



AUSTRALIAN CAPITAL TERRITORY

## **Gaming Machine (Amendment) Act (No. 2) 1991**

**No. 113 of 1991**

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### **An Act to amend the *Gaming Machine Act 1987***

*[Notified in ACT Gazette S161: 30 December 1991]*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

#### **Short title**

1. This Act may be cited as the *Gaming Machine (Amendment) Act (No. 2) 1991*.

#### **Commencement**

2. This Act commences on 1 January 1992.

#### **Principal Act**

3. In this Act, “Principal Act” means the *Gaming Machine Act 1987*.<sup>1</sup>

### **Insertion**

4. After section 3 of the Principal Act the following section is inserted:

#### **Incorporation of *Taxation (Administration) Act 1987***

“3A. The Taxation (Administration) Act is incorporated and is to be read as one with this Act.”.

### **Interpretation**

5. Section 4 of the Principal Act is amended—

(a) by omitting the definitions of “club” and “licensee” and substituting the following definitions:

“ ‘club’ means a club established for one or more of the purposes referred to in subsection 30B (1);

‘licensee’, in relation to a gaming machine installed on licensed premises, means the holder of the licence relating to those premises;”;

(b) by omitting the definitions of “Club Licence” and “inspector”; and

(c) by inserting the following definitions:

“ ‘associated organisation’, in relation to a club, means an organisation approved in respect of the club under section 30D;

‘bonus prizes’ means the winnings paid by a licensee, in addition to jackpots, in connection with a linked jackpot arrangement;

‘constitution’ means, in the case of a club—

(a) that is a company—the memorandum, and any articles of association, of the company; or

(b) that is an incorporated association—the statement of objects and rules of the association;

‘eligible club’ has the meaning given by section 30C;

‘gross revenue’ means all revenue derived by a licensee from moneys inserted into gaming machines by persons using the machines, after deducting—

(a) the amount of money taken from the machines as winnings by persons using the machines; and

- (b) the amount of money paid as winnings, excluding bonus prizes, by the licensee to persons in connection with the use of the machines;

‘honorary member’, in relation to a club, means a person who, under the rules of the club, is an honorary member of the club;

‘incorporated association’ means an association incorporated under the *Associations Incorporation Act 1991* or under the Act repealed by that Act;

‘jackpot’, in relation to a gaming machine, means the combination of letters, numbers, symbols or representations on the reels of the machine for which is payable the maximum winnings applicable to that machine in respect of any one combination;

‘life member’, in relation to a club, means a person who is elected to membership of the club for life in accordance with the rules of the club referred to in paragraph 30C (1) (e);

‘linked jackpot arrangement’ means an arrangement whereby 2 or more gaming machines are linked to a device, being a device—

- (a) that records, from time to time, an amount that, in the event of a jackpot being obtained on one of those machines, is payable as additional winnings in connection with that jackpot;
- (b) that, for the purpose of recording that amount referred to in paragraph (a), receives messages from each machine to which it is linked; and
- (c) that is not capable of affecting the percentage pay-out of, or transmitting a message to, a machine to which it is linked;

‘member’, in relation to a club, means a person who is an ordinary member or a life member of the club;

‘officer’, in relation to a club, means—

- (a) the holder of any office of the club (however described) including the offices of secretary, treasurer, executive officer or public officer;

- (b) any other person who is concerned in or takes part in the management of the club's affairs;

but does not include a patron or the holder of another honorary office of the club if the office does not confer on its incumbent a right to participate in the management of the association's affairs;

'ordinary member', in relation to a club, means a person—

- (a) who is elected to membership of the club in accordance with the rule of the club referred to in paragraph 30C (1) (e); and
- (b) to whom the rule of the club referred to in paragraph 30C (1) (g) applies;

'prescribed percentage', in relation to a licensee, means—

- (a) if the licensee is a club—in respect of the part of the gross revenue for the relevant month—
  - (i) that does not exceed \$8,000—1%; or
  - (ii) that exceeds \$8,000—22.5%; or
- (b) if the licensee is not a club—35%;

'relevant influential person', in relation to a body corporate, means—

- (a) a director or secretary of the body; or
- (b) a person who is—
  - (i) substantially concerned in the management of the body; or
  - (ii) able to control, or to substantially influence, the body's activities or internal affairs;

'rules', in relation to a club, means rules of the club;

'statement of objects' means, in the case of a club—

- (a) that is a company—the memorandum of the company; or
- (b) that is an incorporated association—the statement of objects of the association;

'tax' means tax imposed under section 57;

‘temporary member’, in relation to a club, means a person who, under the rules of the club, is a temporary member of the club;

‘Taxation (Administration) Act’ means the *Taxation (Administration) Act 1987*;

‘voting member’, in relation to a club, means a member who, under the rules of the club, is entitled to vote at elections for members of the governing body of the club;”.

