

FIRST PRINT

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

NEW SOUTH WALES



## EXPLANATORY NOTE

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

This Bill is cognate with the Registered Clubs (Amendment) Bill 1986.

The object of this Bill is to amend the Gaming and Betting (Poker Machines) Taxation Act 1956—

- (a) to reflect the proposed substitution, for poker machine licences under the Gaming and Betting Act 1912, of authorisations under the Registered Clubs Act 1976;
- (b) to reflect the proposed repeal of Part IIIA of the Gaming and Betting Act 1912 and the inclusion of its substance in the Registered Clubs Act 1976;
- (c) to clarify doubts as to the true construction of section 3 of the Gaming and Betting (Poker Machines) Taxation Act 1956;
- (d) to require the proceeds of poker machine taxation to be paid to the Consolidated Fund instead of to the Special Deposits Account at the Treasury; and
- (e) to appropriate the Consolidated Fund for the purpose of making refunds of taxation provided for by the Principal Act.

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Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act.

Clause 3 provides for the Gaming and Betting (Poker Machines) Taxation Act 1956 to be referred to in the proposed Act as the Principal Act.

Clause 4 is a formal provision giving effect to the amendments specified in Schedule 1 to the proposed Act.

Clause 5 validates the past granting of certain reductions of poker machine taxation.

#### SCHEDULE 1—AMENDMENTS TO THE PRINCIPAL ACT

The amendments specified in Schedule 1 relate mainly to changes in terminology necessary as a result of the proposed repeal of Part IIIA of the Gaming and Betting Act 1912 and the inclusion of its substance in the Registered Clubs Act 1976. Apart from those amendments—

- (a) the amendments specified in Schedule 1 (2) (b) and (8) (b) provide for the payment of poker machine taxation to the credit of the Consolidated Fund instead of the Special Deposits Account at the Treasury; and
  - (b) the amendments specified in Schedule 1 (3) (h), (7) (f) and (8) (n) appropriate the Consolidated Fund to the extent necessary to make the refunds of taxation for which the Principal Act provides.
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**GAMING AND BETTING (POKER MACHINES)  
TAXATION AMENDMENT BILL 1986**

