

**GAMING AND BETTING (POKER MACHINES)
TAXATION AMENDMENT ACT.**

Act No. 34, 1959.

Elizabeth II, An Act relating to license tax upon clubs licensed No. 34, 1959. under Part IIIA of the Gaming and Betting Act, 1912-1959; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956; and for purposes connected therewith. [Assented to, 10th December, 1959.]

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 and citation.

1. (1) This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Amendment Act, 1959".

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1959.

Amendment of Act No. 18, 1956.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended—

Sec. 2.
(License tax on certain clubs.)

(a) by omitting from section two the figures "1956" and by inserting in lieu thereof the figures "1959";

(b)

(b) by inserting next after section two the following No. 34, 1959.
new sections :—

New secs.
2A, 2B.

2A. As on and from the first day of July, one thousand nine hundred and sixty, the Schedule to section two of this Act in its application to poker machines, the use or operation of which depends upon the insertion therein of an Australian coin of two shillings, shall be deemed to be amended by the omission of the figures and symbols "£250" and "£350" and the substitution therefor of the figures and symbols "£500" and "£700" respectively.

2B. (1) This section shall apply to and in respect of poker machines the use or operation of which depends upon the insertion therein of an Australian coin of two shillings.

Additional
license tax
on certain
poker
machines.

(2) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1959, for the use of Her Majesty and for credit of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax upon each poker machine kept, used or operated at any time during the period commencing on the first day of January, one thousand nine hundred and sixty, and ending on the thirtieth day of June, one thousand nine hundred and sixty, by any club pursuant to any license or renewal of any license issued under the said Part IIIA at the rate specified in the Schedule hereto.

SCHEDULE.

RATES OF LICENSE TAX UPON POKER MACHINES.

1. Poker machines so kept, used or operated, which the club immediately before the first day of January, one thousand nine hundred and sixty, was entitled pursuant to any such license or renewal, to keep, use or operate, and in respect of which no refund pursuant to section five of this Act is applicable.	£125 for each poker machine kept, used or operated by the club where five or less such poker machines are so kept, used or operated. £175 for each poker machine in excess of five such poker machines so kept, used or operated.
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SCHEDULE

No. 34, 1959.

SCHEDULE—*continued.*RATES OF LICENSE TAX UPON POKER MACHINES—*continued.*

2. Poker machines so kept, used or operated which the club becomes for the first time entitled to keep, use or operate at any time during the period above-mentioned, or which the club again keeps, uses or operates after a refund in respect of them pursuant to section five of this Act has become applicable.

£250 for each such poker machine kept, used or operated by the club where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club does not exceed five.
£350 for each such poker machine where the number of such poker machines together with the poker machines (if any) already kept, used or operated by the club exceeds five.

(3) (a) The license tax payable under this section in respect of poker machines referred to in paragraph 1 of the Schedule to subsection two of this section shall be additional to that paid or payable under section two of this Act in respect of such poker machines.

(b) The license tax payable under this section in respect of poker machines referred to in paragraph 2 of the Schedule to subsection two of this section shall be in lieu of that payable under section two of this Act in respect of such poker machines.

Sec. 3.
(Reduction
of license
tax in
certain
cases.)

(c) (i) by omitting from subsection one of section three the figures "1956" and by inserting in lieu thereof the figures "1959";
(ii) by inserting at the end of the same section the following new subsection:—

(3) The provisions of this section shall for the purposes of determining—

(a) the reduction to which a club which was first issued with a license under Part IIIA of the Gaming and Betting Act, 1912-1959, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1959, shall be entitled; and
(b)

(b) the period in respect of which such No. 34, 1959.
reduction is to operate,

be read and construed as if the words "is first issued to a club the membership of such club does" were omitted from subsection one thereof and the words "was first issued to a club the membership of such club did" were inserted in lieu thereof;

(d) (i) by omitting from section four the figures "1956" Sec. 4.
and by inserting in lieu thereof the figures (License
"1959"; tax where
license
issued after
1st January
"payable" the words "pursuant to section two in any
or sections two and 2A of this Act";
year.)

(e) by inserting next after section four the following New sec. 5.
new section :—

5. (1) This section shall apply to poker machines, Club
the use or operation of which depends upon the ceasing to
insertion therein of an Australian coin of two keep, use
shillings, and the keeping, using or operation of or operate
which has been discontinued by a club licensed under certain
machines. Part IIIA of the Gaming and Betting Act, 1912-1959,
during a period commencing at any time after the
fifteenth day of September, one thousand nine
hundred and fifty-nine, and terminating on the
thirty-first day of December, one thousand nine
hundred and fifty-nine.

(2) The license tax paid or payable in respect
of poker machines to which this section applies shall
where the club concerned has given such particulars
relating to such poker machines as the Minister may
require be reduced by one-half.

(3) Any refunds payable under this section
shall be paid out of the Gaming and Betting (Poker
Machines) Account in the Special Deposits Account
established at the Treasury.