

**GAMING AND BETTING (POKER MACHINES)  
TAXATION ACT.**

**Act No. 18, 1956.**

An Act to impose license tax upon clubs licensed under Part IIIA of the Gaming and Betting Act, 1912-1956; and for purposes connected therewith. [Assented to, 19th September, 1956.] Elizabeth II.  
No. 18, 1956.

**B**E 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 (Poker Machines) Taxation Act, 1956." Short  
title.

**2.** There shall be charged, levied, collected and paid, subject to the provisions of Part IIIA of the Gaming and Betting Act, 1912-1956, for the use of Her Majesty and for credit of the Gaming and Betting (Poker Machines) Account in the Special Deposits Account established at the Treasury a license tax upon each poker machine kept, used or operated by any club pursuant to any license or renewal of any license issued under the said Part IIIA at the rate specified in the Schedule hereto. License  
tax on  
certain  
clubs.

**SCHEDULE.**

RATES OF LICENSE TAX UPON POKER MACHINES.

<i>Class of Poker Machines.</i>	<i>Rate of License Tax.</i>
Poker machines the use or operation of which depends upon the insertion therein of an Australian coin of sixpence	£50 for each such poker machine kept, used or operated by the club.
Poker machines the use or operation of which depends upon the insertion therein of an Australian coin of one shilling	£100 for each such poker machine kept, used or operated by the club.

SCHEDULE—

No. 18, 1956.

SCHEDULE—*continued.*RATES OF LICENSE TAX UPON POKER MACHINES—*continued*

<i>Class of Poker Machines—continued.</i>	<i>Rate of License Tax—<i>cid.</i></i>
Poker machines the use or operation of which depends upon the insertion therein of an Australian coin of two shillings	£250 for each such poker machine kept, used or operated by the club where five or less such poker machines are so kept, used or operated. £350 for each such poker machine in excess of five such poker machines so kept, used or operated.
Poker machines the use or operation of which depends upon the insertion therein of an Australian coin of less than sixpence or of Australian coins aggregating less than sixpence	For each such poker machine kept, used or operated by the club an amount that bears the same proportion to £50 as the value of the coin or the aggregate value of the coins to be inserted therein bears to sixpence.

Reduction  
of license  
tax in  
certain  
cases.

3. (1) Subject to subsection two of this section where at the date upon which a license under Part IIIA of the Gaming and Betting Act, 1912-1956, is first issued to a club the membership of such club does not exceed two hundred and fifty the license tax which but for the provisions of this section would be payable shall where such club has been in existence for a period of less than three years immediately preceding that date, be reduced by one-half.

(2) The reduction prescribed by subsection one of this section shall operate—

- (a) in the case of any such club which has been in existence for a period of less than one year immediately preceding that date, for a period of three years from that date;
- (b) in the case of any such club which has been in existence for a period of not less than one year and less than two years immediately preceding that date, for a period of two years from that date;

(c)

**Taronga Zoological Park Act.**

149

(c) in the case of any such club which has been in existence for a period of not less than two years and less than three years immediately preceding that date, for a period of one year from that date. No. 13, 1956.

**4.** Where a license is issued to a club under Part IIIA of the Gaming and Betting Act, 1912-1956, after the first day of January and before the thirtieth day of June next following in any year the license tax which but for the provisions of this section would be payable by such club shall in respect of the period from the date of issue of such license to the said thirtieth day of June be reduced by one-half. License tax where license issued after 1st January in any year.

---