

**GAMING AND BETTING (POKER MACHINES)
TAXATION AMENDMENT ACT, 1979, No. 61**

New South Wales



ANNO VICESIMO OCTAVO

ELIZABETHÆ II REGINÆ

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Act No. 61, 1979.

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act, 1956, to reduce the license tax payable by certain clubs, to make the scale of supplementary license tax concessions more even, and for the purposes of statute law revision. [Assented to, 11th May, 1979.]

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

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

Amendment
of Act
No. 18,
1956.

2. The Gaming and Betting (Poker Machines) Taxation Act, 1956, is amended in the manner set forth in Schedule 1.

Sec. 2.

SCHEDULE 1.

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

(1) Section 2B—

Omit the section.

(2) Section 5—

Omit the section.

(3) Section 5A (2)—

Omit the subsection, 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 1979, or in any subsequent year, shall, where the net

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

takings 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 are within a range of net takings from poker machines specified in Column 1 of the Schedule to this subsection, be reduced by the percentage of the full license tax specified, or determined in the manner specified, in Column 2 of that Schedule opposite that range of net takings.

SCHEDULE.

Column 1.		Column 2.
<i>Range of Net Takings from Poker Machines.</i>		<i>Rate of Concession as Percentage of Full License Tax.</i>
<i>Exceeding</i> \$	<i>Not exceeding</i> \$	
0	30,000	95%
30,000	32,500	(95- <i>a</i>)%, where <i>a</i> is .01 multiplied by the number of dollars by which those net takings exceed \$30,000.
32,500	100,000	70%
100,000	104,000	(70- <i>b</i>)%, where <i>b</i> is .005 multiplied by the number of dollars by which those net takings exceed \$100,000.
104,000	150,000	50%
150,000	155,000	(50- <i>c</i>)%, where <i>c</i> is .002 multiplied by the number of dollars by which those net takings exceed \$150,000.
155,000	200,000	40%
200,000	205,000	(40- <i>d</i>)%, where <i>d</i> is .002 multiplied by the number of dollars by which those net takings exceed \$200,000.
205,000	250,000	30%
250,000	255,000	(30- <i>e</i>)%, where <i>e</i> is .002 multiplied by the number of dollars by which those net takings exceed \$250,000.
255,000	290,000	20%
290,000	300,000	(20- <i>f</i>)%, where <i>f</i> is .002 multiplied by the number of dollars by which those net takings exceed \$290,000.

Gaming and Betting (Poker Machines) Taxation Amendment.

SCHEDULE 1—*continued.*AMENDMENTS TO THE GAMING AND BETTING (POKER MACHINES)
TAXATION ACT, 1956—*continued.*

(4) (a) Section 6 (4) (b), (c)—

Omit the paragraphs, insert instead :—

(b) Where in respect of the period of 12 months ending 30th November, 1979, or any subsequent period of 12 months ending 30th November the aggregate net revenue from poker machines derived by a club during that period from the keeping, use or operation of poker machines by the club is more than \$50,000 but not more than \$65,000, the supplementary license tax payable by the club in respect of the taxing period ending 30th November aforesaid shall be an amount equivalent to the difference between—

- (i) the supplementary license tax calculated at the rate of 65 cents for each dollar by which that aggregate net revenue so exceeds \$50,000; and
- (ii) any supplementary license tax paid in respect of the taxing period ended 31st May within that period of 12 months.

(b) Section 6 (4) (d)—

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

(c) Section 6 (4) (d)—

Omit “\$61,800”, insert instead “\$65,000”.

Gaming and Betting (Poker Machines) Taxation Amendment.

SCHEDULE 1—*continued.*

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

(d) Section 6 (4) (e)—

Omit “, (c)”.
