



New South Wales

Gaming Machine Tax Bill 2001

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The object of this Bill is to consolidate legislation relating to gaming machine tax. The Bill:

- (a) provides for imposition of a tax on profits from gaming machines kept in hotels and registered clubs, and
- (b) prescribes the rate of tax payable, and provides for its payment by instalments, and
- (c) makes provision for the lodgment of returns in relation to gaming machine profits.

The provisions of the *Taxation Administration Act 1996*, which makes provision for the administration and enforcement of taxation laws, are applied to the proposed Act.

The proposed Act makes consequential amendments to the *Liquor Act 1982*, the *Registered Clubs Act 1976* and the *Taxation Administration Act 1996*.

Outline of provisions

Part 1 Preliminary

Clause 1 sets out the name (also called the short title) of the proposed Act.

Clause 2 provides for the commencement of the proposed Act on a day or days to be appointed by proclamation.

Clause 3 defines certain terms used in the proposed Act.

Clause 4 provides that the proposed Act is to be read with the *Taxation Administration Act 1996*, which makes provision for the administration and enforcement of the proposed Act and other taxation laws. In particular, that Act creates liabilities for penalty tax and interest in the event of default by the taxpayer, and for the recovery of tax, penalty tax and interest.

Clause 5 provides that notes in the text of the proposed Act (which are explanatory notes only) do not form part of the Act.

Part 2 Gaming machine tax

Clause 6 imposes a tax on profits from gaming machines kept in a hotel or registered club.

Clause 7 provides for the payment of quarterly instalments of the tax.

Clause 8 requires hoteliers and registered clubs to compile, lodge and retain returns relating to gaming machine profits if the Liquor Administration Board so requires.

Clause 9 requires a licensee operating a centralised monitoring system (currently the TAB) to calculate the amount of a tax instalment payable and empowers the Liquor Administration Board to recalculate the amount where a return is thought to be incorrect or for other sufficient reason. Tax is to be assessed (and reassessed, as required) by the Chief Commissioner according to these calculations.

Clause 10 provides for annual adjustments and reconciliation of the amount of tax chargeable to a hotelier or registered club in a tax year and the amount of instalments paid by the hotelier or registered club during the year.

Part 3 Rates of tax

Division 1 Hoteliers

Clause 11 prescribes the annual rates of tax on profits from gaming machines kept in hotels. Different rates apply at different total-profit levels.

Clause 12 prescribes the rates at which quarterly instalments of tax are calculated.

Division 2 Registered clubs

Clause 13 prescribes the annual rates of tax on profits from gaming machines kept in registered clubs. Different rates apply at different total-profit levels.

Clause 14 prescribes the rates at which quarterly instalments of tax are calculated.

Part 4 Rebate on tax levied on registered clubs

Clause 15 provides for the making and publication by the Minister for Gaming and Racing of guidelines that determine the kind of expenditure by a registered club that will constitute an “application of profits to community development and support” for the purposes of the rebate available under proposed section 16.

Clause 16 provides for a rebate of tax to a registered club, to the extent that it has applied certain of its profits (namely, those profits from gaming machines that exceed \$1,000,000) to community development and support in accordance with the guidelines.

Part 5 Miscellaneous

Clause 17 provides for the application of the proposed Act to a registered club consisting of several premises in different places.

Clause 18 provides that an offence under the proposed Act may be dealt with in a summary manner in a Local Court or in the Licensing Court.

Clause 19 provides for regulations to be made for the purposes of the proposed Act.

Clause 20 provides for a review to be undertaken, 5 years after the proposed Act is assented to, of the policy objectives and provisions of the proposed Act.

Clause 21 is a formal provision giving effect to a schedule of savings and transitional provisions (Schedule 2).

Clause 22 is a formal provision giving effect to the amendments to the *Liquor Act 1982* set out in Schedule 3.

Clause 23 is a formal provision giving effect to the amendments to the *Registered Clubs Act 1976* set out in Schedule 4.

Clause 24 is a formal provision giving effect to the amendments to the *Taxation Administration Act 1996* set out in Schedule 5.