### **Application for licence**

6. Section 14 of the Principal Act is amended—

(a) by inserting in subsection (2) “shall be in writing and” after “licence” (first occurring);

(b) by omitting paragraphs (2) (a), (b) and (c) and substituting the following paragraphs:

“(a) shall, in the case of an application by a natural person—

(i) specify the name and address of the applicant;  
and

(ii) be signed by the applicant;

(b) shall, in the case of an application by a club—

(i) specify the name and address of—

(A) the club;

(B) each officer of the club; and

(C) each relevant influential person;

(ii) specify in relation to each relevant influential person the nature of that person’s relationship to the club;

(iii) be accompanied by—

(A) a copy of the constitution and rules of the club;

(B) a list of names, in alphabetical order, and addresses of all members of the club at the date of the application, certified by the secretary of the club to be correct; and

- (C) a statement, signed by the secretary of the club, setting out the grounds on which it is claimed that the club is an eligible club; and
- (iv) be signed by the secretary of the club;
- (c) shall, in the case of an application by a body corporate other than a club—
  - (i) specify the name and address of the directors of the body corporate; and
  - (ii) be signed by a director of the body corporate on behalf of the body corporate;”;
- (c) by adding “and” at the end of paragraph (2) (d);
- (d) by omitting “and” from paragraph (2) (e); and
- (e) by omitting paragraph (2) (f).

#### **Insertion**

7. After section 14 of the Principal Act, the following section is inserted:

#### **Grant or refusal of licences: clubs**

“14A. Where in respect of an application by a club the Commissioner is satisfied that—

- (a) the club is an eligible club;
- (b) the application complies with the requirements of section 14; and
- (c) the size and layout of the premises to which the application relates are suitable for the installation and use of gaming machines;

the Commissioner shall grant the club a licence in relation to the premises of the club.”.

#### **Grant or refusal of licences: holders of General Licences and On Licences**

8. Section 15 of the Principal Act is amended—

- (a) by inserting before subsection (1) the following subsection:

“(1A) In this section—

‘relevant premises’ means the premises in relation to which the holder of a General Licence or an On Licence has applied for a licence.”;

- (b) by omitting from subsection (1) “an application for a licence” and substituting “a licence in relation to the relevant premises”; and
- (c) by omitting subsection (2).

### **Suspension and cancellation of licences—general**

9. Section 24 of the Principal Act is amended—

- (a) by omitting from paragraph (1) (f) “or” (last occurring); and
- (b) by inserting after paragraph (1) (f) the following paragraph:
  - “(fa) in the case of a licence issued in relation to the premises of a club—the club has ceased to be an eligible club; or”.

### **Insertion**

10. After section 25 of the Principal Act, the following section is inserted:

### **Suspension and cancellation of licences—non-payment of gaming machine tax**

“25A. (1) Where tax in respect of a return is not paid by the eighth day after the end of the month to which the return relates (in this section referred to as ‘the normal due date’), the licence ceases to be in force.

“(2) Where the tax referred to in subsection (1) is paid—

- (a) within 30 days after the normal due date; or
- (b) if the Commissioner allows a further period for payment under the Taxation (Administration) Act—within that period;

the licence comes into force again.

“(3) Where a licence does not come into force again in accordance with subsection (2), the licence is cancelled.”.

### **Insertion**

11. After section 30 of the Principal Act, the following section is inserted in Part IV:

### **Changes in influential personnel**

“30A. (1) Within 28 days after a person becomes a relevant influential person in relation to a body corporate which holds, or which has applied for, a licence, the body shall give the Commissioner written notice of the person’s name, residential address and relationship to the body.

“(2) Within 28 days after a substantial change in the relationship of a relevant influential person to a body corporate which holds, or which has applied for, a licence, the body shall give the Commissioner written notice specifying that change.

“(3) Within 28 days after a person ceases to be a relevant influential person in relation to a body corporate which holds, or which has applied for, a licence, the body shall give the Commissioner written notice specifying the person’s former relationship with the corporation.

