



Australian Capital Territory

Gaming Machine Amendment Act 2005 (No 2)

A2005-26

An Act to amend the *Gaming Machine Act 2004*

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

2005 147B

Authorised by the ACT Parliamentary Counsel—also accessible at www.legislation.act.gov.au

1 Name of Act

This Act is the *Gaming Machine Amendment Act 2005 (No 2)*.

2 Commencement

- (1) This Act (other than section 8) commences on 1 July 2005.

Note The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

- (2) Section 8 commences on 1 July 2007.

3 Legislation amended

This Act amends the *Gaming Machine Act 2004*.

4 New section 39A

in division 3.2, insert

39A Compliance with requirements for issue of licence

It is a condition of a licence that the licensee—

- (a) continually meets each requirement for the issue of a gaming machine licence; and

Note For the requirements for the issue of a gaming machine licence—see s 12 and s 13.

- (b) continues not to do anything that would, if the licensee were applying for a gaming machine licence, cause the licensee to be refused the licence.

Note For the grounds for refusing to issue a gaming machine licence to an applicant that is a club—see s 14.

5 Other conditions of club licences
Section 55 (h), (i) and (j)

substitute

- (h) only members and signed-in guests can play gaming machines in the club.

6 Eligible clubs
Section 146 (d) (ii)

omit

9

insert

3

7 Gaming machine tax
Section 159 (2) and (3)

substitute

- (2) The rate at which gaming machine tax is payable in relation to a month is the prescribed percentage for the month.

- (3) In this section:

prescribed percentage, for a month, means—

- (a) in relation to a licensee that is a club—

- (i) for the part of the gross revenue of the club for the month that is less than \$15 000—nil; and
- (ii) for the part of the gross revenue of the club for the month that is \$15 000 or more but less than \$25 000—15%; and
- (iii) for the part of the gross revenue of the club for the month that is \$25 000 or more but less than \$50 000—16%; and

- (iv) for the part of the gross revenue of the club for the month that is \$50 000 or more—18%; or
- (b) in relation to a licensee that is not a club—25.9%; or
- (c) in any other case—100%.

8 Section 159 (3), definition of *prescribed percentage*, paragraph (a) (iii) and (iv) (as amended)

substitute

- (iii) for the part of the gross revenue of the club for the month that is \$25 000 or more but less than \$50 000—17%; and
- (iv) for the part of the gross revenue of the club for the month that is \$50 000 or more—21%; or

**9 Tax adjustment in relation to GST for clubs
New section 160 (5) and (6)**

insert

- (5) This section applies in relation to a licensee's liability for a global GST amount only if the liability was incurred before 1 July 2005.
- (6) This section expires on 1 February 2006.

10 Dictionary, definition of *commission*

substitute

commission means the gambling and racing commission.

11 Dictionary, definition of *net revenue*, paragraph (b)

omit

15%

substitute

24%

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 5 May 2005.

2 Notification

Notified under the Legislation Act on 28 June 2005.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

I certify that the above is a true copy of the Gaming Machine Amendment Bill 2005 (No 2), which was passed by the Legislative Assembly on 21 June 2005.

Clerk of the Legislative Assembly

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