Schedule 1 Mandatory provisions for guidelines on community development and support by registered clubs

Schedule 1 substantially re-enacts (with the omission of provisions whose operation is spent) the provisions of section 87 (5)–(12) of the *Registered Clubs Act 1976* relating to guidelines for determining the kind of expenditure on which a claim for a rebate of tax claimed by a registered club must be based.

Schedule 2 Savings and transitional provisions

Schedule 2 enacts savings and transitional provisions ancillary to the proposed Act and provides for further such provisions to be made, if necessary, by regulation.

Schedule 3 Amendment of Liquor Act 1982

Schedule 3 repeals the duty provisions of the *Liquor Act 1982*, enables any necessary savings and transitional provisions to be made by regulation and makes other consequential amendments.

Schedule 4 Amendment of Registered Clubs Act 1976

Schedule 4 repeals the duty provisions of the *Registered Clubs Act 1976*, enables any necessary savings and transitional provisions to be made by regulation and makes other consequential amendments.

Schedule 5 Amendment of Taxation Administration Act 1996

Schedule 5 applies the provisions of the *Taxation Administration Act 1996*, which makes provision for the administration and enforcement of taxation laws, to tax under the proposed Act, and enables any necessary savings and transitional provisions to be made by regulation.



New South Wales

Gaming Machine Tax Bill 2001

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New South Wales

Gaming Machine Tax Bill 2001

No. , 2001

A Bill for

An Act to consolidate existing provisions of the *Liquor Act 1982* and the *Registered Clubs Act 1976* with respect to the imposition of tax on profits from poker machines and other gaming devices; to make consequential amendments to those Acts and to the *Taxation Administration Act 1996*; and for other purposes.

Clause 1 Gaming Machine Tax Bill 2001

Part 1 Preliminary

The Legislature of New South Wales enacts: 1

Part 1 Preliminary 2

1 Name of Act 3

This Act is the *Gaming Machine Tax Act 2001*. 4

2 Commencement 5

This Act commences on a day or days to be appointed by proclamation. 6
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3 Definitions 8

(1) In this Act: 9

authorised CMS means a centralised monitoring system operated under the authority of a licence in force under Division 4 of Part 11 of the *Liquor Act 1982*. 10
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Board means the Liquor Administration Board constituted by section 72 of the *Liquor Act 1982*. 13
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cancelled credits payment means payment of an amount by way of redemption of credits accumulated by a gaming machine player in the course of play. 15
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Chief Commissioner means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*. 18
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CMS licensee means the holder of a licence in force under Division 4 of Part 11 of the *Liquor Act 1982*. 21
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gaming machine means: 23

(a) an approved amusement device within the meaning of the *Liquor Act 1982*, or 24
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(b) an approved poker machine, or an authorised poker machine, within the meaning of the *Registered Clubs Act 1976*. 26
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hotel, hotelier and **hotelier's licence** have the same meanings as they have in the *Liquor Act 1982*. 28
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instalment period means a period prescribed by section 7. 30

<i>outgoings</i> , in relation to a gaming machine, means:	1
(a) cancelled credits payments, or	2
(b) progressive jackpot payments, or	3
(c) any other outgoing of a kind prescribed by the regulations.	4
<i>profits</i> , in relation to a gaming machine, means the excess of revenue from the machine over outgoings in relation to the machine.	5 6
<i>progressive jackpot payment</i> means payment of an amount to which a gaming machine player is entitled:	7 8
(a) for the achievement by the player, at the end of a play, of a combination of symbols that is designated, in the original design of the gaming machine or in a subsequent modification approved by the Board as a progressive jackpot combination, or	9 10 11 12 13
(b) on the happening of any other event or contingency which the Board, by instrument in writing, approves as being a due occasion of a progressive jackpot payment for the purposes of this definition.	14 15 16 17
<i>registered club</i> has the same meaning as it has in the <i>Registered Clubs Act 1976</i> .	18 19
<i>revenue from a gaming machine</i> means money invested by players of the gaming machine in order to play it.	20 21
<i>tax</i> means tax imposed by this Act on profits from gaming machines.	22
<i>tax year</i> means:	23
(a) in relation to a hotelier—the period of 12 months commencing on 1 October in any year, and	24 25
(b) in relation to a registered club—the period of 12 months commencing on 1 December in any year.	26 27
(2) For the purposes of the definition of <i>cancelled credits payment</i> in subsection (1):	28 29
(a) credits accumulated by a gaming machine player in the course of play include credits accumulated as a result of the investment of money by the player before proceeding to play the gaming machine or while playing it, and	30 31 32 33

