



New South Wales

Registered Clubs Amendment (Duty Exemptions and Deferrals) Regulation 1999

under the
Registered Clubs Act 1976

His Excellency the Governor, with the advice of the Executive Council and the consent of the Treasurer, has made the following Regulation under the *Registered Clubs Act 1976*.

J. RICHARD PAGE, M.P.,
Minister for Gaming and Racing

Explanatory note

The object of this Regulation is to enable the Liquor Administration Board to exempt registered clubs from their liability to pay gaming device duty, or to defer their liability to pay such duty, in certain circumstances. It does so by inserting a new Division 2A (clauses 24B–24F) in Part 4 of the *Registered Clubs Regulation 1996* (the Regulation).

This Regulation also makes consequential amendments to the Regulation and amends clauses 27 and 28 of the Regulation so as to make them consistent with the new Division.

This Regulation is made under the *Registered Clubs Act 1976*, including sections 73 (the general regulation-making power) and 85 (2).

Registered Clubs Amendment (Duty Exemptions and Deferrals) Regulation 1999

1 Name of Regulation

This Regulation is the *Registered Clubs Amendment (Duty Exemptions and Deferrals) Regulation 1999*.

2 Amendment of Registered Clubs Regulation 1996

The *Registered Clubs Regulation 1996* is amended as set out in Schedule 1.

3 Notes

The explanatory note does not form part of this Regulation.

Schedule 1 Amendments

(Clause 2)

[1] Part 4, Division 2A

Insert after Division 2 of Part 4:

Division 2A Board may grant exemption from, or deferral of, payment of duty on approved gaming devices

24B Exemption or deferral in certain cases of hardship

- (1) The Board may by order in writing exempt a club from its liability to pay, or defer a club's liability to pay, the whole or part of an instalment of duty payable by the club under Part 10 of the Act, but only if the Board is satisfied that:
 - (a) the club is suffering serious financial hardship, and
 - (b) the exemption or deferral is necessary to alleviate or assist in the alleviation of that hardship.
- (2) An order under this clause deferring a club's liability to pay duty may provide that the deferred duty is payable in instalments in the amounts, and on or before the dates, specified in the order.
- (3) The Board may make an order under this clause even if:
 - (a) an application for a similar order in respect of an instalment of duty could be (but has not been) made to the Committee under Division 3, or
 - (b) the Committee has refused to make such an order under that Division.

24C Interest on deferred duty

- (1) Interest is payable by a club on any amount of duty the payment of which is deferred under this Division.

- (2) Interest is payable from the time the duty concerned would have become due and payable (had payment not been deferred) on so much of the deferred duty as from time to time remains unpaid.
- (3) The rate of interest is that specified in section 22 of the *Taxation Administration Act 1996*.
- (4) Clause 24B applies to interest on deferred duty in the same way as it applies to the deferred duty itself.

24D Notification and operation of exemption or deferral

- (1) An order under clause 24B is to be given to the club concerned.
- (2) The Board may impose such conditions as it thinks fit on a deferral of duty or interest.

24E Revocation, amendment or extension of deferral

- (1) A deferral of duty or interest (and any conditions to which it is subject) may be revoked, amended or extended by the Board at any time by a further order in writing, notice of which is given to the club concerned.
- (2) The effect of the revocation of a deferral of duty or interest is that the duty or interest deferred becomes immediately due and payable.

24F Application for exemption or deferral

- (1) An exemption or deferral under this Division can be granted only on application by the club concerned. An application (and any exemption or deferral granted on the application) can relate to one instalment of duty only. Further applications relating to that instalment, and applications relating to any other instalment, can be made.
- (2) An application is to be in writing and accompanied by such information and documentation as the Board may request, being information and documentation that it reasonably requires to determine the application.

(3) The Board may require an application and the details and information accompanying an application to be verified by statutory declaration.

[2] Part 4, Division 3, heading

Omit the heading. Insert instead:

Division 3 Committee may grant exemption from, or deferral of, payment of duty on approved gaming devices

[3] Clause 26A

Insert after clause 26:

2611 Effect of previous exemption or deferral decision of Board

The Committee cannot grant an exemption or deferral under this Division in respect of the payment of an instalment of duty by a club if the Board has previously refused to grant the club an exemption or deferral under Division 2A in respect of that instalment of duty.

[4] Clause 27 interest in deferred duty

Omit clause 27 (3). Insert instead:

(3) The rate of interest is that specified in section 22 of the *Taxation Administration Act 1996*.

[5] Clause 27 (4) and (5)

Omit the subclauses. Insert instead:

(4) Clause 26 applies to interest on deferred duty in the same way as it applies to the deferred duty itself.

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Schedule 1 Amendments

[6] Clause 28 Notification and operation of exemption or deferral

Omit clause 28 (1). Insert instead:

- (1) An order under clause 26 is to be given to the club concerned.

[7] Clause 28 (3)

Omit the