“(4) Where—

- (a) a licence is applied for, or is held, for the purposes of a partnership; and
- (b) a body corporate is one of the partners;

this section applies to that body as if it were the sole applicant for the licence, or the sole licensee (as the case requires), whether or not the body’s name appears on the application or the licence.

“(5) A body corporate which, without reasonable excuse, contravenes subsection (1), (2) or (3) is guilty of an offence punishable on conviction by a fine not exceeding \$10,000.”.

### **Insertion**

**12.** After Division 4 of Part IV of the Principal Act, the following Division is inserted in Part IV:

#### ***“Division 5—Special provisions relating to clubs***

### **Club purposes**

“30B. (1) For the purposes of the definition of ‘club’ in section 4, the purposes are recreation, the promotion of social, religious, political, literary, scientific, artistic, sporting or athletic purposes or purposes approved by the Minister by instrument.

“(2) An instrument under subsection (1) is a disallowable instrument for the purposes of section 10 of the *Subordinate Laws Act 1989*.

### **Eligible clubs**

“30C. (1) A club is an eligible club for the purposes of this Act, if and only if—

- (a) the club is—
  - (i) a company within the meaning of the Corporations Law; or
  - (ii) an incorporated association;

- (b) its statement of objects indicates (whether from the order in which it appears or otherwise) that a purpose referred to in subsection 30B (1), or a purpose which is substantially the same as one of those purposes, is its principal object;
- (c) the club is conducted primarily to achieve its principal object and any other of its objects that are referred to in subsection 30B (1);
- (d) the rules provide in effect that a person shall not be admitted as a member of the club unless the person has attained 18 years;
- (e) the rules provide in effect that a person shall not be admitted as a member of the club, other than as an honorary member or temporary member, unless the person is elected to membership—
  - (i) at a meeting of members of the club; or
  - (ii) at a duly convened meeting of the governing body or a committee of the club, the names of whose members present and voting at that meeting are recorded by the secretary of the club;
- (f) the number of life members of the club does not exceed 5% of the number of ordinary members of the club;
- (g) the rules provide in effect—
  - (i) that a member elected to membership of the club in accordance with the rule of the club referred to in paragraph (e) shall pay an annual fee for membership (whether or not by instalments); and
  - (ii) that where the membership fee payable by a person so elected is not paid within a period fixed by the rules the person ceases to be a member;
- (h) the club has no less than 200 voting members;
- (j) the rules provide in effect that at periods not exceeding 3 years the term of office of the governing body of the club shall end and—
  - (i) the members of the governing body shall be elected or re-elected by members of the club; or
  - (ii) one or more members of the governing body shall be elected or re-elected on the nomination of, or in accordance with the direction of, an associated organisation and any other members of the governing body shall be elected or re-elected by members of the club;

- (k) the premises occupied by the club, and the facilities and property of the club, are kept and maintained for the benefit of members generally;
- (m) a person (whether or not a member) is not entitled, under the rules or otherwise, to derive, directly or indirectly, any profit, benefit or advantage from the club that is not available equally to all members of the club other than a profit, benefit or advantage—
  - (i) that arises under an agreement where the parties are dealing with each other at arms length; or
  - (ii) conferred on a member under a resolution passed at a general meeting of members;
- (n) a person (whether or not a member) is not entitled, under the rules or otherwise, to derive, directly or indirectly, any profit, benefit or advantage from—
  - (i) the club having applied for the grant of a licence;
  - (ii) the grant of a licence to the club; or
  - (iii) any added value that may accrue to the premises of the club because of the grant of a licence to the club;that is not available equally to all members of the club; and
- (p) the rules do not prohibit the playing of games of chance for money on the premises of the club.

“(2) For the purposes of this Act, a reference in a paragraph of subsection (1) to the rules of a club providing in effect in respect of a matter shall be read as including a reference to rules that have substantially the same effect in respect of that matter as mentioned in the paragraph whether or not the rules use the same language as the paragraph.

“(3) For the purposes of paragraph (1) (m), the parties to an agreement shall not be taken not to be dealing with one another at arm’s length by reason only—

- (a) that they are bodies corporate that are related by virtue of section 50 of the Corporations Law; and
- (b) that the person dealing with the club is a relevant influential person.

### **Associated organisations**

“30D. Where the Commissioner is satisfied—

- (a) that an organisation (whether or not incorporated) is associated with a club;
- (b) that the organisation is not carried on for the purpose of profit or gain to its members or any other person; and
- (c) that the approval of the organisation under this subsection would not result in the club ceasing to be conducted primarily to achieve its principal object and any other of its objects that are referred to in subsection 30B (1);

the Commissioner may, by instrument, approve the organisation for the purposes of the definition of ‘associated organisation’ in section 4.