Clause 3 Gaming Machine Tax Bill 2001

Part 1 Preliminary

(b) a player’s credits are completely redeemed on payment to the player of an amount equal to the amount that a player would have to invest in the gaming machine concerned, when showing a nil credit balance, in order (without playing it) to be credited with that number of credits. 1
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4 Relationship with Taxation Administration Act 1996 6

This Act is to be read together with the *Taxation Administration Act 1996*, which makes provision for the administration and enforcement of this Act and other taxation laws. 7
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Note. This Act amends the *Taxation Administration Act 1996*—see section 24 and Schedule 5. 10
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5 Notes 12

Notes included in this Act do not form part of this Act. 13

Part 2 Gaming machine tax	1
6 Tax on gaming machines	2
(1) A tax is payable on profits from gaming machines kept in a hotel or on the premises of a registered club.	3 4
(2) The tax is payable by the hotelier or registered club concerned.	5
(3) In the event of a tax default (within the meaning of the <i>Taxation Administration Act 1996</i>) in respect of an amount of tax for which a hotelier is liable:	6 7 8
(a) the hotelier, and	9
(b) any person who, at the time the amount became due, was directly interested in the business, or the profits of the business, carried on under the hotelier's licence,	10 11 12
are jointly and severally liable to pay the amount concerned, and section 45 of that Act applies accordingly.	13 14
Note. Section 45 of the <i>Taxation Administration Act 1996</i> provides for recovery of tax where two or more persons are jointly liable to pay it.	15 16
7 Payment by instalments	17
(1) For the purposes of this Act:	18
(a) each tax year of a hotelier is divided into 4 periods of 3 months commencing on 1 October, 1 January, 1 April and 1 July, and	19 20
(b) each tax year of a registered club is divided into 4 periods of 3 months commencing on 1 December, 1 March, 1 June and 1 September.	21 22 23
(2) Quarterly instalments of tax are payable by a hotelier or registered club to the Chief Commissioner within 21 days after the end of each instalment period.	24 25 26
(3) In the case of hoteliers, the liability to pay such an instalment lies with the hotelier who holds the relevant hotelier's licence at the time the instalment is due.	27 28 29

8 Returns	1
(1) The Board may from time to time, by notice published in the Gazette, require:	2
	3
(a) all hoteliers and registered clubs that keep gaming machines, or	4
(b) specified hoteliers or registered clubs that keep gaming machines, or	5
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(c) specified classes of hoteliers or registered clubs that keep gaming machines,	7
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to lodge with the CMS licensee a return, in a form approved by the Board, in relation to the performance of those gaming machines and the tax payable under this Act in relation to those gaming machines.	9
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(2) A hotelier or registered club must comply the requirements of such a notice within the time specified by the notice.	12
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(3) A hotelier or registered club must not, in purported compliance with this section, lodge with the CMS licensee a return that is false or misleading in a material particular.	14
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(4) Proceedings for an offence under subsection (3) may be commenced at any time within the period of 3 years that next succeeds commission of the offence.	17
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(5) The hotelier or registered club is to retain a copy of each return lodged under this section for a period of not less than 3 years after the date on which it was lodged.	20
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Maximum penalty: 20 penalty units.	23
9 Calculation and assessment of tax	24
(1) As soon as practicable after receipt of a return from a hotelier or registered club in relation to a quarterly instalment period, a CMS licensee must:	25
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(a) calculate the amount of each quarterly instalment of tax payable by the hotelier or club, and	28
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(b) advise the Chief Commissioner of the calculated amount.	30
(2) The Board may from time to time:	31
(a) where it is of the opinion that the information provided in a return might be incorrect, or	32
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(b) for such other reason as seems sufficient to the Board,	34

