

Gaming Machine Tax Act 2001 No 72

[2001-72]



New South Wales

Status Information

Currency of version

Historical version for 2 April 2002 to 30 September 2003 (accessed 14 May 2024 at 1:10)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

The provisions displayed in this version of the legislation have all commenced.

Notes—

- **Does not include amendments by**
[State Revenue Legislation Amendment Act 2003 No 34](#) (not commenced — to commence on 1.10.2003)

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

File last modified 22 July 2003

Gaming Machine Tax Act 2001 No 72



New South Wales

Contents

Long title 5

Part 1 Preliminary 5

1 Name of Act 5

2 Commencement 5

3 Definitions 5

4 Relationship with Taxation Administration Act 1996 7

5 Notes 7

Part 2 Gaming machine tax 7

6 Tax on gaming machines 7

7 Payment by instalments 7

8 Returns 8

9 Calculation and assessment of tax 9

10 Adjustments 9

11 Apportionment of liability for tax in certain circumstances 10

Part 3 Rates of tax 10

Division 1 Hoteliers 10

12 Annual rate for hoteliers 10

13 Instalment rate for hoteliers 11

Division 2 Registered clubs 11

14 Annual rate for registered clubs 11

15 Instalment rate for registered clubs	11
Part 4 Rebate of tax levied on registered clubs	12
16 Community development and support expenditure (CDSE) scheme	12
17 Tax rebate for community development and support expenditure	12
Part 5 Exemption from or deferral of tax	13
Division 1 Hardship Review Board	13
18 Waiver, deferral and writing off of tax in hardship cases	13
Division 2 Exemption from tax liability of certain registered clubs	13
19 Constitution of Committee	13
20 Exemption from tax liability in certain cases of hardship	14
21 Application for exemption	14
22 Effect of previous refusal by Hardship Review Board	15
Part 6 Miscellaneous	15
23 Registered clubs with distinct premises	15
24 Proceedings for offences	15
25 Regulations	15
26 Review of Act	15
27 Savings and transitional provisions	16
28 Amendment of Liquor Act 1982 No 147	16
29 Amendment of Registered Clubs Act 1976 No 31	16
30 Amendment of Taxation Administration Act 1996 No 97	16
Schedule 1 Mandatory provisions for guidelines on Community Development and Support Expenditure (CDSE) Scheme	16
Schedule 2 Savings and transitional provisions	17
Schedule 3 Amendment of Liquor Act 1982	19
Schedule 4 Amendment of Registered Clubs Act 1976	20

Schedule 5 Amendment of Taxation Administration Act 199621

Gaming Machine Tax Act 2001 No 72



New South Wales

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.

Part 1 Preliminary

1 Name of Act

This Act is the [Gaming Machine Tax Act 2001](#).

2 Commencement

This Act commences on a day or days to be appointed by proclamation.

3 Definitions

(1) In this Act:

authorised CMS has the same meaning as in the [Gaming Machines Act 2001](#).

Board means the Liquor Administration Board constituted by section 72 of the [Liquor Act 1982](#).

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.

Chief Commissioner means the Chief Commissioner of State Revenue referred to in section 60 of the [Taxation Administration Act 1996](#).

CMS licensee means the holder of a CMS licence within the meaning of the [Gaming Machines Act 2001](#).

gaming machine means an approved gaming machine within the meaning of the [Gaming Machines Act 2001](#).

hotel, hotelier and **hotelier's licence** have the same meanings as they have in the [Liquor Act 1982](#).

instalment period means a period prescribed by section 7.

outgoings, in relation to a gaming machine, means:

- (a) cancelled credits payments, or
- (b) progressive jackpot payments, or
- (c) the monetary value of the credits accumulated by a gaming machine player in the course of play that are redeemed by the award of a non-monetary prize, or
- (d) in the case of a gaming machine that is a part of an authorised linked gaming system operating under Part 12 of the [Liquor Act 1982](#) or under Part 10 of the [Gaming Machines Act 2001](#)—the amount that is deducted from the gaming machine in order to build a prize for the authorised linked gaming system concerned.

profits, in relation to a gaming machine, means the excess of revenue from the machine over outgoings in relation to the machine.

progressive jackpot payment means payment of an amount to which a gaming machine player is entitled:

- (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
- (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.

registered club has the same meaning as it has in the [Registered Clubs Act 1976](#).

revenue from a gaming machine means money invested by players of the gaming machine in order to play it.

tax means tax imposed by this Act on profits from gaming machines.

tax year means:

- (a) in relation to a hotelier—the period of 12 months commencing on 1 October in any year, and
- (b) in relation to a registered club—the period of 12 months commencing on 1 December in any year.