NEW SOUTH WALES

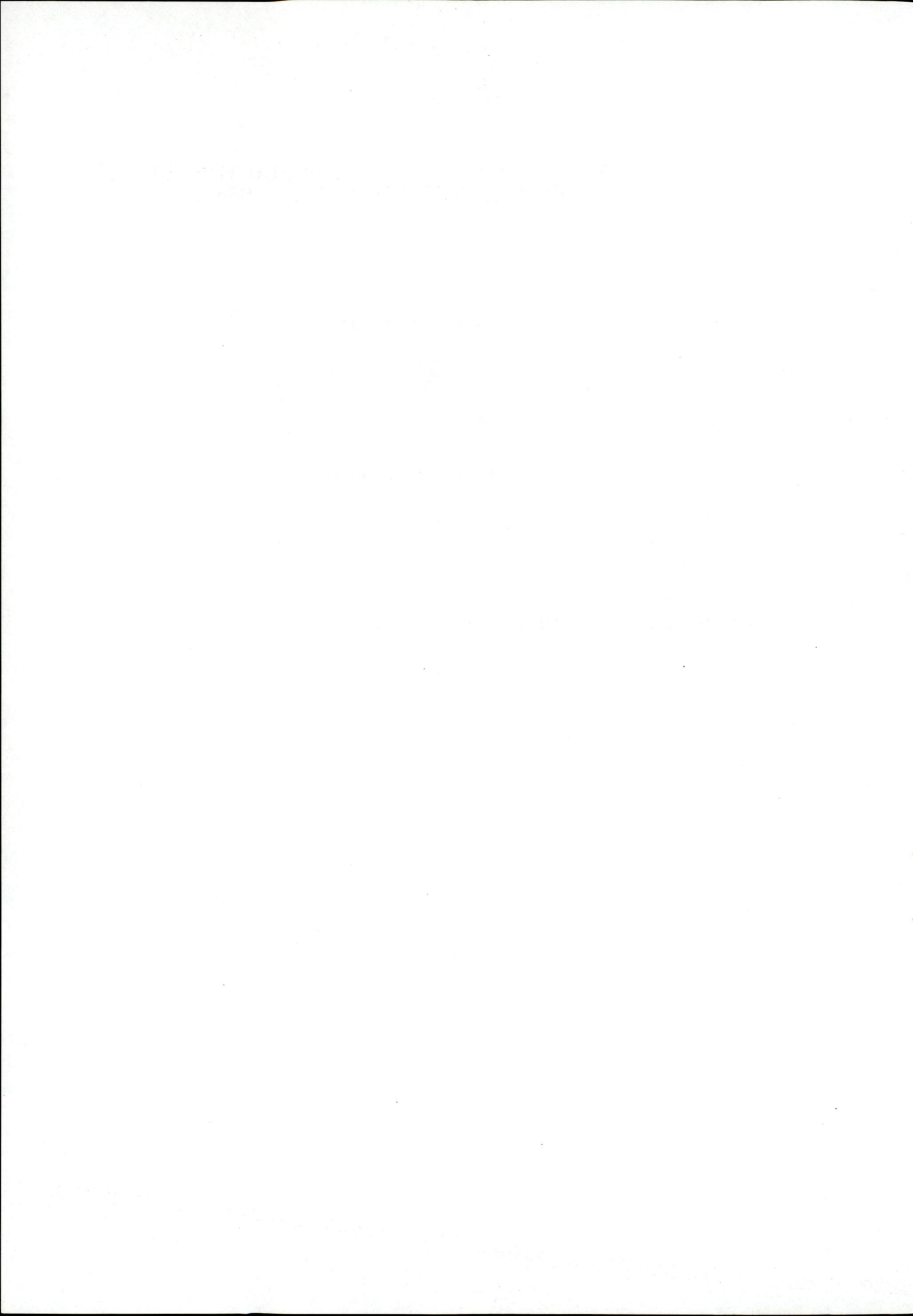


**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Principal Act
4. Amendment of Act No. 18, 1956
5. Validation

SCHEDULE 1—AMENDMENTS TO THE PRINCIPAL ACT

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

NEW SOUTH WALES



No. , 1986

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**A BILL FOR**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 as a consequence of the enactment of the Registered Clubs (Amendment) Act 1986; to validate certain reductions in taxation; and for other purposes.

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

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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:

**5 Short title**

1. This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation 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 the day on which Schedule 1 (4) to the Registered Clubs (Amendment) Act 1986 commences.

**Principal Act**

15 3. The Gaming and Betting (Poker Machines) Taxation Act 1956 is referred to in this Act as the Principal Act.

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

4. The Principal Act is amended in the manner set forth in Schedule 1.

**Validation**

20 5. The application since 1 July 1978 to a club registered under the Registered Clubs Act 1976 of the reduction of tax provided by section 3 of the Principal Act is validated.

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

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SCHEDULE 1

(Sec. 4)

AMENDMENTS TO THE PRINCIPAL ACT

(1) Long title—

- 5           Omit “license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1956”, insert instead “certain taxes upon clubs registered under the Registered Clubs Act 1976”.

(2) Section 2 (Annual tax on certain clubs)—

10          (a) Section 2 (1)—

Omit “Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts”, insert instead “Part X of the Registered Clubs Act 1976”.

(b) Section 2 (1)—

- 15           Omit “Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax”, insert instead “Consolidated Fund an annual tax”.

(c) Section 2 (1)—

Omit “, used or operated”.

20          (d) Section 2 (1)—

Omit “any license or any renewal of any license issued under the said Part IIIA”, insert instead “that Part”.

(e) Section 2 (1), Schedule—

Omit “LICENSE”, insert instead “ANNUAL”.

25          (f) Section 2 (1), Schedule—

Omit “*License*”, insert instead “*Annual*”.

(g) Section 2 (2) (a)—

- 30           Omit “, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts,”, insert instead “of a poker machine”.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

(h) Section 2 (2) (a)—

Omit “license tax”, insert instead “annual tax”.

(i) Section 2 (2) (b)—

5 Omit “, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under the said Part IIIA”, insert instead “of a poker machine”.

(j) Section 2 (2) (b)—

Omit “license tax” wherever occurring, insert instead “annual tax”.

10 (k) Section 2 (2) (b)—

Omit “, used or operated” where secondly and thirdly occurring.

