

GAMING AND BETTING (AMENDMENT) ACT.

New South Wales



ANNO VICESIMO

ELIZABETHÆ II REGINÆ

Act No. 44, 1971.

An Act to make further provisions with respect to the keeping, use and operation of, and the supplementary license tax payable in respect of, poker machines, the licensing of race-courses, the conduct of greyhound trial tracks and the powers of the Greyhound Racing Control Board; for these and other purposes to amend the Gaming and Betting Act, 1912, the Gaming and Betting (Poker Machines) Taxation Act, 1956, and the Finance (Greyhound-racing Taxation) Act, 1931; and for purposes connected therewith. [Assented to, 14th December, 1971.]

BE

No. 44, 1971

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.

1. This Act may be cited as the "Gaming and Betting (Amendment) Act, 1971".

Amendment
of Act No.
18, 1956.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended—

Sec. 5A.
(Conces-
sion of
license
tax.)

(a) by omitting from the definition of "net takings from poker machines" in subsection one of section 5A the words "the amounts referred to in paragraph (a) of the definition of "net revenue from poker machines" in section six of this Act in respect of such taxing periods" and by inserting in lieu thereof the words "the value of prizes paid or given during that period of twelve months by the club concerned to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that period of twelve months";

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

"net revenue from poker machines", in relation to a club, means—

(a) in respect of the taxing period ending the thirty-first day of May, one thousand nine hundred and seventy-two, and any taxing period ending on the thirty-first day of May in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—

(i) the value of prizes paid or given during that taxing period by the club to persons using or operating such

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

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such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that taxing period; and

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- (ii) the prescribed amount for the club for that taxing period; and
- (b) in respect of the taxing period ending the thirtieth day of November, one thousand nine hundred and seventy-one, and any taxing period ending on the thirtieth day of November in any year thereafter, the gross revenue from poker machines derived during that period from poker machines of the club less—
 - (i) the value of prizes paid or given during that taxing period by the club to persons using or operating such machines for the purpose of gaming additional to the amounts released directly by such machines as prize money during that taxing period;
 - (ii) the prescribed amount for the club for that taxing period; and
 - (iii) a maintenance allowance equal to an amount of one hundred and twenty dollars for each poker machine which the club is licensed to keep, use and operate as at the last day of that taxing period.

3. The Gaming and Betting Act, 1912, is amended—

Amend-
ment of
Act No. 25,
1912.

- (a) (i) by omitting subsections one and two of section 50BA and by inserting in lieu thereof the following subsections :—
 - (1) Where—
 - (a) any poker machine of a class which a club is not licensed to keep, use or operate;
 - (b) (Penalty on clubs keeping, etc., unlicensed poker machines.)

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- (b) a number of poker machines of a class which a club is licensed to keep, use or operate in excess of the number of poker machines of that class which it is licensed to keep, use or operate; or
- (c) any poker machine that is not owned by a club, or is not being acquired by the club on reasonable terms and conditions, as determined by the Minister under paragraph (d) of subsection four of section 50D of this Act,

is kept, used or operated by that club or for the purposes of any function or activity conducted by or with the approval or authority of that club—

- (d) that club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
- (e) any person who is the manager, secretary or other person in charge of that club or is a member of the committee of that club, whether or not it is such a company or society,

shall be guilty of an offence.

(2) A club or other person guilty of an offence under subsection one of this section is liable, in respect of each poker machine in respect of which the offence is committed, to a penalty—

- (a) in the case of a club, not exceeding four hundred dollars; and
- (b) in the case of any other person, not exceeding two hundred dollars,

for

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for each day on which the poker machine in No. 44, 1971 respect of which the offence was committed was kept, used or operated.

(2A) It shall be a sufficient defence to a prosecution for an offence under subsection one of this section if the person charged—

- (a) being a club, proves to the satisfaction of the court that the poker machine in respect of which the offence was committed was kept, used or operated without the knowledge of the manager, secretary or other person in charge of the club and of every member of the committee of the club; or
- (b) being any other person, proves that the poker machine in respect of which the offence was committed was kept, used or operated without his knowledge.
- (ii) by omitting from subsection three of the same section the words "the person" and by inserting in lieu thereof the words "the club or person";
- (iii) by omitting from the same subsection the word "he" and by inserting in lieu thereof the words "it or he";
- (b) by inserting at the end of section 50D the following new subsection :—

Sec. 50D.
(Licenses.)

