GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT ACT.

New South Wales

ANNO SEPTIMO DECIMO

ELIZABETHÆ II REGINÆ

* *

Act No. 22, 1968.

An Act to make further provisions with respect to the license tax and supplementary license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912, as subsequently amended; to validate certain matters; and for purposes connected therewith. [Assented to, 10th October, 1968.]

BE

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 : —

1. (1) This Act may be cited as the "Gaming and Betting *Short title* (Poker Machines) Taxation Amendment Act, 1968". *and citation.*

(2) The Gaming and Betting (Poker Machines) Taxation Act, 1956, as subsequently amended and as amended by this Act, may be cited as the Gaming and Betting (Poker Machines) Taxation Act, 1956–1968.

2. (1) The Gaming and Betting (Poker Machines) *Amendment* Taxation Act, 1956, as subsequently amended, is amended by *of Act No.* inserting at the end of section three the following new sub- *Sec. 3.* section : — *18, 1956.*

(Reduction of license
(4) This section shall apply to and in respect of a *tax in* club first issued with a license under Part IIIA of the *certain cases.)* Gaming and Betting Act, 1912, as subsequently amended, before the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966, and for the purposes of that application shall be read and construed as if—

(a) the word "is" were omitted from subsection one and the word "was" were inserted in lieu thereof;

(b) the word "does" were omitted from the same subsection and the word "did" were inserted in lieu thereof;

(c) there were inserted in the same subsection after the word "payable" the words "after the commencement of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1966,";

(d) the word "has" were omitted from the same subsection and the word "had" were inserted in lieu thereof;

(e)

(e) the word "has" were omitted from subsection two wherever occurring and the word "had" were inserted in lieu thereof.

This subsection shall be deemed to have commenced on the thirteenth day of April, one thousand nine hundred and sixty-six.

Further amendment of Act No. 18, 1956.

Sec. 6. (Supplementary license tax.)

3. The Gaming and Betting (Poker Machines) Taxation Act, 1956, as subsequently amended, is further amended—

(a) by omitting subparagraph (ii) of paragraph (b) of the definition of "net revenue from poker machines" in subsection two of section six and by inserting in lieu thereof the following subparagraph :—

(ii) the prescribed amount for the club for that taxing period.

(b) by inserting next after that definition the following new definition : —

"prescribed amount" in relation to a club and a taxing period means—

(a) where payment of an amount of license tax was made by the club during that taxing period on or before the fifth day after the due day for the payment thereof—the amount of that payment;

(b) where payment of an amount of license tax was made by the club during that taxing period on any day after that fifth day that is, or is earlier than, the fourteenth day after the due day for the payment thereof —the amount of that payment, reduced by ten per centum and by a

further

further ten per centum for each day No. 22, 1968
that elapsed after that fifth day and
before the day on which that pay-
ment was made; or

(c) where no license tax was paid by the
club during that taxing period on or
before that fourteenth day—nil,

but, for the purposes of this definition, any
amount credited or refundable to the club
under section 2A or 5A of this Act in respect
of any license tax shall be deemed not to be
an amount of license tax paid.