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- and after making such inquiries as it thinks fit and taking into account such information as may be available to it, recalculate the amount of any quarterly instalment of tax payable by a hotelier or registered club, and advise the Chief Commissioner accordingly. 1
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- (3) The Chief Commissioner is to assess or reassess, under Part 3 of the *Taxation Administration Act 1996*, tax liabilities according to calculations, and any recalculations, made under this section and any rebate available under Part 4. 5
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- 10 Adjustments** 9
- (1) Following the end of a tax year and after payment by a hotelier or registered club of the instalment payable in respect of the last of the instalment periods for the tax year, the Board must, on application by the hotelier (or any relevant previous hotelier) or by the club concerned, make a comparison of the tax payable in respect of that tax year and the total of the relevant 4 quarterly instalments made, and advise the Chief Commissioner of the result of that comparison. 10
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- (2) If the amount of tax assessed to be payable is less than the amount paid by the hotelier or registered club for the tax year concerned, the Chief Commissioner may: 17
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- (a) hold the difference in credit for the hotelier or club, or 20
- (b) refund the difference in accordance with Part 4 of the *Taxation Administration Act 1996*. 21
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- Note.** Part 4 of the *Taxation Administration Act 1996* provides for refunds of tax overpayments. 23
24
- (3) In a case where the tax for the tax year concerned was paid by more than one hotelier, any credit or refund of tax may be apportioned among those hoteliers in such proportions as the Chief Commissioner considers appropriate. 25
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Part 3 Rates of tax 1

Division 1 Hoteliers 2

11 Annual rate for hoteliers 3

- (1) If the profits from all gaming machines kept in a hotel in a tax year do not exceed \$25,000, tax is payable on the profits at the rate of 5.91%. 4
5
- (2) If the profits from all gaming machines kept in a hotel in a tax year exceed \$25,000 but do not exceed \$400,000, tax is payable: 6
7
 - (a) in the sum of \$1,477.50, and 8
 - (b) on so much of the profits as exceeds \$25,000, at the rate of 15.91%. 9
10
- (3) If the profits from all gaming machines kept in a hotel in a tax year exceed \$400,000 but do not exceed \$1,000,000, tax is payable: 11
12
 - (a) in the sum of \$61,140, and 13
 - (b) on so much of the profits as exceeds \$400,000, at the rate of 25.91%. 14
15
- (4) If the profits from all gaming machines kept in a hotel in a tax year exceed \$1,000,000, tax is payable: 16
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 - (a) in the sum of \$216,600, and 18
 - (b) on so much of the profits as exceeds \$1,000,000, at the rate of 30.91%. 19
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12 Instalment rate for hoteliers 21

- (1) If the profits from all gaming machines kept in a hotel in an instalment period do not exceed \$6,250, the instalment payable is an amount equal to 5.91% of those profits. 22
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- (2) If the profits from all gaming machines kept in a hotel in an instalment period exceed \$6,250 but do not exceed \$100,000, the instalment payable is: 25
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27
 - (a) the sum of \$369.38, and 28
 - (b) an amount equal to 15.91% of the amount by which the profits exceed \$6,250. 29
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(3) If the profits from all gaming machines kept in a hotel in an instalment period exceed \$100,000 but do not exceed \$250,000, the instalment payable is:	1
(a) the sum of \$15,285, and	2
(b) an amount equal to 25.91% of the amount by which the profits exceed \$100,000.	3
(4) If the profits from all gaming machines kept in a hotel in an instalment period exceed \$250,000, the instalment payable is:	4
(a) the sum of \$54,150, and	5
(b) an amount equal to 30.91% of the amount by which the profits exceed \$250,000.	6
Division 2 Registered clubs	7
13 Annual rate for registered clubs	8
(1) If the profits from all gaming machines kept on the premises of a registered club in a tax year do not exceed \$200,000, no tax is payable on the profits.	9
(2) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$200,000 but do not exceed \$1,000,000, tax is payable on so much of the profits as exceeds \$200,000 at the rate of 10.91%.	10
(3) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$1,000,000, tax is payable:	11
(a) in the sum of \$87,280, and	12
(b) on so much of the profits as exceeds \$1,000,000, at the rate of 17.16%, except as provided by Part 4.	13
14 Instalment rate for registered clubs	14
(1) If the profits from all gaming machines kept on the premises of a registered club in an instalment period do not exceed \$50,000, no instalment is payable.	15

