

## **GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL, 1979**

---

### **EXPLANATORY NOTE**

**(This Explanatory Note relates to this Bill as introduced into Parliament)**

The Gaming and Betting (Poker Machines) Amendment Bill, 1979, is cognate with this Bill.

The objects of this Bill are—

- (a) to reduce the license tax payable by clubs whose net takings are less than \$300,000 (Schedule 1 (3));
  - (b) to distribute more evenly the supplementary license tax concessions available to clubs (Schedule 1 (4)); and
  - (c) to make certain amendments by way of statute law revision (Schedule 1 (1) and (2)).
-

GAMING AND BETTING TAXES  
AMENDMENTS 1975

EXPLANATORY NOTE

- (The Explanatory Note is set out in the following paragraphs.)
- The Gaming and Betting Tax (Amendment) Act 1975 will have effect from 1st January 1976.
- The following provisions of the Bill are explained in the following paragraphs:
- (a) Section 1 of the Bill amends section 1 of the Gaming and Betting Tax Act 1952 so as to provide that the tax shall be payable by the person who is liable to pay the tax under that Act.
- (b) Section 2 of the Bill amends section 2 of the Gaming and Betting Tax Act 1952 so as to provide that the tax shall be payable by the person who is liable to pay the tax under that Act.
- (c) Section 3 of the Bill amends section 3 of the Gaming and Betting Tax Act 1952 so as to provide that the tax shall be payable by the person who is liable to pay the tax under that Act.

**GAMING AND BETTING (POKER MACHINES)  
TAXATION AMENDMENT BILL, 1979**

No. , 1979.

---

**A BILL FOR**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, to reduce the license tax payable by certain clubs, to make the scale of supplementary license tax concessions more even, and for the purposes of statute law revision.

[MR RENSHAW—28 *February*, 1979.]

---

See also Gaming and Betting (Poker Machines) Amendment Bill, 1979.



Gaming and Betting (Poker Machines) Taxation Amendment.

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

5    **1.** This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1979". Short title.

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

---

SCHEDULE 1.

Sec. 2.

**10 AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956.**

(1) Section 2B—

Omit the section.

(2) Section 5—

15    Omit the section.

(3) Section 5A (2)—

Omit the subsection, insert instead :—

20    (2) The license tax (in this subsection referred to as "the full license tax") which would, but for this subsection and section 3, be payable by a club in relation to a license under Part IIIA of the Gaming and Betting Act, 1912, in respect of the period of 12 months (in this subsection referred to as "the relevant period") ending 30th June in 1979, or in any subsequent year, shall, where the net

*Gaming and Betting (Poker Machines) Taxation Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956—*continued.*

5 takings from poker machines derived by the club during  
the period of 12 months ending 31st May in the relevant  
period from the keeping, use or operation of poker  
machines are within a range of net takings from poker  
machines specified in Column 1 of the Schedule to this  
subsubsection, be reduced by the percentage of the full license  
10 tax specified, or determined in the manner specified, in  
Column 2 of that Schedule opposite that range of net  
takings.

## SCHEDULE.

Column 1.		Column 2.	
15	<i>Range of Net Takings from Poker Machines.</i>	<i>Rate of Concession as Percentage of Full License Tax.</i>	
	<i>Exceeding \$</i>	<i>Not exceeding \$</i>	
20	0 30,000	30,000 32,500	95% (95- <i>a</i> )%, where <i>a</i> is .01 multiplied by the number of dollars by which those net takings exceed \$30,000.
25	32,500 100,000	100,000 104,000	70% (70- <i>b</i> )%, where <i>b</i> is .005 multiplied by the number of dollars by which those net takings exceed \$100,000.
30	104,000 150,000	150,000 155,000	50% (50- <i>c</i> )%, where <i>c</i> is .002 multiplied by the number of dollars by which those net takings exceed \$150,000.
35	155,000 200,000	200,000 205,000	40% (40- <i>d</i> )%, where <i>d</i> is .002 multiplied by the number of dollars by which those net takings exceed \$200,000.
40	205,000 250,000	250,000 255,000	30% (30- <i>e</i> )%, where <i>e</i> is .002 multiplied by the number of dollars by which those net takings exceed \$250,000.
	255,000 290,000	290,000 300,000	20% (20- <i>f</i> )%, where <i>f</i> is .002 multiplied by the number of dollars by which those net takings exceed \$290,000.



---

*Gaming and Betting (Poker Machines) Taxation Amendment.*

---

SCHEDULE 1—*continued.*

AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956—*continued.*

(4) (a) Section 6 (4) (b), (c)—

5 Omit the paragraphs, insert instead :—

(b) Where in respect of the period of 12 months  
ending 30th November, 1979, or any subsequent  
period of 12 months ending 30th November the  
10 aggregate net revenue from poker machines derived  
by a club during that period from the keeping, use  
or operation of poker machines by the club is more  
than \$50,000 but not more than \$65,000, the  
supplementary license tax payable by the club in  
15 respect of the taxing period ending 30th November  
aforesaid shall be an amount equivalent to the  
difference between—

(i) the supplementary license tax calculated at  
the rate of 65 cents for each dollar by which  
that aggregate net revenue so exceeds  
20 \$50,000; and

(ii) any supplementary license tax paid in  
respect of the taxing period ended 31st  
May within that period of 12 months.

