

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

Act No. 60, 1964.

An Act to make further provision with respect to the Elizabeth II,
No. 60, 1964 **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

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, 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 ~~No. 60, 1964~~ 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 Sec. 3. the figures and symbols "1912-1962," and by (Reduction of license inserting in lieu thereof the words, figures and tax in certain symbols "1912, as amended by subsequent Acts,"; in cases.)
- (c) by omitting from section four the figures and Sec. 4. symbols "1912-1962," and by inserting in lieu (License tax where license thereof the words, figures and symbols "1912, as issued after amended by subsequent Acts,"; 1st January in any year.)

(d)

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No. 60, 1964 (d) by inserting next after section five the following 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 (Supplementary by inserting in lieu thereof the words, figures license tax.) and symbols "1912, as amended by subsequent 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".