(3) Section 2A (**Clubs ceasing to keep certain poker machines**)—

(a) Section 2A (1)—

15 Omit “, use and operation of which was or is discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, during a period commencing at any time after the twenty-fourth day of February, one thousand nine hundred and sixty-six”, insert instead “of which by a club is discontinued”.

20 (b) Section 2A (2)—

Omit the subsection.

(c) Section 2A (3)—

Omit “license”, insert instead “annual”.

(d) Section 2A (3)—

25 Omit “, use or operation”.

(e) Section 2A (4)—

Omit the subsection.



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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

(f) Section 2A (5) (a)—

Omit “after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty’s assent,”.

5 (g) Section 2A (5)—

Omit “license” wherever occurring, insert instead “annual”.

(h) Section 2A (5)—

10 Omit “the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury”, insert instead “the Consolidated Fund which is, to the necessary extent, appropriated by this Act”.

(4) Section 3 (**Reduction of annual tax in certain cases**)—

(a) Section 3 (1)—

Omit the subsection, insert instead:

15 (1) Where, at the date on which a club is first given approval under Part X of the Registered Clubs Act 1976 to acquire a poker machine—

(a) the membership of the club does not exceed 250; and

20 (b) a period of 3 years has not elapsed since the issue of the certificate of registration of the club,

the annual tax that, but for this section, would be payable under this Act is reduced by one-half for the period specified in subsection (2) in relation to the club.

(b) Section 3 (3), (4)—

25 Omit the subsections.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

- (5) Section 4 (**Annual tax where poker machine acquired after 1 January and on or before 30 June**)—
- 5 (a) Omit “a license is issued to a club under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts,” insert instead “the acquisition of a poker machine by a club is approved under Part X of the Registered Clubs Act 1976”.
- (b) After “January and”, insert “on or”.
- (c) Omit “license tax”, insert instead “annual tax”.
- (d) Omit “issue of such license”, insert instead “the approval”.
- 10 (6) Section 5 (**Exemption from annual tax for amalgamated clubs in certain cases**)—
- (a) Omit “license” wherever occurring, insert instead “annual”.
- (b) Omit “, used or operated”.
- (7) Section 5A (**Concession of annual tax**)—
- 15 (a) Section 5A (2)—
- Omit “license tax” wherever occurring, insert instead “annual tax”.
- (b) Section 5A (2)—
- 20 Omit “license under Part IIIA of the Gaming and Betting Act, 1912,” insert instead “poker machine”.
- (c) Section 5A (2), Schedule—
- Omit “*License Tax*”, insert instead “*Annual Tax*”.
- (d) Section 5A (3)—
- Omit “license”, insert instead “annual”.
- 25 (e) Section 5A (4)—
- Omit “license” wherever occurring, insert instead “annual”.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

(f) Section 5A (4)—

5 Omit “the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury”, insert instead “the Consolidated Fund which is, to the necessary extent, appropriated by this Act”.

(8) Section 6 (**Supplementary tax**)—

(a) Section 6 (1)—

10 Omit “Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts,”, insert instead “Part X of the Registered Clubs Act 1976”.

(b) Section 6 (1)—

15 Omit “Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a supplementary license tax”, insert instead “Consolidated Fund a supplementary tax”.

(c) Section 6 (1)—

Omit “, used or operated” wherever occurring.

(d) Section 6 (1)—

20 Omit “any license or renewal of any license issued under the said Part IIIA:”, insert instead “that Part:”.

(e) Section 6 (1)—

Omit “Provided that, in”, insert instead “(1A) In”.

(f) Section 6 (1)—

25 Omit “license tax” where secondly occurring, insert instead “tax”.

(g) Section 6 (2), definition of “net revenue from poker machines”—

From paragraph (b) (iii), omit “which the club is licensed to keep, use and operate”, insert instead “lawfully kept by the club”.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

- (h) Section 6 (2), definition of “prescribed amount”—  
 Omit “license” wherever occurring, insert instead “annual”.
- (i) Section 6 (2), definition of “taxing period”—  
 Omit “license”.
- 5 (j) Section 6 (4)—  
 Omit “, use or operation” wherever occurring.
- (k) Section 6 (4)—  
 Omit “license” wherever occurring.
- (l) Section 6 (5)—  
 10 Omit “license” where firstly occurring.
- (m) Section 6 (5)—  
 Omit “license” where secondly occurring, insert instead  
 “annual”.
- (n) Section 6 (6)—  
 15 Omit “the Gaming and Betting (Poker Machines) Account in the  
 Special Deposits Account established at the Treasury”, insert  
 instead “the Consolidated Fund which is, to the necessary extent,  
 appropriated by this Act”.
- (o) Section 6 (7)—  
 20 Omit “license” wherever occurring.