(b) Section 6 (4) (d)—

25 Omit “seventy-five”, insert instead “seventy-nine”.

(c) Section 6 (4) (d)—

Omit “\$61,800”, insert instead “\$65,000”.

---

*Gaming and Betting (Poker Machines) Taxation Amendment.*

---

SCHEDULE 1—*continued.*

AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956—*continued.*

(d) Section 6 (4) (e)—

5           Omit “, (c)”.

---

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1979

[16c]



1911

George and Helen E. ...

...

...

...

...

...

...

...

...



**GAMING AND BETTING (POKER MACHINES)  
TAXATION AMENDMENT ACT, 1979, No. 61**

**New South Wales**



ANNO VICESIMO OCTAVO

**ELIZABETHÆ II REGINÆ**

\*\*\*\*\*

**Act No. 61, 1979.**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, to reduce the license tax payable by certain clubs, to make the scale of supplementary license tax concessions more even, and for the purposes of statute law revision. [Assented to, 11th May, 1979.]

---

See also Gaming and Betting (Poker Machines) Amendment Act, 1979.

*Gaming and Betting (Poker Machines) Taxation Amendment.*

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

Short  
title.

1. This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1979".

Amendment  
of Act  
No. 18,  
1956.

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

Sec. 2.

SCHEDULE 1.

AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956.

(1) Section 2B—

Omit the section.

(2) Section 5—

Omit the section.

(3) Section 5A (2)—

Omit the subsection, insert instead :—

(2) The license tax (in this subsection referred to as "the full license tax") which would, but for this subsection and section 3, be payable by a club in relation to a license under Part IIIA of the Gaming and Betting Act, 1912, in respect of the period of 12 months (in this subsection referred to as "the relevant period") ending 30th June in 1979, or in any subsequent year, shall, where the net



*Gaming and Betting (Poker Machines) Taxation Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956—*continued.*

takings from poker machines derived by the club during the period of 12 months ending 31st May in the relevant period from the keeping, use or operation of poker machines are within a range of net takings from poker machines specified in Column 1 of the Schedule to this subsection, be reduced by the percentage of the full license tax specified, or determined in the manner specified, in Column 2 of that Schedule opposite that range of net takings.

## SCHEDULE.

Column 1.		Column 2.
<i>Range of Net Takings from Poker Machines.</i>		<i>Rate of Concession as Percentage of Full License Tax.</i>
<i>Exceeding</i> \$	<i>Not exceeding</i> \$	
0	30,000	95%
30,000	32,500	(95-a)%, where <i>a</i> is .01 multiplied by the number of dollars by which those net takings exceed \$30,000.
32,500	100,000	70%
100,000	104,000	(70-b)%, where <i>b</i> is .005 multiplied by the number of dollars by which those net takings exceed \$100,000.
104,000	150,000	50%
150,000	155,000	(50-c)%, where <i>c</i> is .002 multiplied by the number of dollars by which those net takings exceed \$150,000.
155,000	200,000	40%
200,000	205,000	(40-d)%, where <i>d</i> is .002 multiplied by the number of dollars by which those net takings exceed \$200,000.
205,000	250,000	30%
250,000	255,000	(30-e)%, where <i>e</i> is .002 multiplied by the number of dollars by which those net takings exceed \$250,000.
255,000	290,000	20%
290,000	300,000	(20-f)%, where <i>f</i> is .002 multiplied by the number of dollars by which those net takings exceed \$290,000.

---

*Gaming and Betting (Poker Machines) Taxation Amendment.*

---

SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956—*continued.*

(4) (a) Section 6 (4) (b), (c)—

Omit the paragraphs, insert instead :—

(b) Where in respect of the period of 12 months ending 30th November, 1979, or any subsequent period of 12 months ending 30th November the aggregate net revenue from poker machines derived by a club during that period from the keeping, use or operation of poker machines by the club is more than \$50,000 but not more than \$65,000, the supplementary license tax payable by the club in respect of the taxing period ending 30th November aforesaid shall be an amount equivalent to the difference between—

(i) the supplementary license tax calculated at the rate of 65 cents for each dollar by which that aggregate net revenue so exceeds \$50,000; and

(ii) any supplementary license tax paid in respect of the taxing period ended 31st May within that period of 12 months.

(b) Section 6 (4) (d)—

Omit “seventy-five”, insert instead “seventy-nine”.

(c) Section 6 (4) (d)—

Omit “\$61,800”, insert instead “\$65,000”.



---

*Gaming and Betting (Poker Machines) Taxation Amendment.*

---

SCHEDULE 1—*continued.*

AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT, 1956—*continued.*

- (d) Section 6 (4) (e)—  
Omit “, (c)”.

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

A. R. CUTLER,  
*Governor.*

*Government House,  
Sydney, 11th May, 1979.*

Vol. 20, No. 11, 1978

Journal of Polymer Science: Polymer Chemistry Edition

RESEARCH LETTER

1,3-Dipolar Cycloaddition of Nitrile Oxides to Alkenes

Y. ITOH, M. KAWASUMI, and T. KAWASUMI

Department of Chemistry

Osaka University

The reaction of nitrile oxides with alkenes to form cyclic products

has been reported

by

Y. Itoh, M. Kawasumi, and T. Kawasumi

Osaka University, Japan

Received May 15, 1978





