



AUSTRALIAN CAPITAL TERRITORY

Gambling Legislation (GST) Amendment Act 2000

No 19 of 2000

An Act to amend gambling legislation because of the introduction of the Commonwealth Goods and Services Tax

[Notified in ACT Gazette No. 24: 15 June 2000]

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

1 Name of Act

This Act is the *Gambling Legislation (GST) Amendment Act 2000*.

2 Commencement

This Act commences on 1 July 2000.

3 Amendments

The Acts mentioned in the Schedule are amended as set out in the Schedule.

SCHEDULE

(See s 3)

AMENDMENTS OF GAMBLING ACTS

Bookmakers Act 1985

Section 3—

Insert the following definition:

“***completed***—a bet is ***completed*** when the last of the events or contingencies on which the bet depends has been decided.”.

Section 3 (definition of *determined percentage*)—

Omit the definition.

Subsection 29 (1)—

Omit “fee of an amount equal to the determined percentage of the amount of money paid or promised to the bookmaker as consideration for all bets made with the bookmaker at each race meeting at which the bookmaker fields”, substitute “determined fee calculated by reference to the bookmaker’s turnover”.

Subsections 29 (2) to (4)—

Omit the subsections, substitute the following subsections:

“(2) The fee imposed under subsection (1) in relation to a bookmaker’s turnover for a quarter is due on the 28th day of the following named month.

“(3) If records necessary to assess a bookmaker’s turnover for a period are destroyed or otherwise unavailable, the registrar may determine the bookmaker’s turnover, having regard to the turnover of the bookmaker arising from any race meetings similar to those for which the records are not available that were held in the previous 6 months.

“(4) In this section:

quarter means a period of 3 months beginning on 1 January, 1 April, 1 July or 1 October of any year.

turnover—a bookmaker’s ***turnover*** for a period is the amount of money paid or promised to the bookmaker as consideration for bets that are completed during the period.”.

Section 44

Omit the section, substitute the following section:

SCHEDULE—continued

“44 Records must be given to the registrar

A bookmaker must, not later than 28 days after the end of a named month, give the registrar—

- (a) the original of the records required to be kept under section 43 in relation to each bet completed in the month; and
- (b) a return and a declaration in the prescribed form.”.

Paragraph 55 (1) (b)—

Omit the paragraph.

Gaming Machine Act 1987

Section 4 (paragraph (b) of definition of *prescribed percentage*)—

Omit the paragraph, substitute the following paragraph:

“(b) if the licensee is not a club—25.9%.”.

After section 58—

Insert the following section:

“58A Tax credits and refunds in relation to GST for clubs

“(1) This section applies if a licensee that is a club was liable for a global GST amount (the ***GST paid***) for a GST tax period that ended during a month.

“(2) If the GST paid is less than the club’s gross GMT for the month, the amount of gaming machine tax for which the licensee is liable is reduced by the GST credit.

“(3) If the GST paid is equal to or more than the club’s gross GMT for the month, the licensee—

- (a) is not liable for gaming machine tax for the month; and
- (b) is entitled to the GST refund.

“(4) The commission may, by instrument, determine—

- (a) a rate of ***GST credit*** for this section, of not more than the GST paid; and
- (b) a rate of ***GST refund*** for this section, of not more than the difference between the GST paid and the club’s gross GMT for the month.

“(5) A determination under subsection (4) is a disallowable instrument.

“(6) In this section:

SCHEDULE—continued

gaming machine tax does not include tax relating to the unlawful operation of gaming machines.

global GST amount—see the GST provision.

gross GMT, for a club, is the amount of gaming machine tax for which the club would, apart from this section, be liable.

GST provision means section 126-10 of the *A New Tax System (Goods and Services Tax) Act 1999* (Cwth) (which deals with tax on gambling revenue).

GST tax period means a tax period referred to in the GST provision.”.

[Presentation speech made in Assembly on 11 May 2000]

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