

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

**New South Wales**



ANNO UNDEVICESIMO

**ELIZABETHÆ II REGINÆ**

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**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**

*Gaming and Betting (Poker Machines) Taxation Amendment.*

**B**E 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 (Supple-  
mentary  
license tax.)  
 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" and by insert-  
 ing 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)

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- (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”.

*Gaming and Betting (Poker Machines) Taxation Amendment.*

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 :—

No. 32, 1970  
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.)

## SCHEDULE.

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)

*Gaming and Betting (Poker Machines) Taxation Amendment.*

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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.

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PAROLE