

**GAMING AND BETTING (POKER MACHINES) TAXATION
(FURTHER AMENDMENT) BILL 1986**

NEW SOUTH WALES



EXPLANATORY NOTE

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

The Registered Clubs (Further Amendment) Bill 1986 is cognate with this Bill.

The object of this Bill is to increase the relief from payment of supplementary tax available to clubs with low revenue from poker machines.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides that the proposed Act will, with minor exceptions, commence on a day to be appointed by the Governor-in-Council.

Clause 3 is a formal provision giving effect to the amendments specified in Schedule 1.

Schedule 1—

- (a) exempts from payment of supplementary tax a club whose net revenue during the year does not exceed \$100,000, the present level being \$50,000;
- (b) increases from \$65,000 to \$120,000 the level of net revenue of a club during the year above which the ordinary rate of 15 per cent of the total net revenue is payable as supplementary tax; and
- (c) tapers off the effect of the exemption by fixing a rate of supplementary tax payable on net revenue between \$100,000 and \$120,000 by a club whose net revenue exceeds \$100,000 but does not exceed \$120,000.

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**GAMING AND BETTING (POKER MACHINES)
TAXATION (FURTHER AMENDMENT) BILL 1986**

NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 18, 1956.

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

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GAMING AND BETTING (POKER MACHINES) TAXATION (FURTHER AMENDMENT) BILL 1986

NEW SOUTH WALES



No. , 1986

A BILL FOR

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 with respect to relief from supplementary tax.

See also Registered Clubs (Further Amendment) Bill 1986.

Gaming and Betting (Poker Machines) Taxation (Further Amendment) 1986

BEit 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 Short title

1. This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation (Further Amendment) Act 1986" .

Commencement

2. (1) Sections 1 and 2 shall commence on the date of assent to this
10 Act.

(2) Except as provided by subsection (1), this Act shall commence on such day as may be appointed by the Governor and notified by proclamation published in the Gazette, being a day that is not earlier than the day on which Schedule 1 (4) to the Registered Clubs (Amendment) Act 1986
15 commences.

Amendment of Act No. 18, 1956

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

SCHEDULE 1

20

(Sec. 3)

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

Section 6 (Supplementary tax)—

(1) Section 6 (4) (a)—

25

Omit " , one thousand and nine hundred and seventy-five," , insert instead "1987" .

(2) Section 6 (4) (a), (b)—

Omit "\$50,000" wherever occurring, insert instead "\$100,000" .

Gaming and Betting (Poker Machines) Taxation (Further Amendment) 1986

SCHEDULE 1—*continued*

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

- (3) Section 6 (4) (b)—
Omit “, 1979,” , insert instead “1987” .
- (4) Section 6 (4) (b), (d)—
Omit “\$65,000” wherever occurring, insert instead “\$120,000” .
- 5 (5) Section 6 (4) (b) (i)—
Omit “65 cents” , insert instead “90 cents” .
- (6) Section 6 (4) (d)—
Omit “, one thousand nine hundred and seventy-nine,” , insert
instead “1987” .

