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

GAMING MACHINE AMENDMENT BILL 2017

EXPLANATORY STATEMENT

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GAMING MACHINE AMENDMENT BILL 2017

INTRODUCTION

This explanatory statement relates to the Gaming Machine Amendment Bill 2017 (the Amendment Bill) as presented to the ACT Legislative Assembly. It has been prepared in order to assist the reader of the Amendment Bill and to help inform debate on it. It does not form part of the Amendment Bill and has not been endorsed by the Assembly. The Statement must be read in conjunction with the Amendment Bill. It is not, and is not meant to be, a comprehensive description of the Amendment Bill. What is said about a provision is not to be taken as an authoritative guide to the meaning of a provision, this being a task for the courts.

The *Gaming Machine Act 2004* (the Gaming Act) regulates the licensing of gaming machine operators, venues and all gaming machines. For the purposes of the Gaming Act, the *Gambling and Racing Control Act 1999* (the Control Act) provides the overarching legislative framework for gambling in the Territory.

Through section 48 of the Control Act, the *Taxation Administration Act 1999* (other than part 9) applies, with modifications, to gaming laws, including the Gaming Act.

The Control Act establishes the ACT Gambling and Racing Commission (the Commission) with a governing board. The Commission has responsibility for administration of gaming laws and control, supervision and regulation of gaming in the Territory.

BACKGROUND

The *Supporting Local Community Clubs Policy* (the Policy) released in September 2016 included, among other measures, commitments to:

- introduce a gaming machine tax rebate to allow small and medium clubs to retain 50 per cent of the amount otherwise payable; and
- ease administrative burden on small and medium clubs by allowing tax lodgements quarterly rather than monthly.

Small and medium clubs are defined in the Policy as clubs or club groups receiving less than \$4 million Gross Gaming Machine Revenue (GGMR) per annum.

The Policy also included a commitment to a \$10,000 Community Club Grant for small and medium clubs and club groups. This measure can be implemented administratively and is therefore not included in the Amendment Bill. The definition of small and medium clubs and club groups in the Amendment Bill will be used, however, in determining eligibility for the Grant.

The gaming machine tax rebate and Community Club Grant were included in the 2017-18 Budget.

The Government is also improving the community's access to Social Impact Assessments received by the ACT Gambling and Racing Commission through providing for online publication.

OVERVIEW OF THE AMENDMENT BILL

The Amendment Bill proposes amendments to the Act that improve the community's access to Social Impact Assessments, and provide support to small and medium clubs and club groups through a gaming machine taxation rebate and reduced administrative burden.

The Amendment Bill also provides for consequential and minor amendments and a transitional provision for the 2017-18 financial year.

The purpose of the Amendment Bill is to provide:

- the legal framework for a 50 per cent gaming machine tax rebate, commencing in 2017-18, for small and medium clubs/club groups (defined as gaming machine licensee/s with an aggregate Gross Gaming Machine Revenue (GGMR) of less than \$4 million per annum);
- an option for small and medium clubs/club groups to move to quarterly gaming machine tax payments;
- an option for small and medium clubs/club groups to elect to make quarterly payments to the Problem Gambling Assistance Fund (PGAF);
- for the gaming machine tax rebate to be reviewed after two years of operation; and
- for improved public accessibility of social impact assessments.

The Amendment Bill amends the Gaming Act. No other legislation will be amended by this Bill.

HUMAN RIGHTS IMPLICATIONS

During the Amendment Bill's development due regard was given to its compatibility with human rights as set out in the *Human Rights Act 2004*. The measures introduced in the Amendment Bill support the Government's commitment to reduce the number of gaming machines in the Territory, which is intended to reduce gambling harm and support the right to protection of the family and children.

The Amendment Bill may be seen as positively engaging the protection of the family and children (section 11) through the introduction of measures that support the viability of local community clubs during implementation of the reduction of gaming machine authorisations.

Improved community accessibility to Social Impact Assessments also positively engages section 17 (taking part in public life), through ensuring that a wider range of people in the community will be more easily able to access information about proposed new gaming machine venues, or increases to gaming machine numbers at existing venues, and make submissions to the ACT Gambling and Racing Commission if desired. Section 11 (protection of the family and children) is also positively engaged to the extent that improved access to SIAs informs decisions about the availability of gaming machines in the community.

