

**GAMING AND BETTING (POKER MACHINES) TAXATION
AMENDMENT ACT 1988 No. 95**

NEW SOUTH WALES



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3. Amendment of Gaming and Betting (Poker Machines) Taxation Act 1956 No. 18
4. Saving

SCHEDULE 1—AMENDMENTS

**GAMING AND BETTING (POKER MACHINES) TAXATION
AMENDMENT ACT 1988 No. 95**

NEW SOUTH WALES



Act No. 95, 1988

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 following changes in the design of poker machines; to provide for the suspension of the operation of that Act while duty on poker machines is imposed under the Registered Clubs Act 1986; and for other purposes.
[Assented to 19 December 1988]

Gaming and Betting (Poker Machines) Taxation Amendment 1988

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Gaming and Betting (Poker Machines) Taxation Amendment Act 1988.

Commencement

2. This Act commences on a day or days to be appointed by proclamation.

Amendment of Gaming and Betting (Poker Machines) Taxation Act 1956 No. 18

3. The Gaming and Betting (Poker Machines) Taxation Act 1956 is amended as set out in Schedule 1.

Saving

4. The suspension of the operation of the Gaming and Betting (Poker Machines) Taxation Act 1956, as amended by this Act, does not affect any liability incurred before its suspension, and any such liability may be enforced as if—

- (a) there had been no such suspension; and
- (b) Division 2 of Part 10 of the Registered Clubs Act 1976 had not been amended by the Registered Clubs (Amendment) Act 1988.

SCHEDULE 1—AMENDMENTS

(Sec. 3)

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

(a) Section 2 (1), Schedule—

Omit "Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of sixpence or five cents or two or more of any such coins", insert instead "Poker machines for which a single operation may be had at a minimum cost of 5 cents".

(b) Section 2 (1), Schedule—

Omit "Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of one shilling or ten cents or two or more of any such coins", insert instead "Poker machines for which a single operation may be had at a minimum cost of 10 cents".

Gaming and Betting (Poker Machines) Taxation Amendment 1988

SCHEDULE 1—AMENDMENTS—*continued*

(c) Section 2 (1), Schedule—

Omit “Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins”, insert instead “Poker machines for which a single operation may be had at a minimum cost of 20 cents”.

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

Section 2A (1)—

Omit the subsection, insert instead:

(1) This section applies to poker machines for which a single operation may be had at a minimum cost of 20 cents.

(3) Section 5 (**Exemption from annual tax for amalgamated clubs in certain cases**)—

Section 5 (a)—

After “2”, insert “or more”.

(4) Section 7—

After section 6, insert:

Suspension of Act

7. The operation of this Act, this section excepted, is suspended while regulations imposing duty under Division 2 of Part 10 of the Registered Clubs Act 1976 are in force.

[*Minister's second reading speech made in—
Legislative Assembly on 10 November 1988
Legislative Council on 30 November 1988*]





FIRST PRINT

GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL 1988

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EXPLANATORY NOTE

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

This Bill is cognate with the Registered Clubs (Amendment) Bill 1988.

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

- (a) to better describe modern designs of poker machines; and
- (b) to provide for the suspension of the operation of that Act when duty is required to be paid under the Registered Clubs Act 1976, as proposed to be amended by the Bill with which this Bill is cognate.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the provisions of the proposed Act.

Clause 3 is a formal provision which gives effect to the Schedule of amendments to the Gaming and Betting (Poker Machines) Taxation Act 1956.

Clause 4 provides for the enforcement of liabilities outstanding under the Gaming and Betting (Poker Machines) Taxation Act 1956 at the time its operation is suspended in accordance with the proposed amendments.

SCHEDULE 1—AMENDMENTS

Schedule 1 (1) and (2) amend sections 2 and 2A to give a better description of the devices subject to an annual tax. For instance, a poker machine capable of being operated by more than one denomination of the currency.

Schedule 1 (3) is an amendment consequential on an amendment proposed in the Registered Clubs (Amendment) Bill 1988 to enable more than 2 registered clubs to amalgamate.

Gaming and Betting (Poker Machines) Taxation Amendment 1988

Schedule 1 (4) inserts proposed section 7 which suspends the operation of the Principal Act while duty is payable under Part 10 of the Registered Clubs Act 1976, as proposed to be amended by the Registered Clubs (Amendment) Bill 1988 with which this Bill is cognate.

GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL 1988

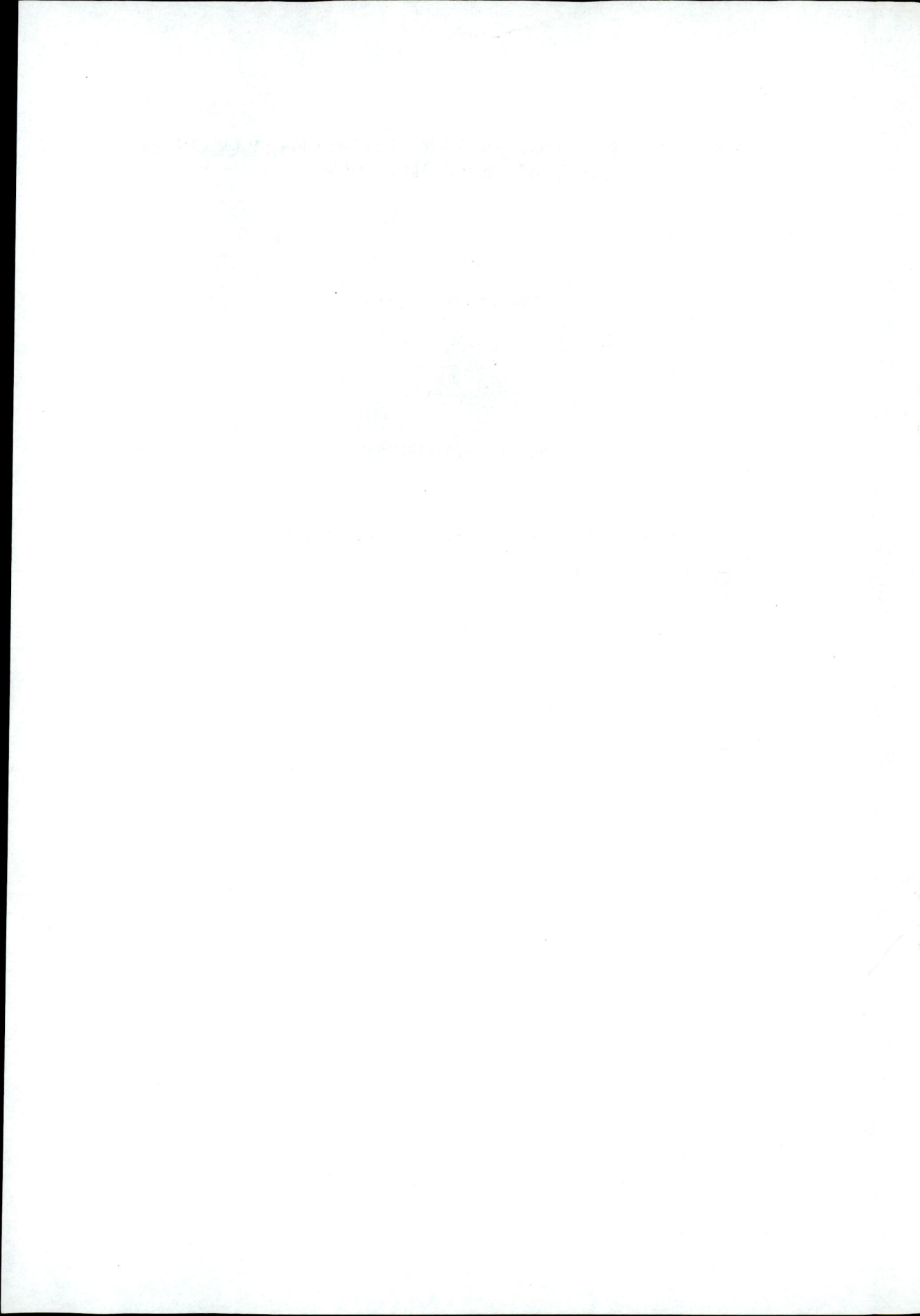
NEW SOUTH WALES



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SCHEDULE 1—AMENDMENTS



GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL 1988

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No. , 1988

A BILL FOR

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 following changes in the design of poker machines; to provide for the suspension of the operation of that Act while duty on poker machines is imposed under the Registered Clubs Act 1986; and for other purposes.

Gaming and Betting (Poker Machines) Taxation Amendment 1988

The Legislature of New South Wales enacts:

Short title

1. This Act may be cited as the Gaming and Betting (Poker Machines) Taxation Amendment Act 1988.

5 Commencement

2. This Act commences on a day or days to be appointed by proclamation.

Amendment of Gaming and Betting (Poker Machines) Taxation Act 1956 No. 18

10 3. The Gaming and Betting (Poker Machines) Taxation Act 1956 is amended as set out in Schedule 1.

Saving

15 4. The suspension of the operation of the Gaming and Betting (Poker Machines) Taxation Act 1956, as amended by this Act, does not affect any liability incurred before its suspension, and any such liability may be enforced as if—

- (a) there had been no such suspension; and
- (b) Division 2 of Part 10 of the Registered Clubs Act 1976 had not been amended by the Registered Clubs (Amendment) Act 1988.

20 **SCHEDULE 1—AMENDMENTS**

(Sec. 3)

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

(a) Section 2 (1), Schedule—

25 Omit "Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of sixpence or five cents or two or more of any such coins", insert instead "Poker machines for which a single operation may be had at a minimum cost of 5 cents".

(b) Section 2 (1), Schedule—

30 Omit "Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of one shilling or ten cents or two or more of any such coins", insert instead "Poker machines for which a single operation may be had at a minimum cost of 10 cents".

Gaming and Betting (Poker Machines) Taxation Amendment 1988

SCHEDULE 1—AMENDMENTS—*continued*

(c) Section 2 (1), Schedule—

5 Omit “Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins”, insert instead “Poker machines for which a single operation may be had at a minimum cost of 20 cents”.

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

Section 2A (1)—

Omit the subsection, insert instead:

10 (1) This section applies to poker machines for which a single operation may be had at a minimum cost of 20 cents.

(3) Section 5 (**Exemption from annual tax for amalgamated clubs in certain cases**)—

Section 5 (a)—

15 After “2”, insert “or more”.

(4) Section 7—

After section 6, insert:

Suspension of Act

20 7. The operation of this Act, this section excepted, is suspended while regulations imposing duty under Division 2 of Part 10 of the Registered Clubs Act 1976 are in force.

