

**GAMING AND BETTING (POKER MACHINES)
AMENDMENT ACT, 1979, No. 17**

New South Wales



ANNO VICESIMO OCTAVO

ELIZABETHÆ II REGINÆ

Act No. 17, 1979.

An Act to amend the Gaming and Betting Act, 1912, as a consequence of the enactment of the Gaming and Betting (Poker Machines) Taxation Amendment Act, 1979, to provide for tax refunds in proportion to expenditure by clubs on community welfare, and for certain other purposes. [Assented to, 20th April, 1979.]

See also Gaming and Betting (Poker Machines) Taxation Amendment Act, 1979.

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 :—

Short title.

1. This Act may be cited as the “Gaming and Betting (Poker Machines) Amendment Act, 1979”.

Amendment of Act No. 25, 1912.

2. The Gaming and Betting Act, 1912, is amended in the manner set forth in Schedule 1.

Sec. 2.

SCHEDULE 1.

AMENDMENTS TO THE GAMING AND BETTING ACT, 1912.

(1) Section 1, matter relating to Division 3 of Part IIIA—

Omit “50F”, insert instead “50FB”.

Gaming and Betting (Poker Machines) Amendment.

SCHEDULE 1—*continued.*

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

(2) (a) Section 50E (1B) (b)—

Omit “seventy-six”, insert instead “seventy-nine”.

(b) Section 50E (1B) (b)—

Omit “\$60,000”, insert instead “\$65,000”.

(c) Section 50E (2)—

Omit “subsections one and (1A)”, insert instead
“subsection (1)”.

(3) Section 50EB (1)—

Omit “In any case where the return required by this subsection to be sent to the Minister not later than the twenty-first day of December, in the year one thousand nine hundred and seventy-five, or in any subsequent year, is made in respect of a club which has been relieved of the obligation to pay the whole or any part of the supplementary license tax in accordance with paragraph (b) of subsection (1B) of section 50E of this Act or whose aggregate net revenue from poker machines for the twelve months ended the thirtieth day of November immediately preceding is less than \$60,000”, insert instead “In the case of the return required by this subsection to be sent by a club to the Minister not later than 21st December in 1979 or in any subsequent year”.

Gaming and Betting (Poker Machines) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING ACT, 1912—
continued.

(4) Section 50FB—

After section 50FA, insert :—

**Tax refunds
for welfare
expenditure
by clubs.**

50FB. (1) In this section—

“amount disbursed” does not include any amount of money disbursed for an approved welfare purpose—

(a) if the money consists of donations, or any proceeds of donations, collected by a club; or

(b) which, in the opinion of the Minister, is the proceeds of any special sporting, social, gambling, cultural or other activity conducted by a club to raise money,

for that approved welfare purpose;

“approved welfare purpose” means a purpose which—

(a) promotes community welfare; and

(b) is approved by the Minister for the purposes of this section, either generally or in a particular case;

“relevant period” means the period of 12 months ending on 30th November in 1979 or in any subsequent year.

Gaming and Betting (Poker Machines) Amendment.

SCHEDULE 1—*continued.*

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

(2) Where the Minister is satisfied that the amount disbursed during a relevant period for approved welfare purposes by a club is not less than 5 per cent of the aggregate net revenue from poker machines derived by the club during that relevant period, the club shall be entitled to a refund of taxes paid by it under section 50E (1) and (1B) equivalent to—

- (a) one third of the amount which the Minister is satisfied was so disbursed; or
- (b) the sum of those taxes actually paid by the club during the period of 12 months ending 21st December next following the end of the relevant period,

whichever is the lesser amount.

(3) A club is not entitled to a refund under subsection (2) in respect of a relevant period unless the club has made an application to the Minister for the refund—

- (a) on or before 21st December next following the end of the relevant period or on or before such later date as the Minister may in any particular case allow; and
- (b) in the form approved by the Minister for the purposes of this section.

(4) Any refund to which a club is entitled under subsection (2) shall be paid out of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury.

*Gaming and Betting (Poker Machines) Amendment.***SCHEDULE 1—continued.****AMENDMENTS TO THE GAMING AND BETTING ACT, 1912—
continued.****(5) Sixth Schedule and Seventh Schedule—**

Omit the Schedules, insert instead :—

SIXTH SCHEDULE.

Return pursuant to section 50EB of the Gaming and Betting Act, 1912, in respect of the 6 months ending

Name of club Address	Number of poker machines kept, used or operated at— †.....	Gross revenue from poker machines	Deductions (excluding bonus prizes)			Net revenue from poker machines before deduction of bonus prizes
			Value of prizes excluding bonus prizes†	Poker machine license tax	Maintenance and depreciation allowance*	
Totals ..						

*Here show date ending the period to which this return relates (30-11-19 or 31-5-19).

†Here show date beginning the period to which this return relates (1-6-19 or 1-12-19).

‡The total values of prizes paid or given by the club additional to the amounts released directly by the poker machines, but not including the value of any prizes paid or given by the club as part of any bonus scheme operated in accordance with the terms and conditions specified in the license under which the poker machines are kept, used and operated by the club.

**Show only in a return in respect of the 6 months ending 30th November in any year an amount calculated at the rate of \$200 for each poker machine which the club is licensed to keep, use and operate as at that date.

§The total value of prizes paid or given by the club as part of any bonus scheme operated in accordance with the terms and conditions specified in the license under which the poker machines are kept, used and operated by the club.

*Gaming and Betting (Poker Machines) Amendment.*SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING ACT, 1912—
continued.

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)	_____
Plus (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)	_____
(D) SUPPLEMENTARY LICENSE TAX PAYABLE—	
*(i) if the amount in (C) does not exceed \$50,000	NIL
OR	
*(ii) at the rate of 65 cents for each dollar that the amount in (C) exceeds \$50,000 if the amount in (C) exceeds \$50,000 but does not exceed \$65,000	_____
OR	
*(iii) at the rate of 15% on the amount in (C) if the amount in (C) exceeds \$65,000	_____
Less (E) SUPPLEMENTARY LICENSE TAX PAID in respect of preceding taxing period ended 31st May	_____

Gaming and Betting (Poker Machines) Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING ACT, 1912—
continued.

*(F) NET SUPPLEMENTARY LICENSE TAX PAYABLE FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (D—E)	=====
OR	
*(G) NET SUPPLEMENTARY LICENSE TAX REFUND CLAIMED FOR PERIOD OF 12 MONTHS ENDED 30TH NOVEMBER (E—D)	=====

* Delete whichever is not applicable.
