

FIRST PRINT

**GAMING AND BETTING (POKER MACHINES) TAXATION  
AMENDMENT BILL, 1985**

---

**EXPLANATORY NOTE**

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

This Bill is cognate with the Registered Clubs (Further Amendment) Bill, 1985.

The object of this Bill is to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, to provide for an exemption from license tax payable by an amalgamated club in respect of any poker machines where license tax has already been paid in respect of those poker machines by a club which was a party to the amalgamation.

---



**GAMING AND BETTING (POKER MACHINES) TAXATION  
AMENDMENT BILL, 1985**

No. , 1985.

---

---

**A BILL FOR**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, consequent upon and in connection with the enactment of the Registered Clubs (Further Amendment) Act, 1985.

---

---

*Gaming and Betting (Poker Machines) Taxation Amendment, 1985*

---

**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 Short title.**

1. This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1985".

**Commencement.**

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

10 (2) Except as provided by subsection (1), this Act shall commence on the day on which the Registered Clubs (Further Amendment) Act, 1985, commences.

**Amendment of Act No. 18, 1956.**

15 3. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended by inserting after section 4 the following section:—

**Exemption from license tax for amalgamated clubs in certain cases.**

5. Where—

20 (a) 2 registered clubs within the meaning of the Registered Clubs Act, 1976, amalgamate in accordance with section 17A of that Act; and

(b) license tax has, in respect of any period, been paid pursuant to section 2 by a club that was a party to the amalgamation for a number of poker machines of a particular class,

25 no license tax is payable pursuant to section 2 by the amalgamated club in respect of any part of that period for an equivalent number of poker machines of that class which are kept, used or operated by the amalgamated club.

---

BY AUTHORITY

D. WEST, GOVERNMENT PRINTER, NEW SOUTH WALES—1985

**GAMING AND BETTING (POKER MACHINES) TAXATION  
AMENDMENT ACT, 1985, No 72**

*New South Wales*



ANNO TRICESIMO QUARTO

**ELIZABETHÆ II REGINÆ**

\* \* \* \* \*

**Act No. 72, 1985.**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, consequent upon and in connection with the enactment of the Registered Clubs (Further Amendment) Act, 1985. [Assented to, 15th May, 1985.]



*Gaming and Betting (Poker Machines) Taxation Amendment, 1985*

---

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, 1985".

**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 the day on which the Registered Clubs (Further Amendment) Act, 1985, commences.

**Amendment of Act No. 18, 1956.**

3. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended by inserting after section 4 the following section:—

**Exemption from license tax for amalgamated clubs in certain cases.**

5. Where—

- (a) 2 registered clubs within the meaning of the Registered Clubs Act, 1976, amalgamate in accordance with section 17A of that Act; and
- (b) license tax has, in respect of any period, been paid pursuant to section 2 by a club that was a party to the amalgamation for a number of poker machines of a particular class,

no license tax is payable pursuant to section 2 by the amalgamated club in respect of any part of that period for an equivalent number of poker machines of that class which are kept, used or operated by the amalgamated club.

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

J. A. ROWLAND,  
Governor.

Government House,  
Sydney, 15th May, 1985.