

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

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**Act No. 60, 1964.**

**An Act to make further provision with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1963 ; to impose an additional supplementary license tax upon such clubs ; for these purposes to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1962 ; and for purposes connected therewith. [Assented to, 16th December, 1964.]**

**BE**

**Gaming and Betting (Poker Machines) Taxation Amendment Act.**

**No. 60, 1964**

**B**E 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, 1964".

(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, 1956-1964.

Amendment  
of Act No.  
18, 1956.

**2.** The Gaming and Betting (Poker Machines) Taxation Act, 1956-1962, is amended—

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

(a) (i) by omitting from section two the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,";

(ii) by inserting at the end of the same section the following new subsection : —

Replacement  
machines.

(2) (a) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, 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, and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of lesser value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, no license tax in respect of the said period shall be payable for the replacement machine.

(b)

(b) If during the period of twelve months ending on the thirtieth day of June in any year a club discontinues the keeping, 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 and replaces such poker machine with a poker machine (herein referred to as a replacement machine) the use or operation of which depends upon the insertion therein of an Australian coin of greater value than the coin upon the insertion of which the use or operation of the first-mentioned poker machine depends, the license tax which but for the provisions of this paragraph would be payable upon the replacement machine in respect of the replacement period shall be reduced by the license tax which would be payable upon a poker machine of the same class as the first-mentioned poker machine in respect of the replacement period if it was kept, used or operated by the club during the replacement period.

In this paragraph "replacement period" means that portion of the period of twelve months hereinbefore referred to which commences on the date such replacement machine is first kept, used or operated by the club and ends on the thirtieth day of June next following.

- (b) by omitting from subsection one of section three the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 3. (Reduction of license tax in certain cases.)
- (c) by omitting from section four the figures and symbols "1912-1962," and by inserting in lieu thereof the words, figures and symbols "1912, as amended by subsequent Acts,"; Sec. 4. (License tax where license issued after 1st January in any year.)
- (d)

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No. 60, 1964      (d) by inserting next after section five the following  
New sec. 5A.      new section :—

Concession  
of license  
tax.

5A. (1) In this section—

“gross revenue from poker machines” and  
“taxing period” have the meanings  
ascribed thereto in section six of this  
Act;

“net takings from poker machines” in  
relation to any period of twelve months  
ending the thirty-first day of May means  
the sum of the gross revenue from poker  
machines in respect of the taxing periods  
ending the thirtieth day of November  
and the thirty-first day of May in such  
period of twelve months less the  
amounts referred to in paragraph (a)  
of the definition of “net revenue from  
poker machines” in section six of this  
Act in respect of such taxing periods.

(2) Where in respect of any period of  
twelve months ending the thirty-first day of May in  
any year the net takings from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club pursuant to any license or renewal of  
license issued under Part IIIA of the Gaming and  
Betting Act, 1912, as amended by subsequent  
Acts, do not exceed fifteen thousand pounds the  
license tax which would but for the provisions  
of this subsection be payable shall, in respect of  
the period of twelve months ending the thirtieth  
day of June next following the said thirty-first day  
of May, be reduced by one-half.

(3) Where in respect of any period of  
twelve months ending the thirty-first day of May  
in any year the net takings from poker machines  
derived by a club during such period from the  
keeping, use or operation of poker machines by  
the club pursuant to any license or renewal of  
license

license issued under the said Part IIIA exceed No. 60, 1964  
fifteen thousand pounds the license tax which  
would but for the provisions of this subsection be  
payable shall, in respect of the period of twelve  
months ending the thirtieth day of June next  
following the said thirty-first day of May, be  
reduced by one-half less one pound for every one  
pound by which such net takings exceed fifteen  
thousand pounds.

Where a club is entitled to a reduction under  
this subsection as well as to a reduction under  
section three of this Act the reduction under this  
subsection shall be first applied to determine the  
amount of license tax upon which the reduction  
under the said section three shall operate.

(4) (a) Any refund to which a club  
becomes entitled pursuant to the provisions of this  
section shall be credited to the club in respect  
of the license tax payable by such club in respect  
of the next ensuing period of twelve months.

(b) Where the amount of any such  
refund exceeds the amount of such license tax  
the excess shall be refunded to the club.

Any amount refunded under this paragraph  
shall be paid out of the Gaming and Betting  
(Poker Machines) Account in the Special  
Deposits Account established at the Treasury.

- (e) (i) by omitting from subsection one of section Sec. 6.  
six the figures and symbols "1912-1962," and (Supple-  
by inserting in lieu thereof the words, figures <sup>mentary</sup>  
and symbols "1912, as amended by subse- <sub>license tax.)</sub>  
quent Acts,";

- (ii) by inserting at the end of subsection one of  
the same section the following proviso :—

Provided that, in respect of the period of  
twelve months ending the thirty-first day of  
May, one thousand nine hundred and sixty-  
six, or any subsequent period of twelve  
months ending the thirty-first day of May,  
there

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there shall be so charged, levied, collected and paid an additional supplementary license tax at the rate of sixpence in the pound on the amount by which the total of the net revenues from poker machines so kept, used or operated by any such club during the taxing periods ending the thirtieth day of November and the thirty-first day of May in such period of twelve months exceeds fifty thousand pounds.

- (iii) by inserting at the end of subparagraph (ii) of paragraph (b) of the definition of "net revenue from poker machines" in subsection two of the same section the words "License tax paid during a taxing period shall for the purposes of this subparagraph be exclusive of any amount credited to or refundable to a club in respect of that taxing period under section 5A of this Act.";
  - (iv) by inserting in subsection five of the same section after the word "supplementary" the words "and additional supplementary".
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