Clause 14 Gaming Machine Tax Bill 2001

Part 3 Rates of tax

Division 2 Registered clubs

- (2) If the profits from all gaming machines on the premises of a registered club in an instalment period exceed \$50,000 but do not exceed \$250,000, the instalment payable is an amount equal to 10.91% of the amount by which the profits exceed \$50,000. 1
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4
- (3) If the profits from all gaming machines kept on the premises of a registered club in an instalment period exceed \$250,000, the instalment payable is: 5
6
7
 - (a) the sum of \$21,820, and 8
 - (b) an amount equal to 15.66% of the amount by which the profits exceed \$250,000. 9
10
- (4) Despite the foregoing provisions of this section, the remainder of any tax that, under this Division, remains payable in respect of the whole of a tax year is payable at the time of payment of the last instalment for the year. 11
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- (5) Nothing in subsection (4) affects any provision of the *Taxation Administration Act 1996* or any arrangement that may be entered into under that Act for the payment or compromise of any debt. 15
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Part 4	Rebate of tax levied on registered clubs	1
15	Community development and support	2
(1)	The Minister administering the <i>Registered Clubs Act 1976</i> may from time to time, after consultation with Clubs NSW, publish guidelines that determine what constitutes the <i>application of profits to community development and support</i> for the purposes of this Part.	3 4 5 6
(2)	The guidelines must provide for the matters mentioned in Schedule 1.	7
(3)	Provisions of the guidelines that from time to time define the terms <i>community welfare, community development, social services</i> and <i>employment assistance</i> for the purposes of clause 1 of Schedule 1 are to be settled in consultation with Clubs NSW and the Council of Social Service of New South Wales.	8 9 10 11 12
(4)	Part 6 of the <i>Interpretation Act 1987</i> (sections 39, 42 and 43 excepted) applies to the guidelines.	13 14
16	Tax rebate for community development and support	15
(1)	If the Board is satisfied, on such evidence as the Board may require, that a proportion of prescribed profits has been applied by a registered club to community development and support, the amount of tax payable by the club under section 13 (3) (b) is by this section reduced by an amount equal to the amount so applied, except as provided by subsection (2).	16 17 18 19 20 21
(2)	The amount by which tax payable under section 13 (3) (b) is reduced by this section cannot exceed an amount equal to 1.5% of the prescribed profits.	22 23 24
(3)	In this section, <i>prescribed profits</i> means so much of the profits from gaming machines kept on the premises of a registered club during a tax year as exceeds \$1,000,000.	25 26 27

Part 5	Miscellaneous	1
17	Registered clubs with distinct premises	2
	In respect of a registered club whose premises include two or more areas that are determined by the Board to be separate and distinct premises, the provisions of this Act apply as though each of those premises were a separate registered club, and a reference in those provisions to a gaming machine kept on the premises of the club is to be construed accordingly.	3 4 5 6 7 8
18	Proceedings for offences	9
	Proceedings for an offence under this Act or the regulations may be dealt with summarily before a Local Court constituted by a Magistrate sitting alone or before the Licensing Court constituted in accordance with section 9 of the <i>Liquor Act 1982</i> .	10 11 12 13
19	Regulations	14
	(1) The Governor may make regulations, not inconsistent with this Act, for or with respect to any matter that by this Act is required or permitted to be prescribed or that is necessary or convenient to be prescribed for carrying out or giving effect to this Act.	15 16 17 18
	(2) Without limiting the generality of subsection (1), the regulations may make provision for or with respect to the apportionment of liability for tax as between hoteliers, or as between registered clubs, in the event of changes of ownership of a hotelier's licence, amalgamations of registered clubs or other events or circumstances.	19 20 21 22 23
20	Review of Act	24
	(1) The Minister is to review this Act to determine whether the policy objectives of the Act remain valid and whether the terms of the Act remain appropriate for securing those objectives.	25 26 27
	(2) The review is to be undertaken as soon as possible after the period of 5 years from the date of assent to this Act.	28 29
	(3) A report on the outcome of the review is to be tabled in each House of Parliament within 12 months after the end of the period of 5 years.	30 31

21	Savings and transitional provisions	1
	Schedule 2 has effect.	2
22	Amendment of Liquor Act 1982 No 147	3
	The <i>Liquor Act 1982</i> is amended as set out in Schedule 3.	4
23	Amendment of Registered Clubs Act 1976 No 31	5
	The <i>Registered Clubs Act 1976</i> is amended as set out in Schedule 4.	6
24	Amendment of Taxation Administration Act 1996 No 97	7
	The <i>Taxation Administration Act 1996</i> is amended as set out in Schedule 5.	8 9

