

1608

GAMING AND BETTING (POKER MACHINES)
AMENDMENT ACT.

New South Wales



ANNO VICESIMO TERTIO

ELIZABETHÆ II REGINÆ

Act No. 93, 1974.

An Act to make further provisions with respect to the license tax, supplementary license tax and additional supplementary license tax payable in respect of the keeping, use and operation of poker machines; for this and other purposes to amend the Gaming and Betting Act, 1912, and the Gaming and Betting (Poker Machines) Taxation Act, 1956; and for purposes connected therewith.
[Assented to, 11th December, 1974.]

BE

Gaming and Betting (Poker Machines) Amendment.

BE it enacted by the Queen's Most Excellent Majesty, by No. 93, 1974 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) Amendment Act, 1974".
2. (1) Except as provided in subsection (2), where the Commencement. date of assent to this Act is—
 - (a) on or before 30th November, 1974, this Act shall commence on 30th November, 1974; or
 - (b) after 30th November, 1974, this Act shall be deemed to have commenced on 30th November, 1974.
 (2) Section 4 (a) of this Act shall commence on 1st January, 1975.
3. The Gaming and Betting Act, 1912, is amended— Amendment of Act No. 25, 1912.
 - (a) (i) by omitting from section 50E (1B) (b) the word "seventy-one" and by inserting instead the word "seventy-five"; (Sec. 50E. Annual license taxes.)
 - (ii) by omitting from section 50E (1B) (b) the words "forty thousand dollars" and by inserting instead the matter "\$50,000";
 - (b) (i) by omitting from section 50EB (1) the word "seventy-one" where firstly occurring and by inserting instead the word "seventy-four"; (Sec. 50EB. Returns.)
 - (ii)

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(ii) by omitting from section 50EB (1) the words "forty thousand dollars" and by inserting instead the matter "\$50,000";

Sixth Schedule.

(c) by omitting from the Sixth Schedule the figures "175" and by inserting instead the figures "200";

Seventh Schedule.

(d) by omitting paragraph (F) of the Seventh Schedule and by inserting instead the following paragraph :—

(F) SUPPLEMENTARY LICENSE TAX PAYABLE—

(i) at the rate of $12\frac{1}{2}\%$ on amount as per (E) if the amount as per (C) is less than \$50,000; or ..

(ii) \$6,250 if the amount as per (C) is \$50,000 or more but not more than \$51,500; or

(iii) at the rate of 15% on amount as per (E) if the amount as per (C) is more than \$51,500 ..

Tenth Schedule.

(e) by omitting the Tenth Schedule and by inserting instead the following Schedule :—

TENTH SCHEDULE.

Particulars of total net revenues from poker machines in respect of twelve months ended 31st May, 19 , and additional supplementary license tax.

Net revenue from poker machines included in Sixth Schedule Returns in respect of six months ended :—

					\$
30th November, 19		
31st May, 19		
Total		

ASSESSMENT

Gaming and Betting (Poker Machines) Amendment.

ASSESSMENT	No. 93, 1974
	\$
Additional supplementary license tax at the rate of 3% payable on amount of net revenue in excess of \$100,000 but not exceeding \$200,000	
Additional supplementary license tax at the rate of 6% payable on amount of net revenue in excess of \$200,000 but not exceeding \$500,000	
Additional supplementary license tax at the rate of 12% payable on amount of net revenue in excess of \$500,000 but not exceeding \$750,000	
Additional supplementary license tax at the rate of 14% payable on amount of net revenue in excess of \$750,000	
Total additional supplementary license tax for which a remittance is herewith	

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

Amend-
ment of
Act No.
18, 1956.

(a) (i) by omitting from Part I of the Schedule to Sec. 2. section 2 (1) the matter “\$200 for each such (License poker machine kept, used or operated by the certain club.” and by inserting instead the following clubs.) matter :—

\$200 for each such poker machine, not in excess of twenty, kept, used or operated by the club.

\$300 for each additional such poker machine, in excess of twenty, so kept, used or operated.

(ii) by omitting from Part I of the Schedule to section 2 (1) the matter “\$1,100” and by inserting instead the matter “\$1,000”;

(iii)

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- (iii) by omitting from Part I of the Schedule to section 2 (1) the matter "\$1,200" and by inserting instead the matter "\$1,100";
- (iv) by omitting from Part I of the Schedule to section 2 (1) the matter "\$1,800" and by inserting instead the matter "\$1,600";
- (v) by omitting from Part I of the Schedule to section 2 (1) the matter "\$2,400" and by inserting instead the matter "\$2,100";
- (vi) by omitting from Part I of the Schedule to section 2 (1) the matter "\$3,000" and by inserting instead the matter "\$2,500";

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

- (b) (i) by omitting from section 6 (1) the word "seventy-one" and by inserting instead the word "seventy-five";
- (ii) by omitting the Schedule to section 6 (1) and by inserting instead the following Schedule :—

SCHEDEULE.

Where the total net revenues exceed \$100,000 but do not exceed \$200,000—at the rate of 3% 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 3% on \$100,000 and 6% on the amount in excess of \$200,000.

Where the total net revenues exceed \$500,000 but do not exceed \$750,000—at the rate of 3% on \$100,000, 6% on \$300,000 and 12% on the amount in excess of \$500,000.

Where the total net revenues exceed \$750,000—at the rate of 3% on \$100,000, 6% on \$300,000, 12% on \$250,000 and 14% on the amount in excess of \$750,000.

- (iii) by omitting from paragraph (b) of the definition of "net revenue from poker machines" in section 6 (2) the word "seventy-three" and by inserting instead the word "seventy-four";

(iv)

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- (iv) by omitting from paragraph (b) (iii) of the No. 93, 1974 definition of "net revenue from poker machines" in section 6 (2) the words "one hundred and seventy-five dollars" and by inserting instead the matter "\$200";
- (v) by omitting from section 6 (4) (a) the word "seventy-three" and by inserting instead the word "seventy-four";
- (vi) by omitting from section 6 (4) (a) the words "thirty thousand dollars" and by inserting instead the matter "\$40,000";
- (vii) by omitting from section 6 (4) (b) the word "seventy-three" and by inserting instead the word "seventy-four";
- (viii) by omitting from section 6 (4) (b) the words "thirty thousand dollars" wherever occurring and by inserting instead the matter "\$40,000";
- (ix) by omitting from section 6 (4) (b) the words "forty thousand dollars" and by inserting instead the matter "\$50,000";
- (x) by omitting from section 6 (4) (b) the words "reduced by three dollars for every one dollar" and by inserting instead the words "reduced by four dollars for every one dollar";
- (xi) by omitting from section 6 (4) (c) the word "seventy-one" and by inserting instead the word "seventy-four";
- (xii) by omitting from section 6 (4) (c) the words "forty thousand dollars" and by inserting instead the matter "\$50,000";
- (xiii) by omitting from section 6 (4) (c) the words "forty-one thousand two hundred dollars" and by inserting instead the matter "\$51,500";

(xiv)

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- (xiv) by omitting from section 6 (4) (c) the words "five thousand dollars" and by inserting instead the matter "\$6,250";
- (xv) by omitting from section 6 (4) (d) the word "seventy-one" and by inserting instead the word "seventy-four";
- (xvi) by omitting from section 6 (4) (d) the words "forty-one thousand two hundred dollars" and by inserting instead the matter "\$51,500".

JUSTICES