

**GAMING AND BETTING (POKER MACHINES) TAXATION  
AMENDMENT ACT 1988 No. 95**

NEW SOUTH WALES



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**GAMING AND BETTING (POKER MACHINES) TAXATION  
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**Act No. 95, 1988**

An Act to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 following changes in the design of poker machines; to provide for the suspension of the operation of that Act while duty on poker machines is imposed under the Registered Clubs Act 1986; and for other purposes.  
[Assented to 19 December 1988]

*Gaming and Betting (Poker Machines) Taxation Amendment 1988*

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**The Legislature of New South Wales enacts:**

**Short title**

1. This Act may be cited as the Gaming and Betting (Poker Machines) Taxation Amendment Act 1988.

**Commencement**

2. This Act commences on a day or days to be appointed by proclamation.

**Amendment of Gaming and Betting (Poker Machines) Taxation Act 1956 No. 18**

3. The Gaming and Betting (Poker Machines) Taxation Act 1956 is amended as set out in Schedule 1.

**Saving**

4. The suspension of the operation of the Gaming and Betting (Poker Machines) Taxation Act 1956, as amended by this Act, does not affect any liability incurred before its suspension, and any such liability may be enforced as if—

- (a) there had been no such suspension; and
- (b) Division 2 of Part 10 of the Registered Clubs Act 1976 had not been amended by the Registered Clubs (Amendment) Act 1988.

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**SCHEDULE 1—AMENDMENTS**

(Sec. 3)

(1) Section 2 (**Annual tax on certain clubs**)—

(a) Section 2 (1), Schedule—

Omit “Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of sixpence or five cents or two or more of any such coins”, insert instead “Poker machines for which a single operation may be had at a minimum cost of 5 cents”.

(b) Section 2 (1), Schedule—

Omit “Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of one shilling or ten cents or two or more of any such coins”, insert instead “Poker machines for which a single operation may be had at a minimum cost of 10 cents”.

*Gaming and Betting (Poker Machines) Taxation Amendment 1988*

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**SCHEDULE 1—AMENDMENTS—*continued*****(c) Section 2 (1), Schedule—**

Omit “Poker machines the use or operation of which depends upon the insertion therein of one Australian coin of two shillings or twenty cents or two or more of any such coins”, insert instead “Poker machines for which a single operation may be had at a minimum cost of 20 cents”.

**(2) Section 2A (Clubs ceasing to keep certain poker machines)—****Section 2A (1)—**

Omit the subsection, insert instead:

(1) This section applies to poker machines for which a single operation may be had at a minimum cost of 20 cents.

**(3) Section 5 (Exemption from annual tax for amalgamated clubs in certain cases)—****Section 5 (a)—**

After “2”, insert “or more”.

**(4) Section 7—**

After section 6, insert:

**Suspension of Act**

7. The operation of this Act, this section excepted, is suspended while regulations imposing duty under Division 2 of Part 10 of the Registered Clubs Act 1976 are in force.

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[Minister's second reading speech made in—  
Legislative Assembly on 10 November 1988  
Legislative Council on 30 November 1988]

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