

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

Act No. 26, 1962.

Elizabeth II, No. 26, 1962 An Act to make provision with respect to the imposition of a supplementary license tax additional to the license tax imposed upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1959; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1959; and for purposes connected therewith. [Assented to, 30th November, 1962.]

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, 1962".

(2)

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(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956-1959, is amended—

Amendment
of Act No.
18, 1956.

- (a) by omitting from section two the figures "1959" and by inserting in lieu thereof the figures "1962";
- (b) by omitting from subsection one of section three the figures "1959" and by inserting in lieu thereof the figures "1962";
- (c) (i) by omitting from section four the figures "1959" and by inserting in lieu thereof the figures "1962";
- (ii) by omitting from the same section the words "section two or";
- (d) by inserting next after section five the following new section :—

Sec. 2.

(License tax
on certain
clubs.)

Sec. 3.

(Reduction
of license
tax in
certain
cases.)

Sec. 4.

(License tax
where
license
issued after
1st January
in any year.)

New sec. 6.

6. (1) There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1962, and to any concessions, reductions and exemptions herein provided for, 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 supplementary license tax, in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three and each subsequent taxing period, at the rate of two shillings and sixpence in the pound on the net revenue from poker machines kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA.

Supple-
mentary
license tax.

(2)

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(2) In this section—

“aggregate net revenue from poker machines” in relation to any period of twelve months ending the thirtieth day of November means the sum of the gross revenue from poker machines in respect of the taxing periods ending the thirty-first day of May and the thirtieth day of November in such period of twelve months reduced by the deductions under paragraphs (a) and (b) of the definition of “net revenue from poker machines” which a club is entitled to make in respect of such taxing periods.

“gross revenue from poker machines” in relation to any taxing period means the total amount of money inserted in poker machines of a club by persons using or operating such machines for the purpose of gaming during that period less the amounts released directly by such machines as prize money during that period.

“net revenue from poker machines” in relation to any taxing period means the gross revenue from poker machines derived during that period from poker machines of a club less : —

(a) the value of prizes paid or given during that period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period; and

(b) (i) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and sixty-three, half the license tax paid by the club

club pursuant to sections two and 2A of this Act in respect of the year commencing the first day of July, one thousand nine hundred and sixty-two, on any poker machines kept, used or operated at any time between the first day of July and the thirty-first day of December, one thousand nine hundred and sixty-two, and the whole of the license tax paid pursuant to such sections and section four of this Act on or before the thirty-first day of May, one thousand nine hundred and sixty-three, in respect of any poker machines kept, used or operated for the first time after the said thirty-first day of December, one thousand nine hundred and sixty-two, and on or before the thirty-first day of May, one thousand nine hundred and sixty-three; and

- (ii) in respect of any subsequent taxing period the license tax paid during that period.

“taxing period” means the period of six months ending the thirty-first day of May or the thirtieth day of November, as the case may be, in any year in respect of which supplementary license tax is payable.

(3) No license tax shall be an allowable deduction as referred to in paragraph (b) of the definition of “net revenue from poker machines” in subsection two of this section unless such license tax has been paid on or before the due date of payment.

(4)

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(4) (a) Where in respect of any period of twelve months ending the thirtieth day of November the aggregate net revenue from poker machines derived by a club during such period from the keeping, use or operation of poker machines by the club is five thousand pounds or less, supplementary license tax shall not be payable by the club in respect of the taxing period ending the thirtieth day of November, or be deemed to have been payable by the club in respect of the taxing period ended the thirty-first day of May immediately preceding and any supplementary license tax paid by the club in respect of such preceding taxing period ended the thirty-first day of May shall be refunded to the club.

(b) Where in respect of any period of twelve months ending the thirtieth day of November the aggregate net revenue from poker machines derived by a club during such period from the keeping, use or operation of poker machines by the club—

(i) is more than five thousand pounds but less than ten thousand pounds, or

(ii) is ten thousand pounds or more and the club has been relieved of its obligation to pay the whole or any part of the supplementary license tax in respect of the taxing period ended the thirty-first day of May within such period of twelve months,

the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November in that year shall be an amount equivalent to the difference between—

(iii) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the taxable aggregate net revenue from poker machines derived by
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the club during the said period of twelve months ending the thirtieth day of November; and

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—

- (iv) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

In this paragraph "taxable aggregate net revenue" means the aggregate net revenue after deducting therefrom the sum of five thousand pounds reduced by one pound for every one pound, up to five thousand pounds, by which such aggregate net revenue exceeds five thousand pounds.

Where the supplementary license tax paid by a club in respect of the taxing period ended the said thirty-first day of May exceeds the supplementary license tax payable by the club in respect of the taxing period ended the thirtieth day of November in pursuance of this paragraph, the excess shall be refunded to the club.

(5) The supplementary license tax payable under this section shall be additional to any license tax paid or payable under sections two, 2A and four of this Act.

(6) 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.

(7) Where the supplementary license tax calculated in accordance with the provisions of this Act is less than one pound no supplementary license tax shall be payable.

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