Revenue/Cost Implications

The Amendment Bill will result in a reduction in gaming machine tax revenue received from small and medium clubs/club groups. \$5.383 million over four years has been provided in the 2017-18 Budget to address this cost.

CLAUSE NOTES

Clause 1 Name of Act

This clause is a formal provision setting out the name of the Act as the *Gaming Machine Amendment Act 2017* (the Amendment Act).

Clause 2 Commencement

This clause provides that the Amendment Act will commence on the day after it is notified on the Legislation Register.

Clause 3 Legislation amended

This clause identifies that the *Gaming Machine Act 2004* (the Gaming Act) will be amended.

Clause 4 Social impact assessment—publication Section 13 (2) (a)

Clause 4 amends the existing public notice requirement for the publication of Social Impact Assessments (SIAs), to improve accessibility to the community. Existing section 13(2)(a) provides that an applicant for an authorisation certificate, an amendment of an authorisation certificate, or an in-principle authorisation certificate must give public notice that an SIA will be available for inspection by members of the public at the Commission's office during ordinary business hours for a period of six weeks.

Amended section 13(2)(a) provides that the public notice must state that the SIA will be available for inspection at a place in the ACT named on the Commission's website, and on the Commission's website. Section 13(2)(a)(i) reflects that Access Canberra currently provides services to the community on behalf of the Commission, and that Access Canberra staff are located in a range of offices across the ACT. The Commission's website will identify the location where an SIA may be viewed, and this must be within the ACT. In addition to access to a physical copy of an SIA at the named location, in accordance with section 13(2)(a)(ii) the Commission must publish the SIA on its website.

Clause 5 Section 13 (7)

Clause 5 amends the existing publication requirement for Social Impact Assessments (SIAs), to improve accessibility to the community. Existing section 13(7) provides that the Commission must make an SIA available for inspection by members of the public at the Commission's office during ordinary business hours for a period of six weeks.

Amended section 13(7) provides that an SIA must be made available for inspection at a place in the ACT named on the Commission's website, and on the Commission's website. Section 13(7)(a) reflects that Access Canberra currently provides services to the community on behalf of the Commission, and that staff are located in a range of offices across the ACT. The Commission's website will identify the location where an SIA may be viewed, and this

must be within the ACT. In addition to providing access to a physical copy of an SIA at the named location, the Commission must publish the SIA on its website.

Clause 6 New sections 157A to 157D

Clause 6 inserts four new sections into the Gaming Act – sections 157A to 157D.

Section 157A

New section 157A contains definitions that apply to part 11 (Finance) of the Gaming Act. The definitions are as follows:

- *GMT rebate* – as defined in section 162A, the GMT rebate is a rebate of gaming machine tax. Under sections 162A(2) and 162B(3), the rebate is 50 per cent of an entitled licensee’s gaming machine tax liability.
- *Small or medium club* – means a licensee that is a club if the GGMR of gaming machines operated under all authorisation certificates held by the licensee is less than \$4 million for the financial year. This definition reflects the revised licensing and authorisation framework established by the *Gaming Machine (Reform) Amendment Act 2015*, as a class C licensee can hold multiple authorisation certificates (each club venue has its own authorisation certificate). The aggregate GGMR of all gaming machines operated across all venues by the licensee must be less than \$4 million for the financial year for the licensee to be a ‘small or medium club’ entitled to claim the GMT rebate.
- *Small or medium club group* – means all licensees within a club group if the GGMR of gaming machines operated under all authorisation certificates held by all licensees of the group is less than \$4 million for the financial year. A club group is two or more related licensees, as defined in new section 157B.
- *Tax period*:
 - for a licensee that makes an election under section 161A – ‘tax period’ means a quarter of the year. Currently, all licensees must submit a return and pay tax each month. Section 161A provides that small or medium clubs/club groups that are entitled to claim the GMT rebate (because they meet the definitions above) may elect to pay gaming machine tax each quarter. This definition is part of amendments that provide for a quarterly gaming machine tax payment option for small or medium clubs/club groups.
 - for all other licensees (those not eligible to make an election under 161A, or that choose not to make an election) – ‘tax period’ is a month. The obligation for these licensees to submit a return and pay gaming machine tax each month continues.

