

1999

**THE LEGISLATIVE ASSEMBLY FOR THE
AUSTRALIAN CAPITAL TERRITORY**

REVENUE LEGISLATION AMENDMENT BILL 1999

EXPLANATORY MEMORANDUM

Circulated by the authority of the Chief Minister and Treasurer

Kate Carnell MLA

Revenue Legislation Amendment Bill 1999

Summary

The Revenue Legislation Amendment Bill 1999 provides omnibus legislation to implement a number of the Government's revenue initiatives contained in the 1999-2000 Budget. The Bill amends, where appropriate, the *Gaming Machine Act 1987*, the *Lotteries Act 1964* and the *Taxation Administration Act 1987*.

2. Essentially, the Bill will provide for the following:

- Changes to ACT gaming machine tax rates;
- Gaming machine licence application fee;
- Gaming machine licence variation fee;
- Gaming machine Repairer Certificates fees;
- Inter-club link jackpot permits variation fee;
- Lottery permits - variation fee; and
- Objection fees

Financial implications

3. The initiatives contained in this Bill form part of the 1999-2000 Budget, revenue outcomes are contained within the Budget documents.

Details of the Bill are attached.



Details of the Revenue legislation Amendment Bill 1999

PART 1 - PRELIMINARY

Title

Clause 1 provides for the short title for this Act to be the Revenue Legislation Amendment Act 1999.

Commencement

Clause 2 provides for the commencement of this Act to be 1 July 1999.

PART 2 - AMENDMENTS OF THE GAMING MACHINE ACT 1987

Principal Act

Clause 3 refers to the Principal Act being amended in this part as the Gaming Machine Act 1987.

Interpretation

Clause 4 amends the definition of "prescribed percentage" in section 4 of the Principal Act to provide for a new range of tax bands and rates.

Application for licence

Clause 5 amends section 14 of the Principal Act to provide for a prescribed fee to accompany an application for a gaming machine licence.

Variation of licences

Clause 6 amends section 22 of the Principal Act to provide for a prescribed fee to accompany an application for a gaming machine licence variation.

Interclub permits - variation on request by permit holder

Clause 7 amends section 45G of the Principal Act to provide for a prescribed fee to accompany an application to vary an interclub linked jackpot permit.

PART 3 - AMENDMENT OF THE LOTTERIES ACT 1964

Principal Act

Clause 8 refers to the Principal Act being amended in this Part as the Lotteries Act 1964.

Interpretation

Clause 9 amends section 4 of the Principal Act to provide for a definition of “determined fee”.

Approval of lotteries

Clause 10 amends section 7 of the Principal Act to provide for the new definition of “determined fee”.

Insertion

Clause 11 amends the Principal Act by inserting after section 7 a new section “7AA. **Variation of approval**” to provide that where approval has been granted to conduct a lottery, an application to vary that approval shall be accompanied by the determined fee.

Exemption from fees

Clause 12 is amended to provide that the Minister may, by a notice in the *Gazette*, exempt payment of the fee referred to in the new section 7AA.

PART 4 - AMENDMENT TO THE *TAXATION ADMINISTRATION ACT 1999*

Principal Act

Clause 13 refers to the Principal Act being amended in this Part as the *Taxation Administration Act 1999*.

Interpretation

Clause 14 amends section 3 of the Principal Act to provide for a definition of “determined fee”.

Objection

Clause 15 amends section 100 of the Principal Act to provide that objections shall be accompanied by a determined fee; and the fee is refundable if the objection or appeal are wholly or partly allowed or upheld.

Insertion

Clause 16 inserts after section 138 of the Principal Act a new section “138A. **Determination of fees**” to provide that the Minister may determine fees for the purposes of the Principal Act.