**GAMING AND BETTING (POKER MACHINES)
TAXATION (FURTHER AMENDMENT) ACT 1986 No. 154**

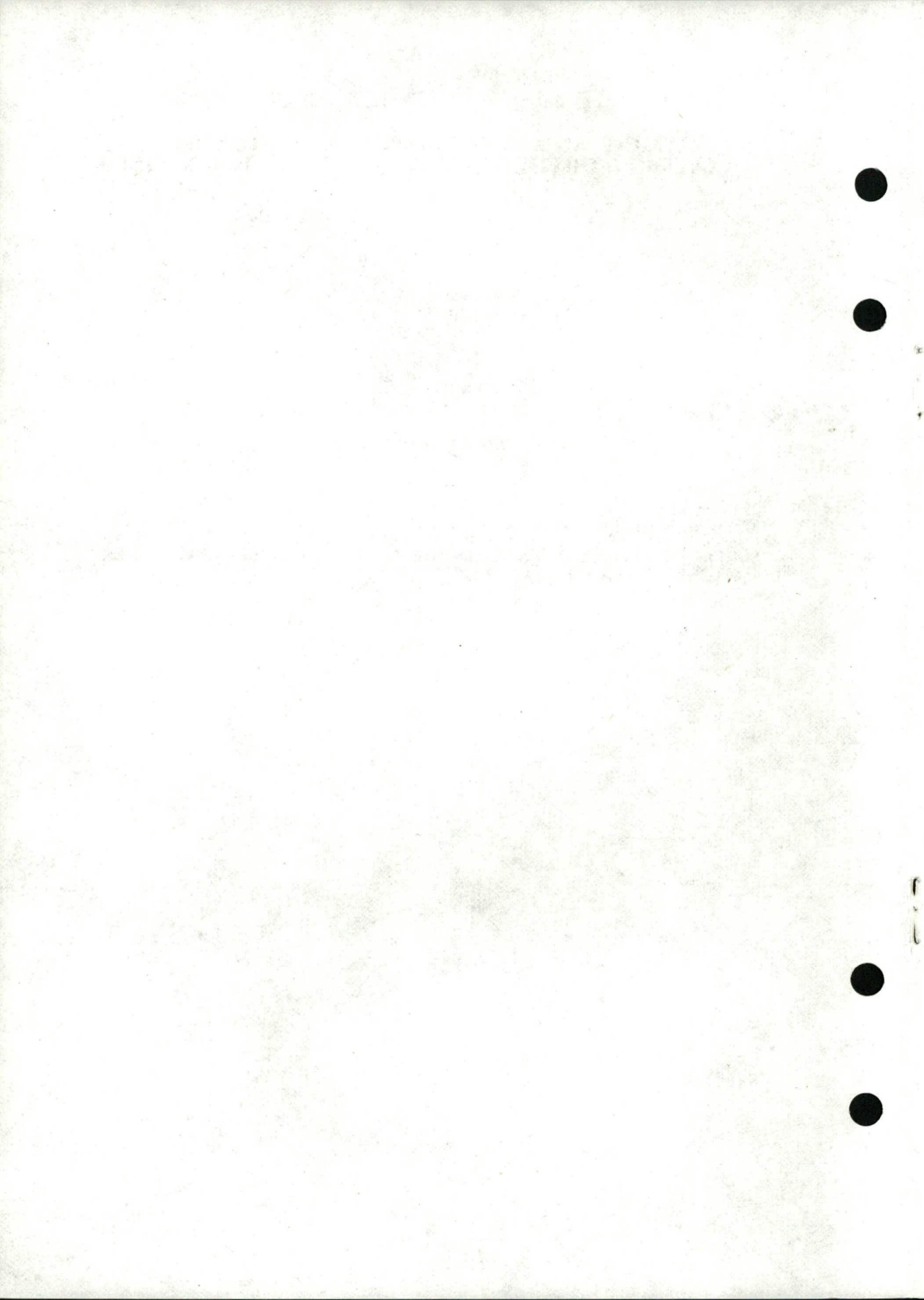
NEW SOUTH WALES



TABLE OF PROVISIONS

1. Short title
2. Commencement
3. Amendment of Act No. 18, 1956

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



**GAMING AND BETTING (POKER MACHINES)
TAXATION (FURTHER AMENDMENT) ACT 1986 No. 154**

NEW SOUTH WALES



Act No. 154, 1986

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 with respect to relief from supplementary tax. [Assented to, 17 December 1986]

See also Registered Clubs (Further Amendment) Act 1986.

Gaming and Betting (Poker Machines) Taxation (Further Amendment) 1986

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 (Further Amendment) Act 1986".

Commencement

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

(2) Except as provided by subsection (1), this Act shall commence on such day as may be appointed by the Governor and notified by proclamation published in the Gazette, being a day that is not earlier than the day on which Schedule 1 (4) to the Registered Clubs (Amendment) Act 1986 commences.

Amendment of Act No. 18, 1956

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

SCHEDULE 1

(Sec. 3)

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

Section 6 (Supplementary tax)—

(1) Section 6 (4) (a)—

Omit ", one thousand and nine hundred and seventy-five," , insert instead "1987".

(2) Section 6 (4) (a), (b)—

Omit "\$50,000" wherever occurring, insert instead "\$100,000".

Gaming and Betting (Poker Machines) Taxation (Further Amendment) 1986

SCHEDULE 1—*continued*

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

(3) Section 6 (4) (b)—

Omit “, 1979,” , insert instead “1987” .

(4) Section 6 (4) (b), (d)—

Omit “\$65,000” wherever occurring, insert instead “\$120,000” .

(5) Section 6 (4) (b) (i)—

Omit “65 cents” , insert instead “90 cents” .

(6) Section 6 (4) (d)—

Omit “, one thousand nine hundred and seventy-nine,” , insert
instead “1987” .

