

**GAMING AND BETTING (POKER MACHINES)
AMENDMENT ACT, 1977**

New South Wales



ANNO VICESIMO SEXTO

ELIZABETHÆ II REGINÆ

Act No. 2, 1977.

An Act to reduce the license tax and the additional supplementary license tax payable by clubs under the Gaming and Betting (Poker Machines) Taxation Act, 1956; and to amend the Gaming and Betting Act, 1912, consequentially. [Assented to, 10th March, 1977.]

BE

Gaming and Betting (Poker Machines) Amendment.

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. This Act may be cited as the “Gaming and Betting Short (Poker Machines) Amendment Act, 1977”.
title.

2. The Gaming and Betting (Poker Machines) Taxation Amendment Act, 1956, is amended in the manner set forth in Schedule 1. of Act No. 18, 1956.

3. The Gaming and Betting Act, 1912, is amended in the manner set forth in Schedule 2. of Act No. 25, 1912.

SCHEDULE 1.

Sec. 2.

AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES) TAXATION ACT, 1956.

(1) Section 5A (2), (3)—

Omit the subsections, insert instead:—

(2) The license tax (in this subsection referred to as “the full license tax”) which would, but for this subsection and section 3, be payable by a club in relation to a license under Part IIIA of the Gaming and Betting Act, 1912, in respect of the period of 12 months (in this subsection referred to as “the relevant period”) ending 30th June in 1977, or in any subsequent year, shall be reduced, where the net takings

SCHEDULE

*Gaming and Betting (Poker Machines) Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING (POKER
MACHINES) TAXATION ACT, 1956—*continued.*

from poker machines derived by the club during the period of 12 months ending 31st May in the relevant period from the keeping, use or operation of poker machines—

- (a) do not exceed \$30,000—by 75% of the full license tax;
- (b) exceed \$30,000 but do not exceed \$50,000—by
 - (i) 50% of the full license tax; or
 - (ii) 75% of the full license tax, less one dollar for every dollar by which those net takings exceed \$30,000,
 whichever is the greater;
- (c) exceed \$50,000 but do not exceed \$100,000—by
 - (i) 25% of the full license tax; or
 - (ii) 50% of the full license tax, less one dollar for every dollar by which those net takings exceed \$50,000,
 whichever is the greater; or
- (d) exceed \$100,000—by 25% of the full license tax, less one dollar for every dollar by which those net takings exceed \$100,000.

(3) Where a club is entitled to a reduction under subsection (2) as well as to a reduction under section 3 the reduction under subsection (2) shall be first applied to determine the amount of license tax upon which the reduction under section 3 shall operate.

SCHEDULE

Gaming and Betting (Poker Machines) Amendment.

SCHEDULE 1—*continued.*

AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES) TAXATION ACT, 1956—*continued.*

(2) (a) Section 6 (1)—

Omit “seventy-five”, insert instead “seventy-seven”.

(b) Section 6 (1), Schedule—

Omit “3%” wherever occurring, insert instead “2½%”.

(c) Section 6 (1), Schedule—

Omit “6%” wherever occurring, insert instead “5%”.

(d) Section 6 (1), Schedule—

Omit “12%” wherever occurring, insert instead “10%”.

(e) Section 6 (1), Schedule—

Omit “14%”, insert instead “11.67%”.

SCHEDULE 2.

Sec. 3.

AMENDMENTS TO THE GAMING AND BETTING ACT, 1912.

(1) Tenth Schedule—

Omit “3%”, insert instead “2½%”.

(2) Tenth Schedule—

Omit “6%”, insert instead “5%”.

SCHEDULE

Gaming and Betting (Poker Machines) Amendment.

SCHEDULE 2—*continued.*AMENDMENTS TO THE GAMING AND BETTING ACT, 1912
—*continued.*

(3) Tenth Schedule—

Omit “12%”, insert instead “10%”.

(4) Tenth Schedule—

Omit “14%”, insert instead “11.67%”.
