

**AUSTRALIAN CAPITAL TERRITORY**

**CASINO CONTROL ACT 1988**

**DETERMINATION OF GENERAL TAX**

**INSTRUMENT NO. 224 OF 2000**

I, Gary Humphries, under Section 16 of the *Casino Control Act 1988*, hereby –

- (a) with effect from 30 June 2000, revoke the determination under Section 16 of the *Casino Control Act 1988* No 166 of 1994 notified in Gazette No S312 on 30 December 1994.
- (b) determine general tax to be payable at a rate in accordance with the following formula:

$$GT = \frac{NCBP}{5} - T$$

Where:

GT represents general tax payable by the casino licensee for a month;

NCBP represents non-commission-based profit for that month; and

T represents an amount equal to the amount of GST paid by the casino licensee in the previous month in respect of that part of a global GST amount equivalent to non-commissioned-based profit provided that any part of the amount of general tax which is less than zero is disregarded and where the terms **GST** and

**global GST amount** have the same meaning as in the *A New Tax System (Goods and Services) Tax Act 1999 (Cwth) (GST Act)*

and

- (c) specify that the general tax is payable for each month on or before the 10th day of the following month.

Dated this 26<sup>th</sup> day of June 2000

***Gary Humphries*** MLA  
Treasurer