AUSTRALIAN CAPITAL TERRITORY

CASINO CONTROL ACT 1988

DETERMINATION NO. 166 OF 1994

EXPLANATORY STATEMENT

The Casino Control Act 1988 provides for the establishment and control of a casino in the Australian Capital Territory

On 6 December 1994 the ACT legislative Assembly passed the Casino Control (Amendment) Act 1994. This Act provides for separate taxation arrangements to apply under the Casino Control Act 1988 to junket and non-junket operations

Junkets are essentially groups of high stake overseas players who are organised by a junket operator to play at a casino

This instrument revokes the determination under section 16 of the *Casino Control Act 1988* notified in ACT Gazette No S72 on 29 May 1992

The determination maintains a rate of tax of 20% on non-junket profit derived by the Casino licensee each month

Authorised by the Chief Minister and Treasurer