Australian Capital Territory

Taxation Administration (Betting Operations Tax—Rate) Determination 2023

**Disallowable instrument DI2023–169**

made under the

Taxation Administration Act 1999, s 139 (Determination of rate payable under tax laws)

**1 Name of instrument**

This instrument is the *Taxation Administration (Betting Operations Tax*—*Rate) Determination 2023.*

**2 Commencement**

This instrument commences on 1 July 2023.

**3 Definitions**

In this instrument:

***BOT Act*** means the *Betting Operations Tax Act 2018*.

***determined rate***—see the BOT Act, section 10 (3).

**4 Determination**

For the purposes of section 10 (3) (b) of the BOT Act, the determined rateis 25%.

**5 Revocation**

This instrument revokes *Taxation Administration (Betting Operations Tax*—*Rate) Determination 2022*,DI2022-160.

**6 Transitional provision**

DI2022-160 continues to apply for the period 1 July 2022 to 30 June 2023, inclusive.

Andrew Barr MLA

Treasurer

24 June 2023