



Australian Capital Territory

Gaming Machine Amendment Act 2017

A2017-24

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Australian Capital Territory

Gaming Machine Amendment Act 2017

A2017-24

An Act to amend the *Gaming Machine Act 2004*

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

1 Name of Act

This Act is the *Gaming Machine Amendment Act 2017*.

2 Commencement

This Act commences on the day after its notification day.

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

3 Legislation amended

This Act amends the *Gaming Machine Act 2004*.

**4 Social impact assessment—publication
Section 13 (2) (a)**

substitute

- (a) the social impact assessment for the application will be available for inspection by members of the public for 6 weeks after a day stated in the public notice (the *comment period*)—
 - (i) at a place in the ACT named on the commission’s website during ordinary business hours; and
 - (ii) on the commission’s website; and

5 Section 13 (7)

substitute

- (7) The commission must make the social impact assessment available for inspection by members of the public during the comment period—
 - (a) at a place in the ACT named on the commission’s website during ordinary business hours; and
 - (b) by publishing the assessment on the commission’s website.

6 New sections 157A to 157D

in division 11.1, insert

157A Definitions—pt 11

In this part:

GMT rebate—see section 162A.

small or medium club, for a financial year, means a licensee that is a club if the gross revenue for the year in relation to the operation of gaming machines under all authorisation certificates held by the licensee is less than \$4 000 000.

small or medium club group, for a financial year, means all the licensees within a club group if the gross revenue for the year in relation to the operation of gaming machines under all authorisation certificates held by all licensees of the group is less than \$4 000 000.

tax period means—

- (a) for a licensee that makes an election under section 161A—a quarter; or
- (b) in any other case—a month.

157B Meaning of *club group* etc—pt 11

- (1) In this part:

club group—

- (a) means 2 or more licensees that are clubs related to each other because each licensee is related to at least 1 other licensee in the group; but
- (b) does not include a licensee that the commission determines under section 157C is not part of a club group.

- (2) For this section, a licensee is *related* to another licensee if 1 or more of the following apply:
- (a) the licensees are related bodies corporate under the [Corporations Act](#), section 50;
 - (b) the licensees are associated entities under the [Corporations Act](#), section 50AAA;
 - (c) the same person is an influential person for each licensee;
 - (d) the licensees have the same registered office;
 - (e) the licensees have an arrangement or agreement with each other to share employees, resources, facilities or services;
 - (f) there is a financial interdependency between the licensees;
 - (g) the licensees have an arrangement or agreement with each other that gives members of each licensee access to reciprocal benefits from the other licensee;
 - (h) the licensees use common branding or advertise publicly as related clubs;
 - (i) any other circumstance prescribed by regulation.

157C Determination that licensee not part of club group

- (1) This section applies if a licensee is related to another licensee under section 157B (2), other than because the licensees are related bodies corporate under the [Corporations Act](#), section 50 or associated entities under that [Act](#), section 50AAA.
- (2) The commission may, on the written request of the licensee, determine that the licensee is not part of a club group.

- (3) However, the commission must not make a determination unless satisfied that the relationship between the licensee and the other licensee is casual, coincidental or otherwise insignificant.

Examples—casual, coincidental or otherwise insignificant

- 1 The licensees each sponsor a community event for which the promotional material includes co-branding of the licensees.
- 2 The registered office of 2 licensees is the same, however the office is that of an ASIC registered agent.

Note An example is part of the Act, is not exhaustive and may extend, but does not limit, the meaning of the provision in which it appears (see [Legislation Act](#), s 126 and s 132).

- (4) The commission may revoke a determination that applies to a licensee if satisfied that the circumstances in which the determination was made do not apply to the licensee.
- (5) A determination may provide for its commencement on or before the determination's notification day.

Note This subsection provides express authority for a determination to commence on or before its notification day (see [Legislation Act](#), s 73 (2) (d)).

- (6) A determination is a notifiable instrument.

Note 1 A notifiable instrument must be notified under the [Legislation Act](#).

Note 2 Power to make a statutory instrument includes power to amend or repeal the instrument (see [Legislation Act](#), s 46).

157D Notice of change to club group status

- (1) This section applies if, during a financial year, a licensee's relationship to another club changes so that the licensee—
- (a) becomes part of a club group; or
 - (b) ceases to be part of a club group.
- (2) The licensee must give the commission written notice of the change within 7 days after the day the change occurs.

**7 Gaming machine tax
Section 159 (1)**

omit

month

substitute

tax period

8 Section 159 (2)

substitute

- (2) However, for a licensee that is a club, gaming machine tax is payable in relation to the gross revenue from the operation of gaming machines at each authorised premises of the licensee.
- (2A) The rate at which gaming machine tax is payable in relation to a tax period is worked out for each month within the tax period at the prescribed percentage for the month.

9 Section 159 (3), definition of *prescribed percentage*, paragraph (a)

omit

of the club

substitute

of each authorised premises of the licensee

**10 Payment of gaming machine tax
Section 161 (3)**

omit

month

substitute

tax period

11 New section 161A

insert

161A Payment of gaming machine tax—quarterly election

- (1) A licensee that claims a GMT rebate under section 162C may elect to pay the gaming machine tax each quarter of the year.
- (2) The election is made by giving the commission written notice of the election.
- (3) An election begins on the first day of the next quarter after the election is made and continues to apply until the licensee withdraws the election in writing.

Note If a form is approved under the [Control Act](#), s 53D for the quarterly election, the form must be used.

12 Section 162

substitute

162 Gaming machine tax returns

- (1) Within 7 days after the end of a tax period, a licensee must give the commission a written return in relation to each authorised premises of the licensee.
- (2) The return must state the gross revenue from the operation of gaming machines at the authorised premises of the licensee during the tax period.

