) (a) Section 6 (4) (b)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (b)—

Omit "\$40,000" wherever occurring, insert instead "\$50,000".

(c) Section 6 (4) (b)—

2

Omit "\$50,000", insert instead "\$60,000".

(d) Section 6 (4) (b)—

Omit "four dollars", insert instead "five dollars".

(3) (a) Section 6 (4) (c)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (c)—

Omit "\$50,000", insert instead "\$60,000".

(c) Section 6 (4) (c)-

Omit "\$51,500", insert instead "\$61,800".

(d) Section 6 (4) (c)—

Omit "\$6,250", insert instead "\$7,500".

(4) (a) Section 6 (4) (d)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (d)—

Omit "\$51,500", insert instead "\$61,800".

Sec. 3 (2).

#### SCHEDULE 2.

AMENDMENTS TO THE GAMING AND BETTING ACT, 1912.

(1) (a) Section 50E (1B) (b)-

Omit "seventy-five", insert instead "seventy-six".

Act No. 99, 1975.

Gaming and Betting (Poker Machines) Taxation Amendment.

(b) Section 50E (1B) (b)—

Omit "\$50,000", insert instead "\$60,000".

(2) (a) Section 50EB (1)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 50EB (1)—

Omit "\$50,000", insert instead "\$60,000".

(3) Seventh Schedule—

Omit paragraph (F), insert instead :---

(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 \$60,000; or ......
- (ii) \$7,500 if the amount as per (C) is \$60,000 or more but not more than \$61,800; or
- (iii) at the rate of 15% on amount as per
  (E) if the amount as per
  (C) is more than \$61,800 .....







I certify that this PUBLIC BILL, which originated in the LEGISLA-TIVE ASSEMBLY, has finally passed the LEGISLATIVE COUNCIL and the LEGISLATIVE ASSEMBLY of NEW SOUTH WALES.

> R. E. WARD, Clerk of the Legislative Assembly.

Legislative Assembly Chamber, Sydney, 20 November, 1975.





## ANNO VICESIMO QUARTO

# ELIZABETHÆ II REGINÆ

## Act No. 99, 1975.

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Gaming and Betting Act, 1912, to make further provision with respect to the supplementary license tax payable in respect of the keeping, use and operation of poker machines. [Assented to, 18th December, 1975.]

BE

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

> J. H. BROWN, 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 (Poker Machines) Taxation Amendment Act, 1975".

Commence 2. (1) This section and section 1 shall commence on the date of assent to this Act.

(2) Except as provided in subsection (1), where the date of assent to this Act is—

- (a) on or before 30th November, 1975, this Act shall commence on 30th November, 1975; or
  - (b) after 30th November, 1975, this Act shall be deemed to have commenced on 30th November, 1975.

An Act to second the Control Re-

Amendment of Act No. 18, 1956.

3. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended in the manner set forth in Schedule 1.

Amendment of Act No. 25, 1912.

EE

(2) The Gaming and Betting Act, 1912, is amended in the manner set forth in Schedule 2.

## SCHEDULE

Act No. 99, 1975.

Gaming and Betting (Poker Machines) Taxation Amendment.

## SCHEDULE 1.

Sec. 3 (1).

Amendments to the Gaming and Betting (Poker Machines) Taxation Act, 1956.

(1) (a) Section 6 (4) (a)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (a)—

Omit "\$40,000", insert instead "\$50,000".

(2) (a) Section 6 (4) (b)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (b)-

Omit "\$40,000" wherever occurring, insert instead "\$50,000".

(c) Section 6 (4) (b)—

Omit "\$50,000", insert instead "\$60,000".

(d) Section 6 (4) (b)-

Omit "four dollars", insert instead "five dollars".

(3) (a) Section 6 (4) (c)—

Omit "seventy-four", insert instead "seventy-five". (b)

(b) Section 6 (4) (c)—

Omit "\$50,000", insert instead "\$60,000".

(c) Section 6 (4) (c)—

Omit "\$51,500", insert instead "\$61,800".

(d) Section 6 (4) (c)-

Omit "\$6,250", insert instead "\$7,500".

(4) (a) Section 6 (4) (d)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 6 (4) (d)—

Omit "\$51,500", insert instead "\$61,800".

Sec. 3 (2).

## SCHEDULE 2.

AMENDMENTS TO THE GAMING AND BETTING ACT, 1912.

(1) (a) Section 50E (1B) (b)-

Omit "seventy-five", insert instead "seventy-six".

(b) Section 50E (1B) (b)-

Omit "\$50,000", insert instead "\$60,000".

(2) (a) Section 50EB (1)—

Omit "seventy-four", insert instead "seventy-five".

(b) Section 50EB (1)—

Omit "\$50,000", insert instead "\$60,000".

## (3) Seventh Schedule-

Omit paragraph (F), insert instead :--

- (F) SUPPLEMENTARY LICENSE TAX PAYABLE—
  - (i) at the rate of 12⅓% on amount as per (E) if the amount as per (C) is less than \$60,000; or ......

  - (iii) at the rate of 15% on amount as per
    (E) if the amount as per
    (C) is more than \$61,800 .....

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

L. W. STREET, By Deputation from His Excellency the Governor.

Government House, Sydney, 18th December, 1975.

#### Act: Not. 99, 1975.

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Cash 5, 50,000", insen junted "\$60,000".

(2) (a) Section (3). (c) (S)

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(b) Section 50cm (1), (c)

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(3) Sevenda Schedelle ...

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(7) SUPPLEMENTARY LICENSE TAX TAYABLE-

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 (ii) \$7,500 if the atloust for the fact for

(iii) at the rate of 15% on sational as per al (iii) if the association per 40) is rate then \$51,800

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