



AUSTRALIAN CAPITAL TERRITORY

## Casino Control (Amendment) Act 1994

No. 102 of 1994

---

---

### **An Act to amend the *Casino Control Act 1988***

*[Notified in ACT Gazette S289: 22 December 1994]*

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

#### **Short title**

1. This Act may be cited as the *Casino Control (Amendment) Act 1994*.

#### **Commencement**

2. (1) Sections 1, 2 and 3 commence on the day on which this Act is notified in the *Gazette*.  
(2) Sections 4 to 8 (inclusive) commence on a day fixed by the Minister by notice in the *Gazette*.  
(3) If a provision referred to in subsection (2) has not commenced before the end of the period of 6 months commencing on the day on which this Act is notified in the *Gazette*, that provision, by force of this subsection, commences on the first day after the end of that period.  
(4) Section 9 commences on 1 January 1997.

#### **Principal Act**

3. In this Act, “Principal Act” means the *Casino Control Act 1988*.<sup>1</sup>

**Interpretation**

4. Section 3 is amended by inserting in subsection (1) the following definitions:

- “ ‘general tax’ means tax payable under section 16;
- ‘junket gaming’ means gaming participated in by persons visiting the casino under a junket arrangement;
- ‘junket tax’ means tax payable under section 16A;”.

**General tax**

5. Section 16 of the Principal Act is amended—

- (a) by omitting from subsection (1) “Tax is payable in respect of the gross profit” and substituting “General tax is payable in respect of the non-junket profit”;
- (b) by inserting in subsection (2) “general” before “tax”;
- (c) by omitting from subsection (3) “The tax determined under this section” and substituting “General tax”; and
- (d) by omitting subsection (4) and substituting the following subsection:

“(4) In this section—

‘chips’ does not include chips supplied by the casino licensee for junket gaming;

‘non-junket gaming’ means gaming other than junket gaming;

‘non-junket profit’, in relation to a month, means an amount ascertained by deducting from the total amount received by the casino licensee in that month from non-junket gaming in the casino the amount paid out during that month as winnings in respect of that gaming, and then—

- (a) where the value of unredeemed chips at the end of that month is greater than the value of unredeemed chips at the beginning of that month—adding to the amount so ascertained the difference between those values; or
- (b) where the value of unredeemed chips at the end of that month is less than the value of unredeemed chips at the beginning of that month—deducting from the amount so ascertained the difference between those values.”.

**Insertion**

6. After section 16 of the Principal Act the following section is inserted:

**Junket tax**

“16A. (1) Junket tax is payable in respect of the completed junket profit derived by the casino licensee each month in connection with the operation of the casino.

“(2) The Minister may from time to time, by notice published in the *Gazette*, determine the rate at which junket tax is payable.

“(3) Junket tax is payable to the Territory by the casino licensee at such times and in such manner as is specified in the relevant notice under subsection (2).

“(4) In this section—

‘completed junket’, in relation to a month, means a junket arrangement in relation to which junket gaming is completed during that month, irrespective of whether the junket gaming commenced in that month or previously;

‘completed junket profit’, in relation to a month, means the total profit derived during that month from completed junkets irrespective of whether the profit relates to gaming occurring in that month or previously;

‘junket chips’ means chips supplied by the casino licensee for junket gaming;

‘profit’, in relation to a junket arrangement, means an amount ascertained by deducting from the amount received by the casino licensee from junket gaming in the casino under the arrangement the amount paid out to persons participating in the arrangement as winnings in respect of that gaming, and then—

- (a) where the value of unredeemed junket chips held by the participants in the junket after its completion is greater than the value of unredeemed junket chips (being chips originally purchased for the purposes of a previous junket) used in the course of junket gaming in relation to the junket—adding to the amount so ascertained the difference between those values; or
- (b) where the value of unredeemed junket chips held by the participants in the junket after its completion is less than the value of unredeemed junket chips (being chips originally

purchased for the purposes of a previous junket) used in the course of junket gaming in relation to the junket—deducting from the amount so ascertained the difference between those values.”.

#### **Liability for fee and taxes—suspension of licence**

7. Section 17 of the Principal Act is amended—

- (a) by omitting “or the tax determined under section 16” and substituting “, general tax or junket tax”; and
- (b) by omitting from paragraph (b) “that tax” and substituting “general tax and junket tax”.

#### **Surrender of casino licence**

8. Section 47 of the Principal Act is amended—

- (a) by omitting from subsection (2) “may” and substituting “shall”; and
- (b) by omitting from subsection (2) “or 16” and substituting “, 16 or 16A”.

#### **Junket tax**

9. Section 16A of the Principal Act, as inserted by section 6 of this Act, is amended—

- (a) by omitting subsection (2) and substituting the following subsection:

“(2) Junket tax is payable at the rate determined for general tax under subsection 16 (2).”; and
- (b) by omitting from subsection (3) “subsection (2)” and substituting “subsection 16 (2)”.

---

#### **NOTE**

1. Reprinted as at 31 January 1994. See also Acts Nos. 38 and 60, 1994.

*[Presentation speech made in Assembly on 10 November 1994]*

© Australian Capital Territory 1994