Note If a form is approved under the [Control Act](#), s 53D for a return, the form must be used.

13 New sections 162A to 162D

insert

162A Gaming machine tax rebate—financial year

- (1) A licensee is entitled to a rebate of gaming machine tax (a ***GMT rebate***) for a financial year if the licensee is a small or medium club, or is part of a small or medium club group, for the year.
- (2) The amount of the GMT rebate for the licensee is 50% of the licensee's gaming machine tax liability under section 159 for the financial year.
- (3) The GMT rebate applies to reduce the amount of the licensee's gaming machine tax liability for the financial year.

162B Gaming machine tax rebate—part financial year

- (1) This section applies to a licensee if the licensee was part of a club group (other than a small or medium club group) for part of a financial year only.
- (2) The licensee is only entitled to a GMT rebate for the part of the financial year that the licensee was not part of the club group.
- (3) The amount of the GMT rebate for the licensee is 50% of the licensee's gaming machine tax liability under section 159 for the part of the year for which the licensee is entitled to the rebate.
- (4) The GMT rebate applies to reduce the amount of the licensee's gaming machine tax liability for the part of the financial year for which the licensee is entitled to the rebate.

162C Gaming machine tax rebate—claim

- (1) A licensee that expects to be a small or medium club or part of a small or medium club group for a financial year may claim a GMT rebate during the year.
- (2) The claim must—
 - (a) be in writing signed by the licensee; and
 - (b) include particulars showing the licensee's expected gross revenue for the financial year.

Note If a form is approved under the [Control Act](#), s 53D for a claim, the form must be used.

- (3) If the commission is not satisfied on reasonable grounds that the licensee is or will be a small or medium club, or is or will be part of a small or medium club group, for the year, the commission must give the licensee written notice that the licensee's claim is not accepted.

162D Annual adjustment of gaming machine tax—GMT rebate

- (1) At the end of each financial year for a licensee that is a club, the commission must assess the licensee's liability for gaming machine tax for the financial year, adjusted for—
 - (a) any GMT rebate the licensee is entitled to for the financial year or part of the year; and
 - (b) any amount of GMT rebate that the licensee has claimed during the financial year.
- (2) The commission must give the licensee written notice of the assessment, setting out—
 - (a) the amount of the licensee's liability (including any adjustments); and
 - (b) the day by which any unpaid gaming machine tax is payable.

Note 1 For how documents may be given, see the [Legislation Act](#), pt 19.5.

Note 2 Under the [Control Act](#), s 48 the provisions of the [Taxation Administration Act 1999](#) (other than pt 9) apply, with modifications, to gaming laws (including this Act). For the provisions relating to refunds of tax, see the [Taxation Administration Act 1999](#), pt 4. For the provisions relating to penalties that may be applied following a tax default, see the [Taxation Administration Act 1999](#), pt 5.

**14 Required payment to problem gambling assistance fund
Section 163A**

omit

month

substitute

tax period

15 Section 163A (5), note

substitute

Note A licensee must give the commission a return for each tax period in relation to the gross revenue of the licensee's authorised premises.

**16 Problem gambling assistance fund—annual payment option
Section 163AA (3)**

omit

monthly payments

substitute

monthly or quarterly payments

17 Section 163AA (5)

omit

month

substitute

month or quarter

18 New section 179A

in part 14, insert

179A Review of amendments made by Gaming Machine Amendment Act 2017

- (1) The Minister must, before 30 November 2019—
 - (a) review the operation of section 162A (Gaming machine tax rebate—financial year); and
 - (b) present a report of the review to the Legislative Assembly.
- (2) This section expires 4 years after the day it commences.

19 New part 21

insert

Part 21 Transitional—Gaming Machine Amendment Act 2017

312 Application of GMT rebate

Section 162A (Gaming machine tax rebate—financial year) and section 162B (Gaming machine tax rebate—part financial year), inserted by the *Gaming Machine Amendment Act 2017*, section 13, are taken to have applied on and from 1 July 2017.

313 Expiry—pt 21

This part expires on 1 July 2018.

Note Transitional provisions are kept in the Act for a limited time. A transitional provision is repealed on its expiry but continues to have effect after its repeal (see [Legislation Act](#), s 88).

**20 Reviewable decisions
Schedule 1, new items 48A to 48C**

insert

48A	157C (2)	refuse to determine that licensee not part of club group	licensee who seeks determination
48B	157C (4)	revoke determination that licensee is not part of club group	licensee who has determination revoked
48C	162C (3)	claim for GMT rebate not accepted	licensee who claims GMT rebate

21 Dictionary, new definition of *authorisation certificate*

insert

authorisation certificate means—

- (a) for class B gaming machines—an authorisation certificate issued under section 29; and
- (b) for class C gaming machines—an authorisation certificate issued under section 23.

22 Dictionary, definition of *club*

omit

associated incorporation

substitute

incorporated association

23 Dictionary, new definitions

insert

club group, for part 11 (Finance)—see section 157B.

GMT rebate, for part 11 (Finance)—see section 162A.

small or medium club, for a financial year, for part 11 (Finance)—see section 157A.

small or medium club group, for a financial year, for part 11 (Finance)—see section 157A.

24 Dictionary, definition of *tax law*

omit

25 Dictionary, new definition of *tax period*

insert

tax period, for part 11 (Finance)—see section 157A.

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 3 August 2017.

2 Notification

Notified under the [Legislation Act](#) on 31 August 2017.

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 2017, which was passed by the Legislative Assembly on 22 August 2017.

Clerk of the Legislative Assembly

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