

AUSTRALIAN CAPITAL TERRITORY

CASINO CONTROL ACT 1988

DETERMINATION OF COMMISSION-BASED PLAYER TAX

INSTRUMENT NO. 222 OF 2000

I, Gary Humphries, under Section 16A of the *Casino Control Act 1988*, hereby -

- (a) with effect from 30 June 2000, revoke the determination under Section 16A of the *Casino Control Act 1988* No 167 of 1994 notified in ACT Gazette No. S312 on 30 December 1994.
- (b) with effect from 1 July 2000, determine commission-based player tax to be payable at a rate in accordance with the following formula:

$$\text{CBPT} = \frac{\text{CBP}}{10} - \text{T}$$

Where:

CBPT represents commission-based player tax payable by the casino licensee for a month;

CBP represents completed commission-based profit for that month;

and

T represents an amount equal to the amount of GST paid by the casino licensee in the previous month in respect of that part of a global GST amount equivalent to completed commission-based

profit provided that any part of the amount of commission-based player tax which is less than zero is disregarded and where the terms **GST** and **global GST amount** have the same meaning as in the *A New Tax System (Goods and Services) Tax Act 1999* (Cwth)

and

- (c) specify that the commission-based player tax is payable for each month on or before the 10th day of the following month.

Dated this 26th day of June 2000

Gary Humphries MLA
Treasurer