**GAMING AND BETTING (POKER MACHINES) TAXATION  
AMENDMENT ACT 1986 No. 80**

NEW SOUTH WALES



**TABLE OF PROVISIONS**

1. Short title
2. Commencement
3. Principal Act
4. Amendment of Act No. 18, 1956
5. Validation

**SCHEDULE 1—AMENDMENTS TO THE PRINCIPAL ACT**

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THE UNIVERSITY OF CHICAGO  
DEPARTMENT OF CHEMISTRY

RESEARCH REPORT

NO. 100

1950

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1950

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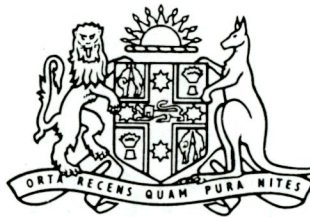
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WALTER H. RAY



**GAMING AND BETTING (POKER MACHINES) TAXATION  
AMENDMENT ACT 1986 No. 80**

NEW SOUTH WALES



**Act No. 80, 1986**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 as a consequence of the enactment of the Registered Clubs (Amendment) Act 1986; to validate certain reductions in taxation; and for other purposes. [Assented to, 21 May 1986]

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

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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:

**Short title**

1. This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation 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 the day on which Schedule 1 (4) to the Registered Clubs (Amendment) Act 1986 commences.

**Principal Act**

3. The Gaming and Betting (Poker Machines) Taxation Act 1956 is referred to in this Act as the Principal Act.

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

4. The Principal Act is amended in the manner set forth in Schedule 1.

**Validation**

5. The application since 1 July 1978 to a club registered under the Registered Clubs Act 1976 of the reduction of tax provided by section 3 of the Principal Act is validated.

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

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## SCHEDULE 1

(Sec. 4)

## AMENDMENTS TO THE PRINCIPAL ACT

## (1) Long title—

Omit “license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1956”, insert instead “certain taxes upon clubs registered under the Registered Clubs Act 1976”.

## (2) Section 2 (Annual tax on certain clubs)—

## (a) Section 2 (1)—

Omit “Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts”, insert instead “Part X of the Registered Clubs Act 1976”.

## (b) Section 2 (1)—

Omit “Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax”, insert instead “Consolidated Fund an annual tax”.

## (c) Section 2 (1)—

Omit “, used or operated”.

## (d) Section 2 (1)—

Omit “any license or any renewal of any license issued under the said Part IIIA”, insert instead “that Part”.

## (e) Section 2 (1), Schedule—

Omit “LICENSE”, insert instead “ANNUAL”.

## (f) Section 2 (1), Schedule—

Omit “*License*”, insert instead “*Annual*” .

## (g) Section 2 (2) (a)—

Omit “, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts,”, insert instead “of a poker machine”.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

- (h) Section 2 (2) (a)—

Omit “license tax”, insert instead “annual tax”.
- (i) Section 2 (2) (b)—

Omit “, use or operation of a poker machine kept, used or operated pursuant to a license or renewal of a license issued under the said Part IIIA”, insert instead “of a poker machine”.
- (j) Section 2 (2) (b)—

Omit “license tax” wherever occurring, insert instead “annual tax”.
- (k) Section 2 (2) (b)—

Omit “, used or operated” where secondly and thirdly occurring.
- (3) Section 2A (**Clubs ceasing to keep certain poker machines**)—
  - (a) Section 2A (1)—

Omit “, use and operation of which was or is discontinued by a club licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts, during a period commencing at any time after the twenty-fourth day of February, one thousand nine hundred and sixty-six”, insert instead “of which by a club is discontinued”.
  - (b) Section 2A (2)—

Omit the subsection.
  - (c) Section 2A (3)—

Omit “license”, insert instead “annual”.
  - (d) Section 2A (3)—

Omit “, use or operation”.
  - (e) Section 2A (4)—

Omit the subsection.