- (2) For the purposes of the definition of **cancelled credits payment** in subsection (1):

- (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
- (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.

4 Relationship with [Taxation Administration Act 1996](#)

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.

Note—

This Act amends the [Taxation Administration Act 1996](#)—see section 30 and Schedule 5.

5 Notes

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

Part 2 Gaming machine tax

6 Tax on gaming machines

- (1) A tax is payable on profits from gaming machines kept in a hotel or on the premises of a registered club.
- (2) The tax is payable by the hotelier or registered club concerned.
- (3) In the event of a tax default (within the meaning of the [Taxation Administration Act 1996](#)) in respect of an amount of tax for which a hotelier is liable:
 - (a) the hotelier, and
 - (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,are jointly and severally liable to pay the amount concerned, and section 45 of that Act applies accordingly.

Note—

Section 45 of the [Taxation Administration Act 1996](#) provides for recovery of tax where two or more persons are jointly liable to pay it.

7 Payment by instalments

- (1) For the purposes of this Act:
 - (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

(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.

(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.

(3) A hotelier or registered club must:

(a) before the end of each such 21-day period, deposit the amount payable in a bank or financial institution, and

(b) make such arrangements with the Chief Commissioner as enable the Chief Commissioner to access or appropriate that amount (such as by way of direct debit from the account of the hotelier or registered club concerned).

Maximum penalty: 20 penalty units.

(4) 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.

8 Returns

(1) The Board may from time to time, by notice published in the Gazette, require:

(a) all hoteliers and registered clubs that keep gaming machines, or

(b) specified hoteliers or registered clubs that keep gaming machines, or

(c) specified classes of hoteliers or registered clubs that keep gaming machines,

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.

(2) A hotelier or registered club must comply with the requirements of such a notice within the time specified by the notice.

(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.

(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.

(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.

Maximum penalty: 20 penalty units.

9 Calculation and assessment of tax

- (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:
 - (a) calculate the amount of each quarterly instalment of tax payable by the hotelier or club, and
 - (b) advise the Chief Commissioner of the calculated amount.
- (2) The Board may from time to time:
 - (a) where it is of the opinion that the information provided in a return might be incorrect, or
 - (b) for such other reason as seems sufficient to the Board,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.
- (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.

10 Adjustments

- (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.
- (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:
 - (a) hold the difference in credit for the hotelier or club, or
 - (b) refund the difference in accordance with Part 4 of the [Taxation Administration Act 1996](#).

Note—

Part 4 of the [Taxation Administration Act 1996](#) provides for refunds of tax overpayments.

- (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.

11 Apportionment of liability for tax in certain circumstances

- (1) The Chief Commissioner may, in such manner as the Chief Commissioner considers appropriate:
 - (a) apportion the liability for tax as between hoteliers:
 - (i) in any case where there has been a change in the ownership of a hotelier's licence, or
 - (ii) in such other circumstances as the Chief Commissioner considers appropriate, and
 - (b) apportion the liability for tax as between registered clubs:
 - (i) in the event of an amalgamation of a registered club under the [Registered Clubs Act 1976](#), or
 - (ii) in such other circumstances as the Chief Commissioner considers appropriate.
- (2) Subsection (1) (a) does not affect the operation of section 7 (4).

Part 3 Rates of tax

Division 1 Hoteliers

12 Annual rate for hoteliers

- (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%.
- (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:
 - (a) in the sum of \$1,477.50, and
 - (b) on so much of the profits as exceeds \$25,000, at the rate of 15.91%.
- (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:
 - (a) in the sum of \$61,140, and
 - (b) on so much of the profits as exceeds \$400,000, at the rate of 25.91%.
- (4) If the profits from all gaming machines kept in a hotel in a tax year exceed \$1,000,000, tax is payable:
 - (a) in the sum of \$216,600, and

(b) on so much of the profits as exceeds \$1,000,000, at the rate of 30.91%.