Schedule 1	Mandatory provisions for guidelines on community development and support by registered clubs
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Schedule 1	Mandatory provisions for guidelines on community development and support by registered clubs	1
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	(Section 15)	4
1	Minimum proportion of profits to be expended	5
	Of the funds claimed by a registered club to have been applied to community development and support, amounts not less than 0.75% of prescribed profits (within the meaning of section 16) must have been applied to specific community welfare, community development, social services and employment assistance activities.	6 7 8 9 10
2	Source and nature of expenditure	11
	Funds claimed by a registered club to have been applied to community development and support, being capital expenditure directed to the enhancement of club facilities:	12 13 14
	(a) can only have been sourced from the balance of funds available after expenditure requirements on community welfare, community development, social services and employment assistance activities in accordance with clause 1 have been met, and	15 16 17 18 19
	(b) cannot include funds applied to the enhancement of gaming facilities at the club.	20 21
3	Community priorities	22
	A listing of community social expenditure priorities in each region of the State is to be developed in consultation with State government agencies such as the Department of Community Services and the Council of Social Service of New South Wales and made available to registered clubs (either directly or by furnishing it to Clubs NSW) for the purpose of determining their priorities with respect to community development and support expenditure.	23 24 25 26 27 28 29

4	Availability of registered clubs' assistance to be published	1
	Clubs NSW is to be required to advertise, at times to be prescribed by the guidelines, in a newspaper circulating throughout the State and in newspapers circulating in regions of the State, that registered clubs are seeking applications for community development and support projects.	2 3 4 5
5	Grants to be accounted for	6
	A registered club claiming a reduction under Part 4 must:	7
	(a) take such steps as the guidelines may prescribe to ascertain, from the recipients of any money applied by the club to community development and support projects, the manner in which the money was applied, and	8 9 10 11
	(b) verify, by statutory declaration of some appropriate person or in such other manner as the guidelines may prescribe, all information supporting its claim and the measures taken by it in compliance with paragraph (a).	12 13 14 15

Schedule 2 Savings and transitional provisions	1
(Section 21)	2
Part 1 Preliminary	3
1 Regulations	4
(1) The regulations may contain provisions of a savings or transitional nature consequent on the enactment of the following Acts:	5
this Act	6
(2) Any such provision may, if the regulations so provide, take effect from the date of assent to the Act concerned or a later date.	7
(3) To the extent to which any such provision takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as:	8
(a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication, or	9
(b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.	10
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18	18
Part 2 Provisions consequent on enactment of this Act	19
2 Existing liability to pay duty in respect of gaming machines	20
(1) The repeal by this Act of the provisions of Division 4 of Part 5 of the <i>Liquor Act 1982</i> and of Division 2 of Part 10 of the <i>Registered Clubs Act 1976</i> does not affect any liability to pay duty, or any entitlement to a rebate of duty, under those provisions that existed immediately before their repeal took effect.	21
22	22
23	23
24	24
25	25
(2) The repealed provisions are taken to continue to apply to and in respect of:	26
of:	27
(a) the payment and collection of the duty, and	28
(b) the imposition, payment and collection of any penalty or interest in respect of the duty, and	29
30	30

(c)	any refund in respect of the duty,	1
	as if those provisions had not been repealed.	2
3	Obligation to prepare returns	3
	The repeal by this Act of any provision of the <i>Liquor Act 1982</i> or the	4
	<i>Registered Clubs Act 1976</i> does not affect the liability of a hotelier or	5
	registered club under the provision to compile, lodge or retain copies	6
	of a record or return in relation to any thing done or occurring during	7
	a period of time that commenced before the repeal took effect, and any	8
	such liability is taken to continue as though the provision had not been	9
	repealed.	10
4	Arrangements for collection of tax	11
(1)	In this clause:	12
	<i>duty</i> means duty payable under the repealed provisions.	13
	<i>repealed provisions</i> means:	14
(a)	Division 4 of Part 5 of the <i>Liquor Act 1982</i> , and	15
(b)	Division 2 of Part 10 of the <i>Registered Clubs Act 1976</i> .	16
(2)	An authorisation in writing, executed by or on behalf of a hotelier or	17
	registered club, that was effective to permit the Board to appropriate,	18
	by automatic debit from the accounts of the hotelier or club at a bank	19
	or financial institution, amounts payable as or in respect of duty under	20
	the repealed provisions, by force of this clause has effect to permit	21
	similar appropriations by the Chief Commissioner for the purpose of	22
	collecting tax.	23
5	Expenditure guidelines in connection with rebate	24
	Guidelines published under section 87 of the <i>Registered Clubs</i>	25
	<i>Act 1976</i> , as in force immediately before the repeal of that section took	26
	effect, are taken to be guidelines published under section 15 of this Act	27
	and may, under that section, be varied or replaced by subsequent	28
	publications.	29

