

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)

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## 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 rate is 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