(5) If a club fails to furnish information as required by the Minister pursuant to subsection four of this section—

- (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)

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(b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Sec. 50E.
(Annual
license
taxes.)

(c) by omitting subsection (1A) of section 50E;

Sec. 50EA.
(Record of
net
revenue.)

(d) by inserting at the end of section 50EA the following new subsection :—

(2) If a club fails to comply with the provisions of subsection one of this section—

(a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

Sec. 50EB.
(Returns.)

(e) by omitting subsection two of section 50EB and by inserting in lieu thereof the following subsections :—

(2) If any such club fails to make such a return in the manner and within the time prescribed—

(a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b)

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(b) any person who is the manager, secretary No. 44, 1971 or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars and in addition thereto forty dollars for every day during which the default continues.

(3) If any such return made by a club is false in any material particular—

(a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and

(b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding four hundred dollars.

(4) Notwithstanding anything contained in any other Act, proceedings for an offence under subsection three of this section may be commenced within the period of three years after the commission of the offence.

(5) Nothing in this section shall affect a club's liability to pay supplementary or additional supplementary license tax in addition to any penalty imposed under this section.

(f) (i) by inserting in subsection two of section 50F Sec. 50F after the word "Act" the words "or any (Inspection.) servant or member of such a club";

(ii)

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- (ii) by inserting in the same subsection after the word "premises" the words "of the club";
- (iii) by inserting in the same subsection after the words "other person" where secondly occurring the words "or such servant or member";

**Sec. 50J.
(Amend-
ment of
rules.)**

- (g) by inserting at the end of section 50J the following new subsection :—

- (2) If a club fails to comply with subsection one of this section—
 - (a) the club, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923; and
 - (b) any person who is the manager, secretary or other person in charge of the club or is a member of the committee of the club, whether or not it is such a company or society,

shall be guilty of an offence and liable to a penalty not exceeding two hundred dollars.

**Sec. 50R.
(Regula-
tions.)**

- (h) by inserting at the end of section 50R the following new subsection :—

- (4) A penalty for any breach of the regulations may be imposed on a club licensed under this Part of this Act, if it is a company within the meaning of the Companies Act, 1961, or a society registered under the Co-operation Act, 1923, and on the manager, secretary or other person in charge of any such club and any member of the committee of the club, whether or not it is such a company or society.

(i)

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(i) by omitting the Sixth Schedule and by inserting in No. 44, 1971
lieu thereof the following Schedule :—

Return pursuant to section 50B of the Gaming and Betting Act, 1912, in respect of the six months ending
19

Name of club _____
Address _____

Denomination of Poker Machines	Number of Poker Machines kept, used or operated at		Gross Revenue from Poker Machines		Deductions			Net Revenue from Poker Machines
	* 1- 6-19 * 1-12-19	30-11-19 31- 5-19	Value of Prizes†	Poker Machine License Tax	Maintenance Allowance‡			

Assessment—

Supplementary license tax, payable at the rate of 15 per cent on net revenue from poker machines } \$
for which tax a remittance is herewith.

* Delete whichever period does not apply to this return.

† "Prizes" means the value of prizes paid or given by the Club additional to the cash prizes released directly by the poker machines.

‡ "Maintenance allowance" means in respect of the period ending 30th November in each year, an amount of \$120 for each poker machine which the Club is licensed to keep, use and operate as at that date.

Subst.
Sixth
Schedule.

(j)

*Gaming and Betting (Amendment).***No. 44, 1971**Subst.
Seventh
Schedule.(j) by omitting the Seventh Schedule and by inserting
in lieu thereof the following Schedule:—**SEVENTH SCHEDULE.**Particulars of Aggregate Net Revenue and Supplementary License
Tax thereon.