Section 157B

New section 157B establishes the meaning of club group and the circumstances in which a gaming machine licensee is related to another licensee or other licensees for part 11 (Finance) of the Gaming Act.

Under section 157B(1), a club group is two or more club licensees that are related to each other because each licensee is related to at least one other licensee in the group. This provision means that a club group consists of two licensees that are related to each other because one or more of the circumstances outlined in section 157B(2) applies. For example, Club A and Club B are related to each other because the clubs share influential persons – influential persons are defined in section 8 of the Gaming Act.

Section 157B(1) also means that a club group consists of more than two licensees where each licensee is related to at least one other licensee in the group. For example, Club A licensee and Club B licensee are related because they have an arrangement or agreement with each other that gives members access to reciprocal benefits. Club B licensee, however, is also separately related to Club C licensee because there is a financial interdependency between the two clubs (Club A licensee is not part of that interdependency). Under section 157B(1), Clubs A, B and C comprise a club group. The aggregate GGMR of all gaming machines operated under all authorisation certificates held by the licensees of clubs A, B and C must be less than \$4 million for the financial year for the club group to meet the definition of ‘small or medium club group’ and therefore be entitled to claim the GMT rebate.

Section 157B provides that a club group does not include a licensee that the Commission determines under section 157C is not part of a club group. The circumstances in which a determination can be made are limited (see below).

Section 157C

Whether or not a licensee is part of a club group is a key element in determining eligibility for the GMT rebate. Where a licensee is part of a club group, the aggregate GGMR of the group must be less than \$4 million for the licensee to be entitled to the GMT rebate.

New section 157C provides for the Commission to make a determination that a licensee is not part of a club group. A determination may only be made on the written request of the licensee under section 157C(2). Note, however, that the Commission has other powers in relation to the eligibility of licensees to claim the GMT rebate, under section 162C and in assessing a licensee’s gaming machine tax liability under section 162D.

Section 157C(1) provides that the section does not apply to a licensee that is related to another licensee where they are related bodies corporate under section 50 of the *Corporations Act 2001* (Cth), or associated entities under section 50AAA of that Act.

Licenses related under those provisions are not able to seek a determination that they are not part of a club group, and the aggregate GGMR of the related bodies or associated entities (and any other related licenses under section 157B) must be less than \$4 million to be entitled to claim the GMT rebate.

Section 157C(3) provides that the Commission's powers to make a determination are limited to circumstances where the Commission is satisfied that the relationship between the licensees within a club group is casual, coincidental or otherwise insignificant. As indicated in the examples provided below this subsection, a casual relationship may exist where licensees share co-branded promotional material for a community event. Under new section 157B(2)(h) licensees with common branding would be considered part of a club group. Similarly, two licensees sharing the same registered office would be considered a club group under section 157B(2)(d); however, if that registered office is the office of an ASIC registered agent, the Commission may make a determination that the licensee is not part of a club group where the licensee requests this in writing.

Where the Commission refuses to determine that a licensee is not part of a club group, this is a reviewable decision under new item 48A inserted by clause 20 of the Amendment Bill.

Section 157C(4) provides that the Commission may revoke a determination that a club is not a club group if the Commission is satisfied that the circumstances in which the determination was made do not apply to the licensee. For example, where the Commission finds that an arrangement to share employees, resources, facilities or services (section 157B(2)(e)) was not casual, but rather was an ongoing arrangement between the licensees.

A decision to revoke a determination that a licensee is not part of a club group is a reviewable decision under new item 48B inserted by clause 20 of the Amendment Bill.

Section 157C(5) provides that a determination may provide for its commencement on or before the notification day. For example, a licensee may seek a determination in August of a particular year that they were not part of a club group from the beginning of that financial year.

Under section 157C(6), a determination is a notifiable instrument.

Section 157D

New section 157D provides that where a licensee becomes, or ceases to be, part of a club group during the financial year, the licensee must notify the Commission in writing within seven days after the day the change occurs.

Clause 7 Gaming machine tax
Section 159 (1)

Clause 7 is part of amendments providing a quarterly payment option for gaming machine tax liabilities for small or medium clubs/club groups, and replaces the word ‘month’ with ‘tax period’. ‘Tax period’ is defined in new section 157A. For eligible licensees that make a quarterly payment election under section 161A, a tax period is a quarter and for all other licensees, a tax period is a month.

