

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

New South Wales



ANNO UNDEVICESIMO

ELIZABETHÆ II REGINÆ

Act No. 32, 1970.

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; for this purpose to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956; and for purposes connected therewith. [Assented to, 8th April, 1970.]

BE

BE it enacted by the Queen's Most Excellent Majesty, by No. 32, 1970 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. This Act may be cited as the "Gaming and Betting ^{Short title.} (Poker Machines) Taxation Amendment Act, 1970".

2. The Gaming and Betting (Poker Machines) Taxation Amendment ^{of Act No. 18, 1956.} Act, 1956, is amended—

(a) (i) by omitting from paragraph (a) of subsection Sec. 6. four of section ~~six~~ the word "any" where (Supplementary firstly occurring and by inserting in lieu ^{license tax.}) thereof the words "the period of twelve months ending the thirtieth day of November, one thousand nine hundred and seventy, or any subsequent";

(ii) by omitting from the same paragraph the words "ten thousand dollars" and by inserting in lieu thereof the words "seventeen thousand dollars";

(b) (i) by omitting from paragraph (b) of the same subsection the word "any" where firstly occurring and by inserting in lieu thereof the words "the period of twelve months ending the thirtieth day of November, one thousand nine hundred and seventy, or any subsequent";

(ii) by omitting from the same paragraph the words "ten thousand dollars" wherever occurring and by inserting in lieu thereof the words "seventeen thousand dollars";

(iii)

No. 32, 1970

- (iii) by omitting from the same paragraph the words "twenty thousand dollars" and by inserting in lieu thereof the words "thirty-four thousand dollars";

- (c) (i) by omitting from paragraph (c) of the same subsection the word "any" where firstly occurring and by inserting in lieu thereof the words "the period of twelve months ending the thirtieth day of November, one thousand nine hundred and seventy, or any subsequent";
 - (ii) by omitting from the same paragraph the words "twenty thousand dollars" and by inserting in lieu thereof the words "thirty-four thousand dollars";
 - (iii) by omitting from the same paragraph the words "twenty thousand six hundred dollars" and by inserting in lieu thereof the words "thirty-five thousand dollars";
 - (iv) by omitting from the same paragraph the words "two thousand five hundred dollars" and by inserting in lieu thereof the words "four thousand two hundred and fifty dollars";

- (d) (i) by omitting from paragraph (d) of the same subsection the word "any" where firstly occurring and by inserting in lieu thereof the words "the period of twelve months ending the thirtieth day of November, one thousand nine hundred and seventy, or any subsequent";
 - (ii) by omitting from the same paragraph the words "twenty thousand six hundred dollars" and by inserting in lieu thereof the words "thirty-five thousand dollars".

3. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956, is further amended by omitting the proviso to subsection one of section six and by inserting in lieu thereof the following proviso :—

Further
amendment
of Act No.
18, 1956.

Provided that, in respect of the period of twelve months ending the thirty-first day of May, one thousand nine hundred and seventy-one, 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.

Sec. 6.

(Supple-
mentary
license tax.)

SCHEDEULE.

Where the total net revenues exceed \$100,000 but do not exceed \$200,000—at the rate of $2\frac{1}{2}\%$ on the amount in excess of \$100,000.

Where the total net revenues exceed \$200,000 but do not exceed \$500,000—at the rate of $2\frac{1}{2}\%$ on \$100,000 and 5% on the amount in excess of \$200,000.

Where the total net revenues exceed \$500,000—at the rate of $2\frac{1}{2}\%$ on \$100,000, 5% on \$300,000 and 9% on the amount in excess of \$500,000.

(2) The amendment made by subsection one of this section shall commence upon the first day of June, one thousand nine hundred and seventy.

4. (1) The Gaming and Betting (Poker Machines) Taxation Act, 1956, is further amended by omitting subsection three of section six.

Further
amendment
of Act No.
18, 1956.

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

(2)

No. 32, 1970

(2) The amendment made by subsection one of this section shall be deemed to have commenced upon the tenth day of October, one thousand nine hundred and sixty-eight.

Saving.

5. Nothing in this Act shall affect any liability, accrued before the commencement of any amendment made by this Act, of any club under the provisions of Part IIIA of the Gaming and Betting Act, 1912, as in force immediately before that commencement.

PAROLE