

2020

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Attorney-General)

Gaming Machine Amendment Bill 2020

Contents

	Page
Part 1	
Preliminary	
1 Name of Act	2
2 Commencement	2
3 Legislation amended	2
Part 2	
Gaming Machine Act 2004	
4 Annual report of clubs	
Section 54 (1)	3
5 Section 54 (1) (a) (i)	3
6 Section 54 (1) (d) (i)	3

Contents

	Page	
7	Computer cabinet access register Section 71 (2)	3
8	Definitions—pt 11 Section 157A, definitions of <i>small or medium club</i> and <i>small or medium club group</i>	4
9	Audit of financial statements etc Section 158 (1) (a) and (b)	5
10	Payment of gaming machine tax or payment to diversification and sustainability support fund—quarterly election Section 161A (1)	5
11	New section 161A (4)	5
12	Gaming machine tax rebate—financial year New section 162A (2A)	6
13	Gaming machine tax rebate—part financial year New section 162B (3A)	6
14	Required payment to gambling harm prevention and mitigation fund Section 163A (1)	7
15	Payment from gambling harm prevention and mitigation fund—minimum community contributions Section 163D (1) (a)	7
16	Meaning of <i>community purpose</i> etc—pt 12 Section 166 (1), definition of <i>community purpose contribution</i> , paragraph (a) (ii)	7
17	Section 166 (1), definition of <i>community purpose contribution</i> , paragraph (a) (iii)	8
18	Section 167	8
19	Payment of community contributions for a tax period Section 169 (1)	10
20	Community purpose contributions—reporting by clubs Section 172 (1) (a)	10
21	Section 172 (1) (b)	10
22	Section 172 (1) (d)	11
23	Section 172 (2)	11
24	Section 172 (3)	11
25	Community contributions—commission must publish summary Section 172A (1) (a)	11
26	Section 172A (1) (b) (ii)	12

	Page	
27	Community contribution shortfall tax New section 172B (4A) and (4B)	12
28	Section 172B (5), definition of <i>community contribution shortfall</i>	12
29	Section 179A	13
30	Community contributions—clubs with reporting year beginning before and ending after 1 July 2019 Section 314 (4)	13
31	New section 314 (4A)	13
Part 3	Gaming Machine Regulation 2004	
32	Club's business activities—Act, s 166 (2) (c) Section 67 (1)	14
33	Section 67 (1) (a) and (b)	14
34	Sections 68 (1) and 69 (1)	14
35	Division 9.4 heading	15
36	Section 69B heading	15
37	Section 69C	15
38	Division 9.5 heading	16
39	Club operating multiple authorised premises Section 69D	16
40	Women's sports Section 69E (2)	16
41	Sections 69F (2) and 69G (2)	16
42	Charging fees for activities or events Section 69I (1) (a)	17
43	Working out value of in-kind community purpose contributions Section 69K (1)	17
44	Other statements to be included in annual report of clubs—Act, s 54 (1) (f) Section 74A (1)	17
45	Further amendments, mentions of <i>club</i>	18

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Gaming Machine Amendment Bill 2020

A Bill for

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:

1 **Part 1 Preliminary**

2 **1 Name of Act**

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

4 **2 Commencement**

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

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

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

10 **3 Legislation amended**

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

1 **Part 2** **Gaming Machine Act 2004**

2 **4 Annual report of clubs**
3 **Section 54 (1)**

4 *omit everything before paragraph (a), substitute*

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

8 **5 Section 54 (1) (a) (i)**

9 *substitute*

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

12 **6 Section 54 (1) (d) (i)**

13 *substitute*

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

15 **7 Computer cabinet access register**
16 **Section 71 (2)**

17 *omit*

18 licensed premises

19 *substitute*

20 authorised premises

1 **8** **Definitions—pt 11**
2 **Section 157A, definitions of *small or medium club* and**
3 ***small or medium club group***

4 *substitute*

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

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

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

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

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

3 *after*
4 the licensee's gross revenue
5 *insert*
6 for all authorised premises

7 **10** **Payment of gaming machine tax or payment to**
8 **diversification and sustainability support fund—quarterly**
9 **election**
10 **Section 161A (1)**

11 *omit*
12 under section 162

13 **11** **New section 161A (4)**

14 *insert*
15 (4) In this section:
16 ***required amount***—see section 163H (3).