Clause 8 Section 159 (2)

Clause 8 replaces existing section 159(2) to reflect the introduction of the definitions of small or medium clubs/club groups. New section 159(2) provides that gaming machine tax for a club licensee is payable in relation to the GGMR from the operation of gaming machines at each authorised premises of the licensee.

New section 159(2A) is similar to the existing section 159(2) in the Gaming Act; however, it has been amended to reflect the quarterly payment option for gaming machine tax for small or medium clubs/club groups. The rate at which tax is payable in relation to a ‘tax period’ is worked out for each month within the tax period, at the prescribed percentage for the month. This means that all licensees will continue to calculate their gaming machine tax liability based on GGMR each month (applying the relevant prescribed percentage/s); however, licensees entitled to elect the quarterly payment option will only need to submit a tax return and payment to the Commission each quarter, rather than each month.

Clause 9 Section 159 (3), definition of *prescribed percentage*, paragraph (a)

Clause 9 amends the definition of ‘prescribed percentage’ in section 159(3)(a) to replace the words ‘of the club’ with ‘of each authorised premises of the licensee’. This amendment clarifies that the prescribed percentage is applied to the GGMR of each authorised premises of the licensee. The amendment better reflects the revised licensing and authorisation framework introduced under the *Gaming Machine (Reform) Amendment Act 2015*, and avoids potential confusion that may arise with the introduction of definitions for small or medium clubs/club groups.

Clause 10 Payment of gaming machine tax
Section 161 (3)

Clause 10 is part of amendments providing a quarterly payment option for gaming machine tax for small or medium clubs/club groups, and replaces the word ‘month’ with ‘tax period’. ‘Tax period’ is defined in new section 157A. For eligible licensees that make a quarterly payment election under section 161A, a tax period is a quarter and for all other licensees, a tax period is a month.

Clause 11 New section 161A

Clause 11 is part of amendments providing a quarterly payment option for gaming machine tax for small or medium clubs/club groups, and inserts new section 161A into the Gaming Act. New section 161A provides that a licensee that claims a GMT rebate under section 162C may make a written election to pay their gaming tax liability quarterly rather than monthly.

Under section 161A(3) an election begins on the first day of the next quarter after the election is made, and continues to apply until the licensee withdraws the election in writing. As only licensees that meet the definition of small or medium club/club group are eligible to claim the GMT rebate and make an election for quarterly payment, the election will cease if a licensee is no longer eligible to claim the rebate.

Clause 12 Section 162

Clause 12 is part of amendments providing a quarterly payment option for gaming machine tax for small or medium clubs/club groups, and substitutes a revised section 162(1) that replaces the requirement for a monthly tax return with a requirement to provide a written tax return within seven days after the end of the tax period. 'Tax period' is defined in new section 157A. For eligible licensees that make a quarterly payment election under section 161A, a tax period is a quarter and for all other licensees, a tax period is a month.

Section 162(2) makes it clear that the tax return must state the gross revenue from the operation of gaming machines at the authorised premises of the licensee during the tax period. This provision reflects that gaming machine taxation is calculated, and returns are required, for each individual authorised premises where gaming machines are operated by a licensee.

Clause 13 New sections 162A to 162D

Clause 13 inserts four new sections into the Gaming Act – sections 162A, 162B, 162C and 162D. These sections in particular should be read in conjunction with the Taxation Administration Act, which applies to the Gaming Act.

Section 162A

New section 162A provides that licensees are entitled to a rebate of gaming machine tax (a 'GMT rebate') if the licensee is a small or medium club, or part of a small or medium club group, for the full financial year.

Section 162A(2) and (3) provide that the amount of the GMT rebate is 50 per cent of the licensee's gaming machine tax liability under section 159 of the Gaming Act, and that the rebate reduces the licensee's tax liability for the financial year. As the rebate reduces the licensee's tax liability, the licensee may pay 50 per cent of the amount of gaming machine tax that would otherwise be payable each tax period.

Section 162B

New section 162B is similar to new section 162A; however, it applies where a licensee is part of a club group for only part of a financial year. In this circumstance, a licensee is entitled (subject to meeting the definitions in section 157A) to a GMT rebate only for the part of the year that the licensee was not part of the club group. As above, section 162B(3) and (4) provide that the amount of the GMT rebate is 50 per cent of the licensee's gaming machine tax liability under section 159 of the Gaming Act, and that the rebate reduces the licensee's tax liability, for the part of the financial year for which the licensee is entitled to the rebate. As the rebate reduces the licensee's tax liability, the licensee may pay 50 per cent of the amount of gaming machine tax that would otherwise be payable each tax period.