### **Maintaining records relating to club elections**

“30E. (1) A club shall not fail, without reasonable excuse, to maintain records of—

- (a) the election of members of the club; and
- (b) the election or re-election of members of the governing body of the club;

for at least 2 years after the election or re-election, as the case may be.

Penalty: \$2,000.

“(2) In subsection (1), ‘club’ means a club in relation to whose premises a licence has been issued.

### **Power to require information regarding status of eligible clubs**

“30F. (1) Where the Commissioner suspects on reasonable grounds that a club has ceased to be an eligible club, the Commissioner may, by instrument served on an officer of the club, require the officer, within the period specified in the instrument—

- (a) to give information; or
- (b) to produce documents;

to the Commissioner in connection with the club or an organisation that is an associated organisation of the club.

“(2) In subsection (1), ‘club’ means a club in relation to whose premises a licence has been issued.

**Licences held by clubs before 1 January 1992**

“30G. (1) Subject to this section, where immediately before 1 January 1992, a club was the holder of a licence, the licence continues in operation subject to this Act on and after that date but shall be taken to be cancelled at the expiration of 31 March 1992.

“(2) Subject to subsection (20), a club referred to in subsection (1) whose licence has not previously been endorsed under subsection (4) may apply to the Commissioner before 1 April 1992 for its licence to be endorsed in accordance with subsection (4).

“(3) An application under subsection (2) shall be accompanied by—

- (a) the licence; and
- (b) a statement signed by the secretary of the club setting out the grounds on which it is claimed that the club is an eligible club.

“(4) If the Commissioner is satisfied that an applicant under subsection (2) is an eligible club, the Commissioner shall—

- (a) endorse the licence with a notation that the club is an eligible club; and
- (b) forward the licence as endorsed to the applicant.

“(5) On the making of an endorsement on a licence under subsection (4)—

- (a) subsection (1) ceases to apply to the licence; and
- (b) the licence shall continue in operation as if it had been granted under section 14A.

“(6) Section 52 applies in relation to a refusal to endorse a licence under subsection (4) as if that section were modified as follows:

(a) after paragraph (1) (e), insert—

‘(eb) refusing to endorse a licence under subsection 30G (4);’ and

(b) after subsection (4), add—

‘(5) A club is not precluded from making an application to the Tribunal by reason only that it consented to an endorsement under subsection 30G (7).’.

“(7) Where in respect of an application under subsection (2) the Commissioner is not satisfied that the applicant is an eligible club, the Commissioner may, with the consent of the applicant—

- (a) endorse the licence with a notation that the licence is a restricted licence; and
- (b) impose conditions relating to the licence or the operation of the club and endorse those conditions on the licence.

“(8) On the making of an endorsement on a licence under subsection (7)—

- (a) subsection (1) ceases to apply to the licence and the licence shall continue in operation subject to this Act; and
- (b) the Commissioner shall forward the licence to the club.

“(9) For the purpose of calculating the rate of tax payable under this Act, a club whose licence has been endorsed under subsection (7) shall be taken not to be a club.

“(10) A club whose licence has been endorsed under subsection (7) may not request a variation under subsection 22 (2) but the Commissioner may, with the agreement of the club, vary conditions referred to in paragraph (7) (b) and as soon as practicable after the receipt by him or her of the licence—

- (a) endorse the variations on the licence; and
- (b) forward the licence as endorsed to the club.

“(11) In this Act, a reference to conditions referred to in paragraph (7) (b) shall be read as including a reference to any variation of those conditions under subsection (10).

“(12) Section 23 applies in relation to the transfer of a licence endorsed under subsection (7) as if that section were modified as follows:

- (a) omit subsection (1A), substitute—

‘(1A) Where a licence in respect of the premises of a club is endorsed under subsection 30G (7), the Commissioner may only approve the transfer of the licence to another club in respect of its premises where the transferee is an eligible club.’;

- (b) omit from subsection (5) ‘endorse’, substitute ‘cancel the endorsement made under paragraph (7) (a) and any conditions that have been imposed under paragraph (7) (b), endorse’;

(c) after subsection (5), insert—

‘(5A) On the cancellation of an endorsement and any conditions under subsection (5), the licence shall continue in operation—

- (a) as if it had been granted under section 14A; and
- (b) without affecting any rights and liabilities that had accrued before that cancellation.’

