

# GAMING MACHINE ACT 1987

INSTRUMENT NO. 232 OF 2000

## DETERMINATION

Pursuant to subsection 58A(4) of the Gaming Machine Act 1987, the ACT Gambling and Racing Commission hereby determines in respect of tax payable by a licensee that is a club in relation to the operation of gaming machines for a particular month:

- (i) for the financial years commencing 1 July 2000 and 1 July 2001:
  - (a) a rate of GST credit to be 0.0902 (9.02%) of the gross revenue of the licensee in that month.
  - (b) a rate of GST refund to be the difference between the GST paid and the club's gross GMT for that month.
- (ii) for the financial year commencing 1 July 2002 and each subsequent financial year:
  - (a) a rate of GST credit to be 0.0909 (9.09%) of the gross revenue of the licensee in that month.
  - (b) a rate of GST refund to be zero.

**John Broome**  
Chairman  
ACT Gambling and Racing Commission

Dated this 28th day of June 2000