13 Instalment rate for hoteliers

- (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.
- (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:
 - (a) the sum of \$369.38, and
 - (b) an amount equal to 15.91% of the amount by which the profits exceed \$6,250.
- (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:
 - (a) the sum of \$15,285, and
 - (b) an amount equal to 25.91% of the amount by which the profits exceed \$100,000.
- (4) If the profits from all gaming machines kept in a hotel in an instalment period exceed \$250,000, the instalment payable is:
 - (a) the sum of \$54,150, and
 - (b) an amount equal to 30.91% of the amount by which the profits exceed \$250,000.

Division 2 Registered clubs

14 Annual rate for registered clubs

- (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.
- (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%.
- (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:
 - (a) in the sum of \$87,280, and
 - (b) on so much of the profits as exceeds \$1,000,000, at the rate of 17.16%, except as provided by Part 4.

15 Instalment rate for registered clubs

- (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.

- (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.
- (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:
 - (a) the sum of \$21,820, and
 - (b) an amount equal to 15.66% of the amount by which the profits exceed \$250,000.
- (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.
- (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.

Part 4 Rebate of tax levied on registered clubs

16 Community development and support expenditure (CDSE) scheme

- (1) The Minister administering the [Registered Clubs Act 1976](#) may from time to time, after consultation with Clubs NSW, publish guidelines (the **CDSE guidelines**) that determine what constitutes the **application of profits to community development and support** for the purposes of this Part.
- (2) The CDSE guidelines must provide for the matters mentioned in Schedule 1.
- (3) Provisions of the CDSE guidelines that from time to time define the terms **Category 1 projects and services** and **Category 2 projects and services** for the purposes of Schedule 1 are to be settled in consultation with Clubs NSW and the Council of Social Service of New South Wales.
- (4) Part 6 of the [Interpretation Act 1987](#) (sections 39, 42 and 43 excepted) applies to the CDSE guidelines.

17 Tax rebate for community development and support expenditure

- (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 14 (3) (b) is by this section reduced by an amount equal to the amount so applied, except as provided by subsection (2).

- (2) The amount by which tax payable under section 14 (3) (b) is reduced by this section cannot exceed an amount equal to 1.5% of the prescribed profits.
- (3) However, the amount of tax payable under section 14 (3) (b) is not to be reduced by this section if the Board is satisfied, on the information provided by a CDSE Local Committee in accordance with the CDSE guidelines, that the registered club claiming the reduction has not complied with the CDSE guidelines.
- (4) In this section:

CDSE Local Committee means a committee established under the CDSE guidelines.

prescribed profits 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.

Part 5 Exemption from or deferral of tax

Division 1 Hardship Review Board

18 Waiver, deferral and writing off of tax in hardship cases

The Hardship Review Board constituted under Division 5 of Part 10 of the [Taxation Administration Act 1996](#) may exercise its functions in relation to tax payable under this Act.

Division 2 Exemption from tax liability of certain registered clubs

19 Constitution of Committee

- (1) There is to be a Committee for the purposes of this Division comprising the following members:
 - (a) the Auditor-General (or a senior officer of the Auditor-General's Office appointed by the Auditor-General),
 - (b) the Secretary of the Treasury (or a senior officer of the Treasury appointed by the Secretary),
 - (c) the Director-General of the Department of Gaming and Racing (or a senior officer of the Department appointed by the Director-General),
 - (d) a person appointed by the Club Industry Advisory Council established by the Minister for Gaming and Racing.
- (2) If a person is not appointed for the purposes of subsection (1) (d), the Minister for Gaming and Racing may appoint a person to be a member of the Committee for the purposes of that paragraph.
- (3) A member of the Committee may appoint a person to act in the place of that member

at meetings of the Committee.

- (4) Each member of the Committee has a deliberative vote and, in the event of an equality of votes, the member referred to in subsection (1) (a) has a second or casting vote.
- (5) The procedure for the calling of meetings of the Committee and the conduct of business at those meetings is to be determined by the Committee.
- (6) The Committee is a continuation of the Committee constituted under Division 3 of Part 4 of the [Registered Clubs Regulation 1996](#) immediately before the commencement of this section.