Schedule 3	Amendment of Liquor Act 1982	1
	(Section 22)	2
[1]	Section 4 Definitions	3
	Omit “duty” from paragraph (b) of the definition of <i>centralised monitoring system (CMS)</i> in section 4 (1).	4
	Insert instead “tax under the <i>Gaming Machine Tax Act 2001</i> ”.	5
		6
[2]	Section 4 (1), definition of “Chief Commissioner”	7
	Insert in alphabetical order:	8
	<i>Chief Commissioner</i> means the Chief Commissioner of State Revenue referred to in section 60 of the <i>Taxation Administration Act 1996</i> .	9
		10
		11
[3]	Section 68 Grounds for complaint	12
	Omit section 68 (1) (g). Insert instead:	13
	(g) that the licensee has failed to pay tax, or an instalment of that tax, within the time allowed by or under the <i>Gaming Machine Tax Act 2001</i> for its payment, or has failed to pay a penalty or interest due for late payment of any such tax or instalment,	14
		15
		16
		17
		18
[4]	Section 76A Date of payment by direct deposit	19
	Insert “or the Chief Commissioner” after “Board” where firstly and secondly occurring.	20
		21
[5]	Section 76A	22
	Insert “or the <i>Gaming Machine Tax Act 2001</i> ” after “this Act”.	23
[6]	Section 76A	24
	Insert “or the Chief Commissioner, as the case may be,” after “Board” where thirdly occurring.	25
		26

[7] Part 5, heading	1
Omit the heading. Insert instead:	2
Part 5 Late payment of AAD licence fees	3
[8] Part 5, Division 4	4
Omit the Division.	5
[9] Section 156 Regulations	6
Omit section 156 (1A) (r).	7
[10] Schedule 1 Savings and transitional provisions	8
Insert at the end of clause 1 (1):	9
<i>Gaming Machine Tax Act 2001</i>	10

Schedule 4 Amendment of Registered Clubs Act 1976	1
(Section 23)	2
[1] Section 4 Definitions	3
Insert in alphabetical order in section 4 (1):	4
<i>Chief Commissioner</i> means the Chief Commissioner of State Revenue referred to in section 60 of the <i>Taxation Administration Act 1996</i> .	5 6 7
[2] Section 71A Date of payment by direct deposit	8
Insert “or the Chief Commissioner” after “Board” where firstly and secondly occurring.	9 10
[3] Section 71A	11
Insert “or the <i>Gaming Machine Tax Act 2001</i> ” after “this Act”.	12
[4] Section 71A	13
Insert “or the Chief Commissioner, as the case may be,” after “Board” where thirdly occurring.	14 15
[5] Section 73 Regulations	16
Omit section 73 (1A) (r).	17
[6] Part 10, heading	18
Omit “and payment of duty”.	19
[7] Part 10, Division 2	20
Omit the Division.	21
[8] Schedule 2 Transitional provisions	22
Insert at the end of clause 1A (1):	23
<i>Gaming Machine Tax Act 2001</i>	24

Schedule 5	Amendment of Taxation Administration Act 1996	1
		2
	(Section 24)	3
[1]	Section 4 Meaning of “taxation laws”	4
	Insert in alphabetical order:	5
	<i>Gaming Machine Tax Act 2001</i>	6
[2]	Schedule 1 Savings, transitional and other provisions	7
	Insert at the end of clause 1 (1):	8
	<i>Gaming Machine Tax Act 2001</i>	9