“(13) Section 24 applies in relation to the cancellation of a licence endorsed under subsection (7) as if that section were modified by inserting after paragraph (1) (e)—

‘(ea) the licensee has contravened a condition referred to in paragraph 30G (7) (b); or’.

“(14) Where a club whose licence has been endorsed under subsection (7) becomes an eligible club, the club may apply to the Commissioner for the cancellation of the endorsement in accordance with subsection (16).

“(15) An application under subsection (14) shall be accompanied by—

- (a) the licence; and
- (b) a statement signed by the secretary of the club setting out the grounds on which it is claimed that the club has become an eligible club.

“(16) If the Commissioner is satisfied that an applicant under subsection (14) has become an eligible club, the Commissioner shall—

- (a) cancel the endorsement made under paragraph (7) (a) and any conditions that have been imposed under paragraph (7) (b); and
- (b) forward to the applicant the licence as dealt with under paragraph (a).

“(17) On the cancellation of an endorsement and any conditions under subsection (16), the licence shall continue in operation—

- (a) as if it had been granted under section 14A; and
- (b) without affecting any rights and liabilities that had accrued before that cancellation.

“(18) Section 52 applies in relation to a refusal to endorse a licence under subsection (16) as if that section were modified by inserting after paragraph (1) (e)—

‘(ec) refusing to cancel an endorsement under subsection 30G (16);’.

“(19) A club referred to in subsection (1) may apply to the Commissioner before 1 April 1992 for an order under subsection (20).

“(20) If the Commissioner is not satisfied that an applicant under subsection (19) is an eligible club but is capable of becoming an eligible club by a specified day on or before 1 July 1992, the Commissioner shall order that the applicant may make an application in accordance with subsection (2) on or before the specified day and subsection (2) shall apply accordingly.

“(21) Section 52 applies in relation to a refusal to make an order under subsection (20) as if that section were modified by inserting after paragraph (1) (e)—

‘(ed) refusing to endorse a licence under subsection 30G (20);’.

“(22) Where an application is made under subsection (2) or (19) in respect of a licence on or before 31 March 1992 and at the expiration of that day—

- (a) the application had not been withdrawn; or
- (b) the Commissioner had not made a decision on the application;

subsection (1) applies in relation to the licence as if the reference in that subsection to that date were a reference to whichever of the following dates is applicable:

- (c) the date on which the application is withdrawn;
- (d) the date on which the application is refused or the endorsement or order, as the case may be, is made.

“(23) Where an order is made under subsection (20) in relation to an application under subsection (2), subsection (22) applies in relation to that application as if the reference in that subsection to 31 March 1992 were a reference to the day specified in the order.”.

### **Review by Tribunal**

**13.** Section 52 of the Principal Act is amended—

- (a) by inserting in paragraph (1) (a) “14A or” after “section”; and

(b) by inserting after paragraph (1) (e) the following paragraph:

“(ea) refusing to approve an organisation under section 30D;”.

### **Substitution**

14. Section 57 of the Principal Act is repealed and the following sections are inserted:

#### **Gaming machine tax: imposition**

“57. (1) Subject to this Act, tax is imposed on the gross revenue derived from the operation of gaming machines installed on licensed premises.

“(2) Tax is payable at the rate that is the applicable prescribed percentage.

#### **Liability**

“58. Tax imposed on the gross revenue derived from the operation of gaming machines shall be paid by the licensee.

#### **Returns**

“59. (1) A licensee shall, within 7 days after the end of a month, furnish to the Commissioner a return relating to the gross revenue derived from the operation of gaming machines on the licensed premises during that month.

“(2) A return shall be in writing in a form approved by the Commissioner.

#### **Payment of gaming machine tax following transfer**

“60. (1) Where a licence is transferred, the person from whom the licence is transferred shall, within 7 days of the date of transfer, pay to the Commissioner the amount referred to in subsection (2).

“(2) For the purposes of subsection (1), the amount is an amount equal to the prescribed percentage of the gross revenue derived by the person as a licensee during the period that commenced on the first day of the month in which the transfer occurred and ended at the expiration of the day of transfer.”.

#### **Further amendments**

15. The Principal Act is further amended as set out in the Schedule.

### **Transitional**

**16. (1)** Where a body corporate holds a licence that was in force immediately before the commencement of this Act, the body shall, before 1 April 1992, give the Commissioner written notice of the name, residential address and relationship to the body of each relevant influential person in relation to the body.

