



New South Wales

# Gaming Machine Tax Amendment Act 2011 No 31

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New South Wales

# **Gaming Machine Tax Amendment Act 2011 No 31**

Act No 31, 2011

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An Act to amend the *Gaming Machine Tax Act 2001* to make further provision in relation to gaming machine tax payable by registered clubs and the rebate available to those clubs for certain spending for community development and support; and for other purposes. [Assented to 1 September 2011]

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**The Legislature of New South Wales enacts:**

**1 Name of Act**

This Act is the *Gaming Machine Tax Amendment Act 2011*.

**2 Commencement**

This Act commences on 1 September 2011.

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## Schedule 1      Amendment of Gaming Machine Tax Act 2001 No 72

**[1] Section 15 Instalment rate for registered clubs**

Omit “1.5” from section 15 (4). Insert instead “1.85”.

**[2] Section 15 (4), note**

Omit “tax rate 2 becomes 19.5, instead of 21”.

Insert instead “tax rate 2 becomes 18.05, instead of 19.9”.

**[3] Section 15A Tax rates for registered clubs**

Omit “2007 and subsequent tax years” from Table 1 to the section.

Insert instead “2007–2010 tax years”.

**[4] Section 15A, Table 1**

Insert at the end of the Table:

2011 and subsequent tax years	10.0	19.9	24.4	26.4	28.4
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**[5] Section 16 ClubGRANTS**

Omit “(the *CDSE guidelines*)” and “CDSE guidelines” wherever occurring.

Insert instead “(the *ClubGRANTS guidelines*)” and “ClubGRANTS guidelines”, respectively.

**[6] Section 16 (3A)**

Insert after section 16 (3):

- (3A) Provisions of the ClubGRANTS guidelines that from time to time define the terms *Category 3 projects and services* for the purposes of section 17A are to be settled in consultation with Clubs NSW.

**[7] Section 17 Tax rebate for ClubGRANTS expenditure**

Omit “1.5%” from section 17 (2). Insert instead “1.85%”.

**[8] Section 17 (2), note**

Insert after section 17 (2):

**Note.** The combined effect of this subsection and the operation of section 17A (5) (that forwards 0.4% of the prescribed profits of each registered club to the ClubGRANTS Fund on behalf of clubs) is that the effective tax rebate rate is 2.25%.

**[9] Section 17 (3) and (4)**

Omit “CDSE Local Committee”, “CDSE guidelines” and “*CDSE Local Committee*” wherever occurring.

Insert instead “ClubGRANTS Local Committee”, “ClubGRANTS guidelines” and “*ClubGRANTS Local Committee*”, respectively.

**[10] Section 17A**

Insert after section 17:

**17A ClubGRANTS Fund**

- (1) There is established in the Special Deposits Account an account to be called the ClubGRANTS Fund (*the Fund*).
- (2) The Fund is to be administered by the Director-General of the Department of Trade and Investment, Regional Infrastructure and Services.
- (3) The following is to be paid into the Fund:
  - (a) money paid into the Fund under subsections (5) and (6),
  - (b) money advanced to the Fund by the Treasurer,
  - (c) the interest and any other amounts from time to time accruing from the investments of the Fund,
  - (d) other money required or permitted to be paid into the Fund by or under this or any other Act.
- (4) There is payable from the Fund:
  - (a) expenditure approved by the Minister administering the *Registered Clubs Act 1976* to support and develop, by way of grant, large scale projects or services associated with sport, health or community infrastructure that are defined in the ClubGRANTS guidelines as Category 3 projects and services,
  - (b) administrative expenses incurred in relation to the Fund,
  - (c) money that is directed to be paid from the Fund by or under this or any other Act.

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- (5) There is to be paid, without further appropriation than this Act, into the Fund out of the Consolidated Fund, within 1 month after the end of each tax year for registered clubs, an amount equal to 0.4% of the prescribed profits of each registered club during the tax year.
- (6) A registered club may pay amounts of money into the Fund.
- (7) In this section, *prescribed profits* has the same meaning as in section 17.

**[11] Schedule 1, heading**

Omit “**guidelines on Community Development and Support Expenditure (CDSE) Scheme**”.

Insert instead “**ClubGRANTS guidelines**”.

**[12] Schedule 1, clause 1 (b), note**

Insert after clause 1 (b):

**Note.** The effect of section 17 (2) of the Act and this clause is that a registered club may not claim a tax rebate for amounts applied to Category 2 projects and services that exceed 1.1% of the prescribed profits of the club.

**[13] Schedule 1, clauses 3 (Community priorities identified by ClubGRANTS Local Committees), 4 and 5**

Omit “CDSE” wherever occurring. Insert instead “ClubGRANTS”.

**[14] Schedule 2 Savings and transitional provisions**

Insert at the end of clause 1 (1):

*Gaming Machine Tax Amendment Act 2011*

**[15] Schedule 2, Part 5**

Insert at the end of the Schedule:

**Part 5 Provisions consequent on enactment of  
Gaming Machine Tax Amendment Act 2011**

**8 Definition**

In this Part, *amending Act* means the *Gaming Machine Tax Amendment Act 2011*.

**9 ClubGRANTS appropriation does not apply to 2010–2011 tax year**

Section 17A (5), as inserted by the amending Act, does not apply to the tax year for registered clubs commencing on 1 September 2010.

**10 Renaming of the Community Development and Support Expenditure (CDSE) Scheme as ClubGRANTS**

For the avoidance of doubt:

- (a) CDSE guidelines in force immediately before the commencement of the amending Act are taken to be ClubGRANTS guidelines, and
- (b) each CDSE Local Committee in existence immediately before the commencement of the amending Act is taken to be a ClubGRANTS Local Committee established under the ClubGRANTS guidelines.

[Agreement in principle speech made in Legislative Assembly on 3 August 2011  
Second reading speech made in Legislative Council on 25 August 2011]

BY AUTHORITY