	\$
(A) Net Revenue from poker machines for 6 months taxing period ended 30th November (as shown in return under Sixth Schedule)	
Add (B) Net Revenue from poker machines for preceding 6 months taxing period ended 31st May (as shown in previous return) ..	
(C) Aggregate net revenue from poker machines for 12 months ended 30th November (A+B)	
Less (D) Allowance claimed in accordance with section 6 (4) of the Gaming and Betting (Poker Machines) Taxation Act, 1956, for twelve months ended 30th November, 19	
(E) AMOUNT UPON WHICH SUPPLEMENTARY LICENSE TAX IS PAYABLE (C-D)	
(F) SUPPLEMENTARY LICENSE TAX PAYABLE—	
(i) at the rate of 12½% on amount as per (E) if the amount as per (C) is less than \$40,000	
(ii) \$5,000, if the amount as per (C) is \$40,000 or more but not more than \$41,200; or	
(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$41,200	
Less	

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Less (G) SUPPLEMENTARY LICENSE TAX
PAID in respect of preceding taxing
period ended 31st May

(H) NET SUPPLEMENTARY LICENSE
TAX PAYABLE FOR PERIOD OF 12
MONTHS ENDED 30TH NOVEMBER
(F-G)

OR

(I) NET SUPPLEMENTARY LICENSE
TAX REFUND CLAIMED FOR
PERIOD OF 12 MONTHS ENDED
30TH NOVEMBER (G-F)

4. The Gaming and Betting Act, 1912, is further Further
amendment
of Act No.
25, 1912.

- (a) by omitting from paragraph (b) of subsection Sec. 51. three of section fifty-one the words “, of which (Race-course to be meetings two shall be conducted by the Newcastle licensed.) Tattersall's Club in aid of charitable or patriotic purposes”;
- (b) (i) by inserting in subsection three of section Sec. 53. fifty-three after the words “unfavourable (Days of race-weather” the words “or other circumstances meetings.) beyond the control of the club concerned”;
- (ii) by omitting from the same subsection the words “, Christmas Day, or a day already appropriated and notified as a day of racing by any other club in the same district” and by inserting in lieu thereof the words “or Christmas Day”;

(c)

*Gaming and Betting (Amendment).***No. 44, 1971****Sec. 53E.****(Additional meetings.)**

(c) by inserting at the end of section 53E the following new subsection :—

(2) A proclamation made under subsection one of this section declaring that the maximum number of days on which race-meetings may be held on a race-course pursuant to this Act may be increased may be rescinded by the Governor by a further proclamation published in the Gazette if he is satisfied that, because of changed circumstances, the increase in the maximum number of days is no longer necessary.

Further amendment of Act No. 25, 1912.**Sec. 56F.**
(Fees of members.)**New sec. 56HC.****Penalty for conducting unregistered trial track.****Sec. 56K.**
(Contributions to Fund by greyhound-racing clubs.)

5. The Gaming and Betting Act, 1912, is further amended—

(a) by omitting from section 56F the words “as are prescribed by the regulations” and by inserting in lieu thereof the words “as may be fixed from time to time by the Governor”;

(b) by inserting next after section 56HB the following new section :—

56HC. Where rules made by the Board pursuant to this Part of this Act providing for the registration of greyhound trial tracks are in force, any person who, whether as owner, lessee or occupier or otherwise, has the management or control of a greyhound trial track which is not registered in accordance with such rules shall be liable to a penalty not exceeding four hundred dollars.

(c) (i) by omitting from subsection one of section 56K the words “one and a half per centum” and by inserting in lieu thereof the words “three per centum”;

(ii) by inserting in the same subsection after the words “deducting from” the words “the aggregate of”;

(iii)

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- (iii) by inserting in the same subsection after the No. 44, 1971 word "race-course" the words "and moneys received by the greyhound-racing club from the Totalizator Agency Board";
- (iv) by omitting from subsection five of the same section the words "the rate of three per centum per annum" and by inserting in lieu thereof the words "such rate as the Treasurer determines";
- (d) by omitting paragraph (a) of subsection one of Sec. 56M. section 56M and by inserting in lieu thereof the (Regula-
tions.) following paragraph :—
 - (a) make provisions for or with respect to appeals against decisions of stewards or of committees of greyhound-racing clubs or of local or district associations in such classes of cases as may be specified in the regula-
tions.

6. The Finance (Greyhound-racing Taxation) Act, 1931, Amend-
ment of Act
is amended by inserting at the end of section four the No. 56,
following new subsection :— 1931.

Sec. 4.

(2) In subsection one of this section "racing club" (Tax on racing clubs.) does not include the Greyhound Racing Control Board constituted under Part IV A of the Gaming and Betting Act, 1912.