20 Exemption from tax liability in certain cases of hardship

- (1) The Committee may, by order in writing, exempt a registered club from its liability to pay the whole or part of an instalment of tax if the Committee is satisfied that:
 - (a) a casino was in operation (under the [Casino Control Act 1992](#)) during the whole or part of the instalment period concerned, and
 - (b) the whole or any part of that casino was within 10 kilometres of any part of the premises of the registered club, and
 - (c) the club first became registered under the [Registered Clubs Act 1976](#) before 23 April 1993, and
 - (d) the club is suffering serious financial hardship as a result of a reduction in the profits from approved gaming machines kept by the club during that instalment period, and
 - (e) the reduction in profits is reasonably attributable to the availability of poker machines in the casino during that instalment period, and
 - (f) the exemption is necessary to alleviate or assist in the alleviation of that hardship.
- (2) The Chief Commissioner is to be notified of, and is to give effect to, any order by the Committee under this section.
- (3) Notice of the order is also to be given to the registered club to which the order relates.

21 Application for exemption

- (1) An exemption under this Division may be granted on application by the registered club concerned.
- (2) An application (and any exemption granted on the application) can relate to one instalment of tax only. Further applications in respect of an instalment period can be made.

- (3) An application must be in writing and be accompanied by:
 - (a) a copy of the income and expenditure statement and balance sheet for the registered club in respect of the 3 financial years immediately preceding the application, and
 - (b) such other information and documentation as the Committee may request, being information and documentation that it reasonably requires to determine the application.
- (4) The Committee may require an application and the details and information accompanying an application to be verified by statutory declaration.

22 Effect of previous refusal by Hardship Review Board

The Committee cannot grant an exemption under this Division in respect of the liability of a registered club to pay an instalment of tax if:

- (a) the registered club has made an application to the Hardship Review Board for that Board to waive, defer or write off the tax concerned, and
- (b) the Hardship Review Board has refused the application.

Part 6 Miscellaneous

23 Registered clubs with distinct premises

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.

24 Proceedings for offences

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 [Liquor Act 1982](#).

25 Regulations

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.

26 Review of Act

- (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.

- (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.
- (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.

27 Savings and transitional provisions

Schedule 2 has effect.

28 Amendment of *Liquor Act 1982 No 147*

The *Liquor Act 1982* is amended as set out in Schedule 3.

29 Amendment of *Registered Clubs Act 1976 No 31*

The *Registered Clubs Act 1976* is amended as set out in Schedule 4.

30 Amendment of *Taxation Administration Act 1996 No 97*

The *Taxation Administration Act 1996* is amended as set out in Schedule 5.

Schedule 1 Mandatory provisions for guidelines on Community Development and Support Expenditure (CDSE) Scheme

(Section 16)

1 Minimum proportion of profits to be expended on Category 1 projects and services

Of the funds claimed by a registered club to have been applied to community development and support:

- (a) amounts of not less than 0.75% of prescribed profits (within the meaning of section 17) must have been applied to Category 1 projects and services that comprise community welfare and social services, community development, community health services and employment assistance activities, and
- (b) the balance may be applied to Category 2 projects and services.

2 (Repealed)

3 Community priorities identified by CDSE Local Committees

The CDSE Local Committee for each area of the State in which such a committee is established is to identify the community social expenditure priorities for that area and make the information available to registered clubs (either directly or by furnishing it to Clubs NSW) so that clubs may determine their expenditure with respect to Category 1 projects and services.

4 Availability of registered clubs' assistance to be published

Clubs NSW is to be required to advertise, at times to be prescribed by the CDSE 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.

5 Grants to be accounted for

A registered club claiming a reduction under Part 4 must:

- (a) take such steps as the CDSE 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
- (b) verify, by statutory declaration of some appropriate person or in such other manner as the CDSE guidelines may prescribe, all information supporting its claim and the measures taken by it in compliance with paragraph (a).

Schedule 2 Savings and transitional provisions

(Section 27)

Part 1 Preliminary

1 Regulations

- (1) The regulations may contain provisions of a savings or transitional nature consequent on the enactment of the following Acts:

 this Act

Gaming Machines Act 2001

- (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.
- (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:
 - (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
 - (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.

Part 2 Provisions consequent on enactment of this Act

2 Existing liability to pay duty in respect of gaming machines

- (1) The repeal by this Act of the provisions of Division 4 of Part 5 of the [Liquor Act 1982](#) and of Division 2 of Part 10 of the [Registered Clubs Act 1976](#) 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.
- (2) The repealed provisions are taken to continue to apply to and in respect of:
 - (a) the payment and collection of the duty, and
 - (b) the imposition, payment and collection of any penalty or interest in respect of the duty, and
 - (c) any refund in respect of the duty,as if those provisions had not been repealed.

