



Australian Capital Territory

Gaming Machine Amendment Act 2020

A2020-9

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Australian Capital Territory

Gaming Machine Amendment Act 2020

A2020-9

An Act to amend the *Gaming Machine Act 2004* and the *Gaming Machine Regulation 2004*

The Legislative Assembly for the Australian Capital Territory enacts as follows:

Part 1 Preliminary

1 Name of Act

This Act is the *Gaming Machine Amendment Act 2020*.

2 Commencement

- (1) This Act (other than sections 8, 12 and 13) commences on the day after this Act's notification day.

Note The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](#), s 75 (1)).

- (2) Sections 8, 12 and 13 commence on 1 July 2020.

3 Legislation amended

This Act amends the *Gaming Machine Act 2004* and the *Gaming Machine Regulation 2004*.

Part 2 Gaming Machine Act 2004

4 Annual report of clubs Section 54 (1)

omit everything before paragraph (a), substitute

- (1) It is a condition of a licence for a club that the licensee's annual report for a financial year of the licensee include information about the following for the financial year:

5 Section 54 (1) (a) (i)

substitute

- (i) the position the influential person occupies in relation to the licensee; and

6 Section 54 (1) (d) (i)

substitute

- (i) the person's position in relation to the licensee; and

7 Computer cabinet access register Section 71 (2)

omit

licensed premises

substitute

authorised premises

8 **Definitions—pt 11**
Section 157A, definitions of *small or medium club* and
small or medium club group

substitute

small or medium club, for a financial year, means a licensee that is a club if—

- (a) the gross revenue in relation to the operation of gaming machines under all authorisation certificates held by the licensee is not more than \$4 000 000 for the financial year; or
- (b) if the gross revenue in relation to the operation of gaming machines under all authorisation certificates held by the licensee is more than \$4 000 000 for the financial year—the licensee would receive a reduced GMT rebate for the financial year because of the application of section 162A (2A).

small or medium club group, for a financial year, means all licensees within a club group if—

- (a) the gross revenue in relation to the operation of gaming machines under all authorisation certificates held by all licensees of the group is not more than \$4 000 000 for the financial year; or
- (b) if the gross revenue in relation to the operation of gaming machines under all authorisation certificates held by all licensees of the group is more than \$4 000 000 for the financial year—the licensees would receive a reduced GMT rebate for the financial year because of the application of section 162A (2A).

9 Audit of financial statements etc
Section 158 (1) (a) and (b)

after

the licensee's gross revenue

insert

for all authorised premises

10 Payment of gaming machine tax or payment to
diversification and sustainability support fund—quarterly
election
Section 161A (1)

omit

under section 162

11 New section 161A (4)

insert

(4) In this section:

required amount—see section 163H (3).

**12 Gaming machine tax rebate—financial year
New section 162A (2A)**

insert

- (2A) However, if the licensee's gross revenue in relation to the operation of gaming machines under all authorisation certificates held by the licensee is more than \$4 000 000 for the financial year, the amount of the GMT rebate for the licensee under subsection (2) is reduced by \$0.50 for each dollar that the licensee's gross revenue for the financial year exceeds \$4 000 000.

Example

A licensee's gross revenue for the 2020-2021 financial year is \$4 350 000. The amount of GMT rebate the licensee is entitled to under s (2) is \$359 125. The amount by which the rebate is reduced under s (2A) is \$175 000. Therefore, the amount of GMT rebate for the licensee is \$184 125.

**13 Gaming machine tax rebate—part financial year
New section 162B (3A)**

insert

- (3A) However, if the amount of GMT rebate the licensee is entitled to would be reduced under section 162A (2A) if the licensee were entitled to the rebate for the whole of the financial year, the amount of the rebate under this section is reduced in accordance with section 162A (2A), as if a reference to \$4 000 000 for the financial year were a reference to the adjusted amount for the entitled part of the year.

