

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

Act No. 50, 1966.

Elizabeth II, An Act to make further provisions with respect to the supplementary license tax and additional supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as amended by subsequent Acts; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956-1966; and for purposes connected therewith. [Assented to, 9th December, 1966.]

BE

BE it enacted by the Queen's Most Excellent Majesty, by **No. 50, 1966** 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 :—

1. (1) This Act may be cited as the "Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966". **Short title and citation.**

(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—1966.

2. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956—1966, is amended— **Amendment of Act No. 18, 1956.**

(a) by omitting subsection five of section 2A and by Sec. 2A. inserting in lieu thereof the following subsection :—

(5) (a) Any refund to which a club becomes entitled pursuant to the provisions of this section after the day upon which the Gaming and Betting (Poker Machines) Taxation Further Amendment Act, 1966, receives Her Majesty's assent, 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. **(Clubs ceasing to keep, use and operate certain poker machines.)**

(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.

(b)

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Sec. 6.
(Supple-
mentary
license
tax.)

(b) (i) by omitting from subsection one of section six the words "sixty-three and each subsequent taxing period, at the rate of twelve and one-half" and by inserting in lieu thereof the words "sixty-seven and each subsequent taxing period, at the rate of fifteen";

(ii) by omitting the proviso to the same subsection 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 any subsequent period of twelve months ending the thirty-first day of May, there shall be so charged, levied, collected and paid an additional supplementary license tax at the rates specified in the Schedule hereto 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 one hundred thousand dollars.

SCHEDEULE.

Where the total net revenues exceed \$100,000 but do not exceed \$200,000—at the rate of 2½% on the amount in excess of \$100,000.

Where the total net revenues exceed \$200,000—at the rate of 2½% on \$100,000, and 5% on the amount in excess of \$200,000.

(iii) by omitting from 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

during a taxing period shall for the purposes No. 50, 1966 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" and by inserting in lieu thereof the words "For the purpose of this subparagraph any amount credited to or refundable to a club under section 2A or 5A of this Act in respect of any license tax shall be deemed not to be license tax paid."

(iv) by omitting paragraph (b) of subsection four of the same section and by inserting in lieu thereof the following paragraphs :—

(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 is more than ten thousand dollars but less than twenty thousand dollars the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between—

- (i) the supplementary license tax calculated at the rate of twelve and one-half per centum upon the taxable aggregate net revenue from poker machines derived by the club during the period of twelve months ending the thirtieth day of November aforesaid; and
- (ii) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

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

(c) 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 twenty thousand dollars or more but not more than twenty thousand six hundred dollars, the supplementary license tax payable by the club in respect of the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between two thousand five hundred dollars and any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.

(d) 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 more than twenty thousand six hundred dollars 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

the taxing period ending the thirtieth day of November aforesaid shall be an amount equivalent to the difference between—

- (i) the supplementary license tax calculated at the rate prescribed by subsection one of this section upon the aggregate net revenue from poker machines derived by the club during the said period of twelve months ending the thirtieth day of November; and
- (ii) any supplementary license tax paid in respect of the taxing period ended the thirty-first day of May within such period of twelve months.
- (e) 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 paragraph (b), (c) or (d) of this subsection the excess shall be refunded to the club.

(2) (a) The amendments made by subparagraphs (i) and (iv) of paragraph (b) 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.