For example, a licensee that is a small or medium club enters into an agreement with another licensee that gives members access to reciprocal benefits in January of a particular year. The licensee is therefore part of a club group, and the GGMR of the club group is greater than \$4 million. The licensee would be entitled to the GMT rebate for the period July to December of that year, and from January onwards the licensee would not be entitled to the rebate. A licensee that is no longer entitled to claim the GMT rebate is also no longer eligible for the quarterly payment option for gaming machine tax and PGAF liabilities, through the operation of sections 161A and 163A as amended by clause 14 of the Amendment Bill.

Section 162C

New section 162C provides that a licensee that expects to be a small or medium club or part of a small or medium club group for a financial year may claim a GMT rebate. The amount of the rebate is set out in section 162A or 162B above. The claim must be in writing and include details of expected GGMR for the financial year. The claim may be made on a form approved by the Commission – for example, it may be included as part of a tax return form submitted to the Commission.

Section 162C(3) provides that the Commission may not accept a claim where it is not satisfied on reasonable grounds that the licensee is or will be a small or medium club, or part of a small or medium club group, for the year. For example, the Commission may consider that based on past returns, a licensee's GGMR is likely to be more than \$4 million for the financial year. Where the Commission does not accept a claim, written notice must be provided to the licensee. A decision not to accept a GMT rebate claim is a reviewable decision under new item 48C inserted by clause 20 of the Amendment Bill.

Section 162D

New section 162D provides for an annual adjustment of gaming machine tax. The Commission must assess the licensee's liability for gaming machine tax at the end of the financial year. This assessment must be adjusted for the amount of GMT rebate the licensee

was entitled to for the financial year or part of the year, and any amount of GMT rebate that the licensee has claimed during the financial year.

Under section 162D(2), the Commission must give the licensee written notice of the assessment. The assessment will set out the amount of the licensee's gaming machine tax liability (including any adjustments) and the payment date for any unpaid gaming machine tax.

This section provides that a licensee that has not claimed the GMT rebate during the year (for example, because the licensee was not sure if their GGMR would be less than \$4 million) would still receive the GMT rebate at the end of the financial year. Equally, a licensee that claimed the GMT rebate for the whole year but was not entitled to the rebate for part of the year, because the licensee was part of club group that was not a small or medium club group, would have to pay any unpaid gaming machine tax by the payment date as set out in the assessment.

Note 1 refers to part 19.5 of the *Legislation Act 2001*. This part establishes how the assessment may be given to a licensee.

Note 2 refers to the Taxation Administration Act (except part 9), which applies (with modifications) to gaming laws under the Control Act. Part 4 of the Taxation Administration Act provides for tax refunds. Part 5 of the Taxation Administration Act provides for penalties that may be applied in the event of a tax default.

Clause 14 Required payment to problem gambling assistance fund
Section 163A

Clause 14 is part of amendments providing a quarterly payment option for PGAF liabilities for small or medium clubs/club groups, and replaces the word 'month' with 'tax period'. 'Tax period' is defined in new section 157A. For eligible licensees that make a quarterly payment election under section 161A, a tax period is a quarter and for all other licensees, a tax period is a month.

Clause 15 Section 163A (5), note

Clause 15 replaces the existing note in section 163A(5) to reflect the quarterly payment option for PGAF liabilities for small or medium clubs/club groups. The existing note refers to a licensee being required to give the Commission a monthly return. The wording of the note has been amended to refer to a licensee's obligation to give the Commission a return for 'each tax period'. 'Tax period' is defined in new section 157A. For eligible licensees that make a quarterly payment election under section 161A, a tax period is a quarter and for all other licensees, a tax period is a month.

Clause 16 Problem gambling assistance fund – annual payment option
Section 163AA (3)

Clause 16 is part of amendments providing a quarterly payment option for PGAF liabilities, and replaces the words ‘monthly payments’ with ‘monthly or quarterly payments’. An eligible licensee (with an average monthly PGAF liability of less than \$300) may elect to make an annual PGAF payment rather than monthly or quarterly payments. Section 163AA has been retained despite the introduction of the quarterly payment option to provide eligible licensees with flexibility in meeting their payment obligations to suit their business needs.