1 **12 Gaming machine tax rebate—financial year**
2 **New section 162A (2A)**

3 *insert*

4 (2A) However, if the licensee's gross revenue in relation to the operation
5 of gaming machines under all authorisation certificates held by the
6 licensee is more than \$4 000 000 for the financial year, the amount of
7 the GMT rebate for the licensee under subsection (2) is reduced by
8 \$0.50 for each dollar that the licensee's gross revenue for the financial
9 year exceeds \$4 000 000.

10 **Example**

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

15 **13 Gaming machine tax rebate—part financial year**
16 **New section 162B (3A)**

17 *insert*

18 (3A) However, if the amount of GMT rebate the licensee is entitled to
19 would be reduced under section 162A (2A) if the licensee were
20 entitled to the rebate for the whole of the financial year, the amount
21 of the rebate under this section is reduced in accordance with
22 section 162A (2A), as if a reference to \$4 000 000 for the financial
23 year were a reference to the adjusted amount for the entitled part of
24 the year.

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

4 *after*
5 the licensee's gross revenue
6 *insert*
7 for each authorised premises

8 **15 Payment from gambling harm prevention and mitigation**
9 **fund—minimum community contributions**
10 **Section 163D (1) (a)**

11 *omit*
12 section 167 (1) (b)
13 *substitute*
14 section 167 (2) (b)

15 **16 Meaning of *community purpose* etc—pt 12**
16 **Section 166 (1), definition of *community purpose***
17 ***contribution*, paragraph (a) (ii)**

18 *omit*
19 section 167 (1) (b)
20 *substitute*
21 section 167 (2) (b)

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

3 *omit*

4 section 167 (1) (a)

5 *substitute*

6 section 167 (2) (a)

7 **18 Section 167**

8 *substitute*

9 **167 Minimum community contribution—clubs**

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

- 1 (4) However, part of the amount mentioned in subsection (3) may be a
2 contribution in kind rather than of money if the contribution—
- 3 (a) is made under a written arrangement or agreement that has a
4 stated term prescribed by regulation; and
- 5 (b) meets any other requirements prescribed by regulation.
- 6 (5) The Minister may, on application by the licensee, determine a lower
7 minimum community contribution for the licensee if satisfied that
8 making the minimum community contribution would seriously affect
9 the viability of the licensee’s authorised premises.
- 10 (6) A determination under subsection (5) is a disallowable instrument.
- 11 *Note* A disallowable instrument must be notified, and presented to the
12 Legislative Assembly, under the [Legislation Act](#).
- 13 (7) A regulation may prescribe matters in relation to a contribution under
14 this section including—
- 15 (a) how the value of a community purpose contribution for this
16 section is worked out; and
- 17 (b) when a community purpose contribution is made.
- 18 (8) Despite subsection (3), for each reporting year for the licensee that
19 ends after 30 June 2019 and before 1 July 2021, for a community
20 purpose contribution of the licensee, at least 5% of the licensee’s net
21 revenue for all authorised premises for a reporting year must be a
22 contribution of money.
- 23 (9) Subsection (8) and this subsection expire 2 years after the day they
24 commence.
- 25 *Note* Transitional provisions are kept in the Act for a limited time. A
26 transitional provision is repealed on its expiry but continues to have effect
27 after its repeal (see [Legislation Act](#), s 88).

- 1 (10) In this section:
2 *small or medium club*, for a financial year—see section 157A.
3 *small or medium club group*, for a financial year—see section 157A.

