

**REGISTERED CLUBS (TAXATION) AMENDMENT BILL
1993***

NEW SOUTH WALES



EXPLANATORY NOTE

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

This Bill is cognate with the Liquor (Taxation) Amendment Bill 1993.

The object of this Bill is to amend the Registered Clubs Act 1976 to insert in the Act (with certain amendments) various provisions currently in the regulations under that Act and to make several miscellaneous amendments to the Act, as detailed below.

Provisions to be moved from the regulations

The provisions currently in the regulations that will now be in the Act are provisions that deal with:

- (a) pecuniary penalties for the late payment of a club registration fee (or an instalment of the fee) and the automatic cancellation of that registration if the fee or instalment is not paid within 2 months after it is due (**See Schedule 1 (3)—proposed sections 17AB–17AD**); and
- (b) the cancellation of poker machine industry licences under the Act for a failure to pay licence fees within 2 months after they fall due (**See Schedule 1 (8)—proposed sections 105A–105C**); and
- (c) the duty payable on poker machines operated in clubs (**See Schedule 1 (6) and (7)—proposed sections 86–87H**).

Amendments to provisions being moved from the regulations

The provisions referred to in paragraphs (a) and (b) are amended to include new provisions for empowering the Licensing Court to reinstate a registration certificate or licence that has been cancelled if there is a reasonable explanation for the late payment that resulted in cancellation, and for the refund of the unused portion of registration and licence fees if an application for reinstatement is unsuccessful.

* Amended in committee—see table at end of volume.

Miscellaneous amendments to the Act

The miscellaneous amendments that the Bill makes to the Act are as follows:

- A new provision is inserted that will allow the Liquor Administration Board to recover an unpaid club registration fee in respect of any part of a registration or licensing period during which trading occurred (**See Schedule 1 (3)—proposed section 17AD (4) (b)**).
- A new provision is inserted that will provide that payments to a bank for direct credit to the Board are taken to have been made when received by the bank (**See Schedule 1 (4)—proposed section 71A**).
- Savings and transitional provisions are inserted to ensure a continuity of operation of provisions that are being moved from the regulations to the Act, and to validate the cancellation of licences effected under the regulations (**See Schedule 1 (10)**).
- Consequential amendments are made (**See Schedule 1 (1), (2), (5) and (7)**).

Clause 1 specifies the short title of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on a day or days to be appointed by proclamation.

Clause 3 is a formal provision that gives effect to the Schedule of amendments to the Registered Clubs Act 1976.

Clause 4 amends the Registered Clubs Regulation 1983 by omitting the provisions that will now be included in the Act.

Clause 5 repeals the Gaming and Betting (Poker Machines) Taxation Act 1956 which is now redundant.

Schedule 1 contains the amendments described above.