**14 Required payment to gambling harm prevention and mitigation fund
Section 163A (1)**

after

the licensee's gross revenue

insert

for each authorised premises

**15 Payment from gambling harm prevention and mitigation fund—minimum community contributions
Section 163D (1) (a)**

omit

section 167 (1) (b)

substitute

section 167 (2) (b)

**16 Meaning of *community purpose* etc—pt 12
Section 166 (1), definition of *community purpose contribution*, paragraph (a) (ii)**

omit

section 167 (1) (b)

substitute

section 167 (2) (b)

17 Section 166 (1), definition of *community purpose contribution*, paragraph (a) (iii)

omit

section 167 (1) (a)

substitute

section 167 (2) (a)

18 Section 167

substitute

167 Minimum community contribution—clubs

- (1) This section applies to a licensee that is a club.
- (2) The minimum community contribution that the licensee must make, as a percentage of the licensee's net revenue is—
 - (a) 0.4% of the licensee's net revenue for each authorised premises for a tax period, paid to the commission and transferred to the Chief Minister's Charitable Fund; and
 - (b) 0.4% of the licensee's net revenue for each authorised premises for a tax period, paid to the gambling harm prevention and mitigation fund; and
 - (c) 8% of the licensee's net revenue for all authorised premises for a reporting year for the licensee, made as a community purpose contribution.
- (3) For a community purpose contribution of a licensee, other than a licensee that is a small or medium club or a club in a small or medium club group, at least 6% of the licensee's net revenue must be a contribution of money.

- (4) However, part of the amount mentioned in subsection (3) may be a contribution in kind rather than of money if the contribution—
- (a) is made under a written arrangement or agreement that has a stated term prescribed by regulation; and
 - (b) meets any other requirements prescribed by regulation.
- (5) The Minister may, on application by the licensee, determine a lower minimum community contribution for the licensee if satisfied that making the minimum community contribution would seriously affect the viability of the licensee's authorised premises.
- (6) A determination under subsection (5) is a disallowable instrument.

Note A disallowable instrument must be notified, and presented to the Legislative Assembly, under the [Legislation Act](#).

- (7) A regulation may prescribe matters in relation to a contribution under this section including—
- (a) how the value of a community purpose contribution for this section is worked out; and
 - (b) when a community purpose contribution is made.
- (8) Despite subsection (3), for each reporting year for the licensee that ends after 30 June 2019 and before 1 July 2021, for a community purpose contribution of the licensee, at least 5% of the licensee's net revenue for all authorised premises for a reporting year must be a contribution of money.
- (9) Subsection (8) and this subsection expire 2 years after the day they commence.

Note Transitional provisions are kept in the Act for a limited time. A transitional provision is repealed on its expiry but continues to have effect after its repeal (see [Legislation Act](#), s 88).

(10) In this section:

small or medium club, for a financial year—see section 157A.

small or medium club group, for a financial year—see section 157A.

**19 Payment of community contributions for a tax period
Section 169 (1)**

omit

section 167 (1) (a) or (b)

substitute

section 167 (2) (a) or (b)

**20 Community purpose contributions—reporting by clubs
Section 172 (1) (a)**

after

gross revenue of the licensee

insert

for all authorised premises

21 Section 172 (1) (b)

after

net revenue of the licensee

insert

for all authorised premises

22 Section 172 (1) (d)*after*

net revenue

insert

for all authorised premises

23 Section 172 (2)*after*

the licensee's net revenue

insert

for all authorised premises

24 Section 172 (3)*after*

gross revenue

insert

for all authorised premises

**25 Community contributions—commission must publish summary
Section 172A (1) (a)***omit*

section 167 (1) (a) or (b)

substitute

section 167 (2) (a) or (b)

26 Section 172A (1) (b) (ii)

omit

net revenue year

substitute

net revenue for all authorised premises for the reporting year

**27 Community contribution shortfall tax
New section 172B (4A) and (4B)**

insert

(4A) Despite subsection (1), the community contribution shortfall tax is 100% for each reporting year that ends after 30 June 2019 and before 1 July 2021.