4 **19 Payment of community contributions for a tax period**
5 **Section 169 (1)**

- 6 *omit*
7 section 167 (1) (a) or (b)
8 *substitute*
9 section 167 (2) (a) or (b)

10 **20 Community purpose contributions—reporting by clubs**
11 **Section 172 (1) (a)**

- 12 *after*
13 gross revenue of the licensee
14 *insert*
15 for all authorised premises

16 **21 Section 172 (1) (b)**

- 17 *after*
18 net revenue of the licensee
19 *insert*
20 for all authorised premises

1 **22 Section 172 (1) (d)**
2 *after*
3 net revenue
4 *insert*
5 for all authorised premises

6 **23 Section 172 (2)**
7 *after*
8 the licensee's net revenue
9 *insert*
10 for all authorised premises

11 **24 Section 172 (3)**
12 *after*
13 gross revenue
14 *insert*
15 for all authorised premises

16 **25 Community contributions—commission must publish**
17 **summary**
18 **Section 172A (1) (a)**
19 *omit*
20 section 167 (1) (a) or (b)
21 *substitute*
22 section 167 (2) (a) or (b)

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

2 *omit*

3 net revenue year

4 *substitute*

5 net revenue for all authorised premises for the reporting year

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

8 *insert*

9 (4A) Despite subsection (1), the community contribution shortfall tax is
10 100% for each reporting year that ends after 30 June 2019 and before
11 1 July 2021.

12 (4B) Subsection (4A) and this subsection expire 2 years after the day they
13 commence.

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

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

19 *omit*

20 club's

21 *substitute*

22 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.

1 **Part 3** **Gaming Machine Regulation 2004**

2 **32 Club's business activities—Act, s 166 (2) (c)**
3 **Section 67 (1)**

4 *omit*

5 by a club

6 *substitute*

7 by a licensee that is a club

8 **33 Section 67 (1) (a) and (b)**

9 *omit*

10 club's

11 *substitute*

12 licensee's

13 **34 Sections 68 (1) and 69 (1)**

14 *after*

15 contributions

16 *insert*

17 by a licensee that is a club

1 **35 Division 9.4 heading**

2 *substitute*

3 **Division 9.4 In-kind contributions—Act, s 167 (4)**

4 **36 Section 69B heading**

5 *substitute*

6 **69B Term of arrangement or agreement—Act, s 167 (4) (a)**

7 **37 Section 69C**

8 *substitute*

9 **69C Requirements for in-kind contribution—Act, s 167 (4) (b)**

10 (1) The requirements are that the contribution in kind from a licensee that
11 is a club—

12 (a) does not exceed 2% of the licensee's net revenue for all
13 authorised premises for the relevant reporting year; and

14 (b) is made to a recipient that is not controlled by or related to the
15 club; and

16 (c) is made for the purpose of providing a defined facility, space or
17 program for the recipient.

18 (2) Despite subsection (1) (a), for each reporting year for the licensee that
19 ends after 30 June 2019 and before 1 July 2021, the requirement is
20 that the contribution in kind does not exceed 1% of the licensee's net
21 revenue for all authorised premises for the relevant reporting year.

22 (3) Subsection (2) and this subsection expire 2 years after the day they
23 commence.

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

1 **38 Division 9.5 heading**

2 *substitute*

3 **Division 9.5 Working out value and timing of**
4 **community purpose contributions—**
5 **Act, s 167 (7)**

6 **39 Club operating multiple authorised premises**
7 **Section 69D**

8 *omit*

9 **40 Women's sports**
10 **Section 69E (2)**

11 *substitute*

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

15 **41 Sections 69F (2) and 69G (2)**

16 *after*

17 a reporting year

18 *insert*

19 for a licensee that is a club

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

3 *omit*

4 a club

5 *substitute*

6 a licensee that is a club

7 **43 Working out value of in-kind community purpose**
8 **contributions**
9 **Section 69K (1)**

10 *after*

11 contribution

12 *insert*

13 by a licensee that is a club

14 **44 Other statements to be included in annual report of**
15 **clubs—Act, s 54 (1) (f)**
16 **Section 74A (1)**

17 *omit*

18 club's gross revenue

19 *substitute*

20 licensee's gross revenue for all authorised premises

- 1 **45 Further amendments, mentions of *club***
- 2 *omit*
- 3 *club*
- 4 *substitute*
- 5 licensee
- 6 *in*
- 7 • section 67
- 8 • section 68 (1)
- 9 • section 69 (1) (b) and (c)
- 10 • section 69F (2) and examples
- 11 • section 69G (2), definitions of *total cost* and *total income* and
- 12 examples
- 13 • 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 2020.

3 Republications of amended laws

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

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