

GAMING AND BETTING (POKER MACHINES) TAXATION AMENDMENT BILL 1988

NEW SOUTH WALES



EXPLANATORY NOTE

(This Explanatory Note relates to this Bill as introduced into Parliament)

This Bill is cognate with the Registered Clubs (Amendment) Bill 1988.

The object of this Bill is to amend the Gaming and Betting (Poker Machines) Taxation Act 1956 in order—

- (a) to better describe modern designs of poker machines; and
- (b) to provide for the suspension of the operation of that Act when duty is required to be paid under the Registered Clubs Act 1976, as proposed to be amended by the Bill with which this Bill is cognate.

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the provisions of the proposed Act.

Clause 3 is a formal provision which gives effect to the Schedule of amendments to the Gaming and Betting (Poker Machines) Taxation Act 1956.

Clause 4 provides for the enforcement of liabilities outstanding under the Gaming and Betting (Poker Machines) Taxation Act 1956 at the time its operation is suspended in accordance with the proposed amendments.

SCHEDULE 1—AMENDMENTS

Schedule 1 (1) and (2) amend sections 2 and 2A to give a better description of the devices subject to an annual tax. For instance, a poker machine capable of being operated by more than one denomination of the currency.

Schedule 1 (3) is an amendment consequential on an amendment proposed in the Registered Clubs (Amendment) Bill 1988 to enable more than 2 registered clubs to amalgamate.

Gaming and Betting (Poker Machines) Taxation Amendment 1988

Schedule 1 (4) inserts proposed section 7 which suspends the operation of the Principal Act while duty is payable under Part 10 of the Registered Clubs Act 1976, as proposed to be amended by the Registered Clubs (Amendment) Bill 1988 with which this Bill is cognate.