3 Obligation to prepare returns

The repeal by this Act of any provision of the [Liquor Act 1982](#) or the [Registered Clubs Act 1976](#) does not affect the liability of a hotelier or registered club under the provision to compile, lodge or retain copies of a record or return in relation to any thing done or occurring during a period of time that commenced before the repeal took effect, and any such liability is taken to continue as though the provision had not been repealed.

4 Arrangements for collection of tax

- (1) In this clause:

duty means duty payable under the repealed provisions.

repealed provisions means:

 - (a) Division 4 of Part 5 of the [Liquor Act 1982](#), and
 - (b) Division 2 of Part 10 of the [Registered Clubs Act 1976](#).
- (2) An authorisation in writing, executed by or on behalf of a hotelier or registered club, that was effective to permit the Board to appropriate, by automatic debit from the accounts of the hotelier or club at a bank or financial institution, amounts payable as or in respect of duty under the repealed provisions, by force of this clause has effect to permit similar appropriations by the Chief Commissioner for the purpose of collecting tax.

5 Expenditure guidelines in connection with rebate

Guidelines published under section 87 of the [Registered Clubs Act 1976](#), as in force

immediately before the repeal of that section took effect, are taken to be the CDSE guidelines published under section 16 of this Act and may, under that section, be varied or replaced by subsequent publications.

Schedule 3 Amendment of **Liquor Act 1982**

(Section 28)

[1] Section 4 Definitions

Omit “duty” from paragraph (b) of the definition of **centralised monitoring system (CMS)** in section 4 (1).

Insert instead “tax under the *Gaming Machine Tax Act 2001*”.

[2] Section 4 (1), definition of “Chief Commissioner”

Insert in alphabetical order:

Chief Commissioner means the Chief Commissioner of State Revenue referred to in section 60 of the *Taxation Administration Act 1996*.

[3] Section 68 Grounds for complaint

Omit section 68 (1) (g). Insert instead:

(g) that the licensee has failed to pay tax, or an instalment of that tax, within the time allowed by or under the *Gaming Machine Tax Act 2001* for its payment, or has failed to pay a penalty or interest due for late payment of any such tax or instalment,

[4] Section 76A Date of payment by direct deposit

Insert “or the Chief Commissioner” after “Board” where firstly and secondly occurring.

[5] Section 76A

Insert “or the *Gaming Machine Tax Act 2001*” after “this Act”.

[6] Section 76A

Insert “or the Chief Commissioner, as the case may be,” after “Board” where thirdly occurring.

[7] Part 5, heading

Omit the heading. Insert instead:

Part 5 **Late payment of AAD licence fees**

[8] Part 5, Division 4

Omit the Division.

[9] Section 156 Regulations

Omit section 156 (1A) (r).

[10] Schedule 1 Savings and transitional provisions

Insert at the end of clause 1 (1):

Gaming Machine Tax Act 2001

Schedule 4 Amendment of [Registered Clubs Act 1976](#)

(Section 29)

[1] Section 4 Definitions

Insert in alphabetical order in section 4 (1):

Chief Commissioner means the Chief Commissioner of State Revenue referred to in section 60 of the [Taxation Administration Act 1996](#).

[2] Section 71A Date of payment by direct deposit

Insert “or the Chief Commissioner” after “Board” where firstly and secondly occurring.

[3] Section 71A

Insert “or the [Gaming Machine Tax Act 2001](#)” after “this Act”.

[4] Section 71A

Insert “or the Chief Commissioner, as the case may be,” after “Board” where thirdly occurring.

[5] Section 73 Regulations

Omit section 73 (1A) (r).

[6] Part 10, heading

Omit “and payment of duty”.

[7] Part 10, Division 2

Omit the Division.

[8] Schedule 2 Transitional provisions

Insert at the end of clause 1A (1):

Gaming Machine Tax Act 2001

Schedule 5 Amendment of [Taxation Administration Act 1996](#)

(Section 30)

[1] Section 4 Meaning of “taxation laws”

Insert in alphabetical order:

Gaming Machine Tax Act 2001

[2] Schedule 1 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

Gaming Machine Tax Act 2001