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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

(f) Section 2A (5) (a)—

Omit “after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty’s assent,”.

(g) Section 2A (5)—

Omit “license” wherever occurring, insert instead “annual”.

(h) Section 2A (5)—

Omit “the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury”, insert instead “the Consolidated Fund which is, to the necessary extent, appropriated by this Act”.

(4) Section 3 (**Reduction of annual tax in certain cases**)—

(a) Section 3 (1)—

Omit the subsection, insert instead:

(1) Where, at the date on which a club is first given approval under Part X of the Registered Clubs Act 1976 to acquire a poker machine—

(a) the membership of the club does not exceed 250; and

(b) a period of 3 years has not elapsed since the issue of the certificate of registration of the club,

the annual tax that, but for this section, would be payable under this Act is reduced by one-half for the period specified in subsection (2) in relation to the club.

(b) Section 3 (3), (4)—

Omit the subsections.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

- (5) Section 4 (**Annual tax where poker machine acquired after 1 January and on or before 30 June**)—
- (a) Omit “a license is issued to a club under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts,” insert instead “the acquisition of a poker machine by a club is approved under Part X of the Registered Clubs Act 1976”.
  - (b) After “January and”, insert “on or”.
  - (c) Omit “license tax”, insert instead “annual tax”.
  - (d) Omit “issue of such license”, insert instead “the approval”.
- (6) Section 5 (**Exemption from annual tax for amalgamated clubs in certain cases**)—
- (a) Omit “license” wherever occurring, insert instead “annual”.
  - (b) Omit “, used or operated”.
- (7) Section 5A (**Concession of annual tax**)—
- (a) Section 5A (2)—  
Omit “license tax” wherever occurring, insert instead “annual tax”.
  - (b) Section 5A (2)—  
Omit “license under Part IIIA of the Gaming and Betting Act, 1912,” insert instead “poker machine”.
  - (c) Section 5A (2), Schedule—  
Omit “*License Tax*”, insert instead “*Annual Tax*”.
  - (d) Section 5A (3)—  
Omit “license”, insert instead “annual”.
  - (e) Section 5A (4)—  
Omit “license” wherever occurring, insert instead “annual”.



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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

(f) Section 5A (4)—

Omit “the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury”, insert instead “the Consolidated Fund which is, to the necessary extent, appropriated by this Act”.

(8) Section 6 (Supplementary tax)—

(a) Section 6 (1)—

Omit “Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts,”, insert instead “Part X of the Registered Clubs Act 1976”.

(b) Section 6 (1)—

Omit “Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a supplementary license tax”, insert instead “Consolidated Fund a supplementary tax”.

(c) Section 6 (1)—

Omit “, used or operated” wherever occurring.

(d) Section 6 (1)—

Omit “any license or renewal of any license issued under the said Part IIIA:”, insert instead “that Part:”.

(e) Section 6 (1)—

Omit “Provided that, in”, insert instead “(1A) In”.

(f) Section 6 (1)—

Omit “license tax” where secondly occurring, insert instead “tax”.

(g) Section 6 (2), definition of “net revenue from poker machines”—

From paragraph (b) (iii), omit “which the club is licensed to keep, use and operate”, insert instead “lawfully kept by the club”.

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

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SCHEDULE 1—*continued*

AMENDMENTS TO THE PRINCIPAL ACT —*continued*

- (h) Section 6 (2), definition of “prescribed amount”—  
Omit “license” wherever occurring, insert instead “annual”.
- (i) Section 6 (2), definition of “taxing period”—  
Omit “license”.
- (j) Section 6 (4)—  
Omit “, use or operation” wherever occurring.
- (k) Section 6 (4)—  
Omit “license” wherever occurring.
- (l) Section 6 (5)—  
Omit “license” where firstly occurring.
- (m) Section 6 (5)—  
Omit “license” where secondly occurring, insert instead “annual”.
- (n) Section 6 (6)—  
Omit “the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury”, insert instead “the Consolidated Fund which is, to the necessary extent, appropriated by this Act”.
- (o) Section 6 (7)—  
Omit “license” wherever occurring.