Clause 17 Section 163AA (5)

Clause 17 is part of amendments providing a quarterly payment option for PGAF liabilities for small or medium clubs or club groups, and replaces the word ‘month’ with ‘month or quarter’. Monthly or quarterly PGAF payments are not made where a licensee is eligible for, and elects, the annual payment option established by section 163AA.

Clause 18 New section 179A

Clause 18 inserts a new section 179A, which provides for a review of the operation of the gaming machine tax rebate. The Minister must review the operation of new section 162A (Gaming machine tax rebate – financial year) and present a review report to the Legislative Assembly before 30 November 2019.

New section 179A expires four years after commencement as it is no longer required in the Gaming Act once the review of section 162A has been completed.

Clause 19 New part 21

Clause 19 inserts a new part 21 ‘Transitional – Gaming Machine Amendment Act 2017’ in the Gaming Act, consisting of new sections 312 and 313. This new part inserts a transitional provision for the application of the gaming machine tax rebate. As the GMT rebate was included in the 2017-18 Budget and starts from the 2017-18 financial year, the provision ensures that the rebate applies to tax liability incurred since 1 July 2017.

New section 313 provides that the transitional provision expires on 1 July 2018, as it will no longer be required once the 2017-18 financial year is complete.

Clause 20 Reviewable decisions
Schedule 1, new items 48A to 48C

Clause 20 provides for three new reviewable decisions to reflect the introduction of new sections 157C and 162C.

Where a club is part of a club group, the aggregate GGMR of the group must be less than \$4 million in order for the club to be eligible to claim the gaming machine tax rebate. New

section 157C(2) provides that a licensee may request that the Commission determine that they are not part of a club group. Where the Commission refuses to make such a determination, the licensee can apply to the ACT Civil and Administrative Tribunal for review of the decision.

New section 157C(4) provides that a determination that a licensee is not part of a club group may be revoked by the Commission where it is satisfied that the circumstances in which it was made do not apply to the licensee (for example, the Commission finds that the licensee has an arrangement or agreement with another licensee that provides for reciprocal benefits for members). Where the Commission revokes the determination that a licensee is not part of a club group, the licensee can apply to the ACT Civil and Administrative Tribunal for review of the revocation.

New section 162C provides for a licensee that expects to be a small or medium club/club group to claim a gaming machine tax rebate. New section 162C(3) provides that the Commission can notify the licensee that their claim for the tax rebate is not accepted. Where the Commission does not accept a tax rebate claim, the licensee can apply to the ACT Civil and Administrative Tribunal for review of the non-acceptance.

Clause 21 Dictionary, new definition of *authorisation certificate*

Clause 21 inserts the definition of *authorisation certificate* in the dictionary. The definition provides that authorisation certificate is the certificate issued under section 29 of the Gaming Act for class B gaming machines, and the certificate issued under section 23 of the Gaming Act for class C gaming machines.

Clause 22 Dictionary, definition of *club*

Clause 22 amends the definition of club in the dictionary. The words ‘associated incorporation’ are replaced with ‘incorporated association’. This amendment corrects an error that was inadvertently introduced through amendments made by the *Gaming Machine (Reform) Amendment Act 2015*.

Clause 23 Dictionary, new definitions

Clause 23 inserts four new definitions in the dictionary – *club group*, *GMT rebate*, *small or medium club*, *small or medium club group*.

These terms are defined for part 11 (Finance), and support the amendments that provide for the gaming machine tax rebate. ‘Club group’ is defined in new section 157B, ‘GMT rebate’ is defined in new section 162A, and new section 157A contains the definitions of ‘small or medium club’ and ‘small or medium club group’.

Clause 24 Dictionary, definition of *tax law*

Clause 24 omits the definition of ‘tax law’ from the dictionary as this term is no longer used in the Gaming Act. Through the Control Act (section 48), the Gaming Act is a tax law for the purposes of the Taxation Administration Act.

Clause 25 Dictionary, new definition of *tax period*

Clause 25 inserts a new definition of ‘tax period’ in the dictionary. ‘Tax period’ is defined in new section 157A for part 11 (Finance) of the Gaming Act.