(4B) Subsection (4A) and this subsection expire 2 years after the day they commence.

Note Transitional provisions are kept in the Act for a limited time. A transitional provision is repealed on its expiry but continues to have effect after its repeal (see [Legislation Act](#), s 88).

28 Section 172B (5), definition of *community contribution shortfall*

omit

club's

substitute

licensee's

29 Section 179A

substitute

179A Review of gaming machine tax rebate

- (1) The Minister must, before 30 November 2022—
 - (a) review the operation of section 162A (Gaming machine tax rebate—financial year); and
 - (b) present a report of the review to the Legislative Assembly.
- (2) This section expires 3 years after the day it commences.

**30 Community contributions—clubs with reporting year beginning before and ending after 1 July 2019
Section 314 (4)**

omit

section 167 (1) (c)

substitute

section 167 (2) (c)

31 New section 314 (4A)

insert

- (4A) Despite section 167 (3), for the part of the reporting year beginning on 1 July 2019, for the community purpose contribution of a licensee, other than a licensee that is a small or medium club or a club in a small or medium club group, at least 5% of the licensee's net revenue for all authorised premises must be a contribution of money.

35 Division 9.4 heading

substitute

Division 9.4 In-kind contributions—Act, s 167 (4)**36 Section 69B heading**

substitute

69B Term of arrangement or agreement—Act, s 167 (4) (a)**37 Section 69C**

substitute

69C Requirements for in-kind contribution—Act, s 167 (4) (b)

- (1) The requirements are that the contribution in kind from a licensee that is a club—
 - (a) does not exceed 2% of the licensee's net revenue for all authorised premises for the relevant reporting year; and
 - (b) is made to a recipient that is not controlled by or related to the club; and
 - (c) is made for the purpose of providing a defined facility, space or program for the recipient.
- (2) Despite subsection (1) (a), for each reporting year for the licensee that ends after 30 June 2019 and before 1 July 2021, the requirement is that the contribution in kind does not exceed 1% of the licensee's net revenue for all authorised premises for the relevant reporting year.
- (3) Subsection (2) and this subsection expire 2 years after the day they commence.

Note Transitional provisions are kept in the Act for a limited time. A transitional provision is repealed on its expiry but continues to have effect after its repeal (see [Legislation Act](#), s 88).

38 **Division 9.5 heading**

substitute

Division 9.5 **Working out value and timing of
community purpose contributions—
Act, s 167 (7)****39** **Club operating multiple authorised premises
Section 69D**

omit

40 **Women's sports
Section 69E (2)**

substitute

- (2) For every \$3 that a licensee that is a club contributes, the licensee's minimum community purpose contribution must be worked out as if the licensee had contributed \$4.

41 **Sections 69F (2) and 69G (2)**

after

a reporting year

insert

for a licensee that is a club

**42 Charging fees for activities or events
Section 69I (1) (a)**

omit

a club

substitute

a licensee that is a club

**43 Working out value of in-kind community purpose
contributions
Section 69K (1)**

after

contribution

insert

by a licensee that is a club

**44 Other statements to be included in annual report of
clubs—Act, s 54 (1) (f)
Section 74A (1)**

omit

club's gross revenue

substitute

licensee's gross revenue for all authorised premises

45 Further amendments, mentions of *club*

omit

club

substitute

licensee

in

- section 67
- section 68 (1)
- section 69 (1) (b) and (c)
- section 69F (2) and examples
- section 69G (2), definitions of *total cost* and *total income* and examples
- sections 69I and 69K

Endnotes

1 Presentation speech

Presentation speech made in the Legislative Assembly on 20 February 2020.

2 Notification

Notified under the [Legislation Act](#) on 7 April 2020.

3 Republications of amended laws

For the latest republication of amended laws, see www.legislation.act.gov.au.

I certify that the above is a true copy of the Gaming Machine Amendment Bill 2020, which was passed by the Legislative Assembly on 2 April 2020.

Clerk of the Legislative Assembly

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