**(2)** A body corporate which, without reasonable excuse, contravenes subsection (1), is guilty of an offence punishable on conviction by a fine not exceeding \$10,000.

**(3)** The holder of a licence that was in force immediately before the commencement of this Act is entitled to a refund, calculated in accordance with subsection (4), of a portion of the determined fee paid by the licensee under section 16 or 28 of the Principal Act in respect of the period that, but for this Act, would have been the unexpired portion of the licence.

**(4)** The portion of the fee that may be refunded under subsection (3) is the amount that bears to the whole of that fee the same proportion as the unexpired portion bears to the whole of the period for which the licence was renewed.

**(5)** Notwithstanding the amendments effected by sections 5 and 14, for the purposes of the operation of section 59 of the Principal Act, as amended by this Act, in relation to clubs in respect of the period commencing on 1 January 1992 and ending at the expiration of 30 June 1992, that section shall be construed as if the reference to “22.5%” in subparagraph (a) (ii) of the definition of “prescribed percentage” in section 4 of the Principal Act, as amended by this Act, were a reference to “24.5%”.

**(6)** Where, immediately before the commencement of this Act, an amount was payable by a licensee under section 57 of the Principal Act, that amount shall be deemed to be payable under the Taxation (Administration) Act.

**(7)** Where an application had been made under section 14 of the Principal Act before the commencement of this Act and immediately before the commencement of this Act, the application had not been disposed of, the application shall be dealt with in accordance with the Principal Act as amended by this Act.

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**SCHEDULE**

Section 15

**FURTHER AMENDMENTS OF PRINCIPAL ACT**

**Paragraph 5 (a)—**

Omit “Club Licence,”.

**Paragraph 5 (b)—**

Omit “Club Licence,”.

**Section 7—**

Repeal the section.

**Section 8—**

Omit “renewal,”.

**Subsection 19 (3)—**

Omit the subsection.

**Subsection 23 (1A)—**

- (a) Omit “premises to which a Club Licence applies” (first occurring), substitute “the premises of the club”.
- (b) Omit “premises to which a Club Licence applies” (second occurring), substitute “its premises”.

**Paragraph 23 (5) (b)—**

Omit the paragraph, substitute—

“(b) upon payment by the licensee of any relevant amount referred to in subsection (6) that remains unpaid;”.

**After subsection 23 (5)—**

Add the following subsection:

“(6) For the purposes of subsection (5), the relevant amount is any amount that is payable by the licensee under the Taxation (Administration) Act in respect of tax imposed on the gross revenue derived from the operation of gaming machines installed on the licensed premises being an amount payable in respect of any time before the month in which the licence is received by the Commissioner.”.

**Subsection 25 (1)—**

Omit “Club Licence,”.

**Subsection 25 (2)—**

Omit “Club Licence,” (wherever occurring).

**Subsection 25 (3)—**

Omit “Club Licence,”.

**SCHEDULE-continued**

**Subsection 26 (1)—**

Omit “or non-renewal”.

**Subsection 26 (5)—**

(a) Omit “or non-renewal”.

(b) Omit “or shall not renew the licence, as the case may be”.

**Subsection 26 (6)—**

Omit the subsection.

**Sections 27 and 28—**

Repeal the sections.

**Subsection 45 (3)—**

Omit the subsection.

**Section 48—**

Omit “inspector”, substitute “authorised tax officer”.

**Section 50—**

Omit “inspector”, substitute “authorised tax officer”.

**Paragraph 51 (2) (a)—**

Omit the paragraph, substitute—

“(a) where a licence ceases to be in force by virtue of subsection 25 (1) or section 25A;”.

**Subsection 51 (3) (paragraph (b) of the definition of “relevant decision”)—**

Omit “Club Licence,”.

**Subsection 51 (3) (paragraph (a) of the definition of “required period”)—**

Omit “the expiration of the licence or”.

**Paragraph 52 (1) (d)—**

Omit the paragraph.

**Paragraph 53 (b)—**

Omit “Club Licence,”.

**Sections 60 and 61—**

Repeal the sections.

**NOTE**

1. Ordinance No. 34, 1987 as amended by Nos. 25 and 26, 1988; Nos. 21 and 38, 1989; Act No. 14, 1989; Nos. 31, 49 and 57, 1990; No. 35, 1991.

*[Presentation speech made in Assembly on 12 December 1991]*

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