

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

Act No. 49, 1966.

An Act to make further provisions with respect to the keeping, use and operation of poker machines; for this purpose to amend the Gaming and Betting Act, 1912, as amended by subsequent Acts; and for purposes connected therewith. [Assented to, 9th December, 1966.]

BE

No. 49, 1966

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) Amendment Act, 1966".

(2) The Gaming and Betting Act, 1912, as amended by subsequent Acts and by this Act, may be cited as the Gaming and Betting Act, 1912–1966.

Amendment of Act No. 25, 1912.

2. (1) The Gaming and Betting Act, 1912–1966, is amended—

Sec. 50E.
(Annual license taxes.)

(a) by omitting the proviso to paragraph (a) of subsection (1B) of section 50E and by inserting in lieu thereof 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-seven, or in any subsequent period of twelve months ending the thirty-first day of May, a club licensed under this Part of this Act shall, subject as herein provided, not later than the fourteenth day of June, in the year one thousand nine hundred and sixty-seven, and in each subsequent year, pay to the Minister an additional supplementary license tax at the rates imposed by the Gaming and Betting (Poker Machines) Taxation Act, 1956, as amended by subsequent Acts, upon the amount by which the total of the net revenues from poker machines kept, used or operated by the club derived during the taxing periods ending the thirtieth day of November and the thirty-first day of May in such period of twelve months exceeds one hundred thousand dollars.

Sixth Schedule.

(b) by omitting from the Sixth Schedule the figures "12½" and by inserting in lieu thereof the figures "15";

(c)

(c) by omitting paragraph (H) of the Seventh Schedule No. 49, 1966 and by inserting in lieu thereof the following ^{Seventh} Schedule.—

(H) SUPPLEMENTARY LICENSE TAX PAYABLE—

- (i) at the rate of 12½% on amount as per (G) if the amount as per (E) is less than \$20,000; or
- (ii) \$2,500, if the amount as per (E) is \$20,000 or more but not more than \$20,600; or
- (iii) at the rate of 15% on amount as per (G) if the amount as per (E) is more than \$20,600.

(d) by omitting the Tenth Schedule and by inserting in lieu thereof the following Schedule :—

TENTH SCHEDULE

Sec. 50EB
(1).

Particulars of total net revenues from poker machines in respect of twelve months ended 31st May . . . and additional supplementary license tax.

Net revenue from poker machines included in Sixth Schedule Returns in respect of 6 months ended:—

	<i>Assessment</i>
	\$
30th November	_____
31st May	_____
Total	_____

Where total net revenues exceed \$100,000 but do not exceed \$200,000 additional supplementary license tax at the rate of 2½% payable on amount in excess of \$100,000

Where total net revenues exceed \$200,000 additional supplementary license tax at the rate of 2½% payable on \$100,000 and 5% payable on amount in excess of \$200,000

Total additional supplementary license tax for which a remittance is herewith

===== (2) =====

No. 49, 1966

(2) (a) The amendments made by paragraphs (b) and (c) of subsection one of this section shall apply as on and from the first day of December, one thousand nine hundred and sixty-six, to and in respect of taxing periods subsequent to the taxing period ending the thirtieth day of November, one thousand nine hundred and sixty-six.

(b) Nothing in subsection one of this section shall affect the liability, accrued before the commencement of any amendment made by this Act, of any club under the provisions of the Gaming and Betting Act, 1912, as amended by subsequent Acts in force immediately before the commencement of such amendment.

(c) Returns required to be made on or before the fourteenth day of December, one thousand nine hundred and sixty-six, under the Gaming and Betting Act, 1912–1966, shall notwithstanding subsection one of this section be made in accordance with the provisions of the Gaming and Betting Act, 1912, as amended by subsequent Acts in force immediately before the commencement of this Act.
