

Queensland



# **CASINO CONTROL AMENDMENT ACT 1996**

**Act No. 69 of 1996**



# Queensland



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Queensland



## **Casino Control Amendment Act 1996**

**Act No. 69 of 1996**

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**An Act to amend the *Casino Control Act 1982***

***[Assented to 9 December 1996]***

**The Parliament of Queensland enacts—****Short title**

1. This Act may be cited as the *Casino Control Amendment Act 1996*.

**Commencement**

2. This Act is taken to have commenced on 1 July 1996.

**Act amended**

3. This Act amends the *Casino Control Act 1982*.

**Amendment of s 4 (Interpretation)**

- 4.(1) Section 4(1)—

*insert—*

‘ **“premium junket gaming”** means gaming involving persons who participate in the gaming under special junket agreements.

**“premium junket revenue”** means the total of all amounts (including cheques, whether or not collected) actually received in any month by a casino operator from the conduct of premium junket gaming, less the total of all amounts paid out as winnings during the month for premium junket gaming.

**“special junket agreement”** see section 85D.’.

(2) Section 4(1), definition **“casino gross revenue”**, after ‘in respect of gaming’—

*insert—*

‘, but does not include premium junket revenue for the month’.

**Amendment of s 51 (Casino tax)****5.(1)** Section 51(3)(a)—*omit, insert—*

‘(a) the total of—

- (i) the percentage of the casino gross revenue for the month in question that applies under the associated agreement; and
- (ii) the relevant percentage of the premium junket revenue for the month; or’.

**(2)** Section 51(4), ‘the percentage’—*omit, insert—*

‘a percentage’.

**(3)** Section 51—*insert—*‘**(6)** For subsection (3)(a)—

- (a) if the casino gross revenue for a month is a negative amount, the amount worked out under subsection (3)(a)(i) is a negative amount; and
- (b) if the premium junket revenue for a month is a negative amount, the amount worked out under subsection (3)(a)(ii) is a negative amount.

‘**(7)** In this section—

**“associated agreement”**, for a casino licence, means the agreement mentioned in section 19 under which the casino licence issues.

**“relevant percentage”**, for premium junket revenue, for a casino licence, means—

- (a) the percentage that applies under the associated agreement for premium junket revenue; or
- (b) if a percentage for premium junket revenue does not apply under the associated agreement—the percentage that applies under the associated agreement for casino gross revenue.’.

**Amendment of s 52 (Community benefit levy)**

**6.(1)** Section 52(3), ‘1% of the casino gross revenue’—

*omit, insert—*

‘1% of the total of the casino gross revenue and premium junket revenue’.

**(2)** Section 52—

*insert—*

‘**(3A)** If the total of the amounts mentioned in subsection (3) is a negative amount, the amount of the levy worked out under the subsection is a negative amount.’.

**Replacement of s 53 (Adjustment of payment of casino tax and casino community benefit levy in certain circumstances)**

**7.** Section 53—

*omit, insert—*

**‘Adjustment of casino tax**

‘**53.(1)** Subsection (2) applies in relation to a casino licence if the casino tax for a month (the “**reference month**”) is a negative amount (a “**tax credit**”).

‘**(2)** In working out the casino tax payable for the next month (the “**first adjustment month**”), the tax credit for the reference month is, to the extent possible, to be set off against the casino tax that, apart from this section, would be payable for the first adjustment month.

‘**(3)** Subsection (4) applies if—

- (a) without applying subsection (2), the casino tax for the first adjustment month is a negative amount; or
- (b) after applying subsection (2), part of the tax credit (the “**tax credit balance**”) for the reference month has not been set off against casino tax for the first adjustment month.

‘**(4)** In working out the casino tax payable for the month (the “**second adjustment month**”) after the first adjustment month, the tax credit, or tax credit balance, for the reference month, is, to the extent possible, to be set



off against the casino tax that, apart from this subsection, would be payable for the second adjustment month.

‘(5) In relation to casino tax for a month that is a negative amount, the operation of this section extends only to the 2 months after the month.

### ‘Adjustment of casino community benefit levy

‘53A.(1) Subsection (2) applies in relation to a casino licence if the casino community benefit levy for a month (the “**reference month**”) is a negative amount (a “**levy credit**”).

‘(2) In working out the casino community benefit levy payable for the next month (the “**first adjustment month**”), the levy credit for the reference month is, to the extent possible, to be set off against the casino community benefit levy that, apart from this section, would be payable for the first adjustment month.

‘(3) Subsection (4) applies if—

- (a) without applying subsection (2), the casino community benefit levy for the first adjustment month is a negative amount; or
- (b) after applying subsection (2), part of the levy credit (the “**levy credit balance**”) for the reference month has not been set off against the casino community benefit levy for the first adjustment month.

‘(4) In working out the casino community benefit levy payable for the month (the “**second adjustment month**”) after the first adjustment month, the levy credit, or levy credit balance, for the reference month, is, to the extent possible, to be set off against the casino community benefit levy that, apart from this subsection, would be payable for the second adjustment month.

‘(5) In relation to a casino community benefit levy for a month that is a negative amount, the operation of this section extends only to the 2 months after the month.’

### Insertion of new pt 8, div 1 hdg

8. Part 8, before section 84—

*insert—*

*‘Division 1—Approval and review of agreements’.*

**Insertion of new pt 8, div 2**

**9.** Part 8—

*insert—*

*‘Division 2—Junket agreements*

**‘Definitions**

**‘85A.** In this division—

**“group of participants”** means a group of persons to which a junket agreement applies.

**“junket agreement”** means an agreement entered into by a casino operator, with the approval of the Minister under section 84, with another person (the **“promoter”**) under which—

- (a) the promoter arranges for a group of persons to visit the casino to participate in gaming; and
- (b) the casino operator pays the promoter a commission based on—
  - (i) the amount the persons gamble at the casino; or
  - (ii) the revenue of the casino derived from the persons.

**“participant”** means a person who is a member of a group of participants.

**“promoter”** see definition “junket agreement”.

**“sole participant agreement”** means a junket agreement under which the promoter is the only participant.

**‘Groups of participants**

**‘85B.** A group of participants may consist of 1 person.

**‘Promoter and participant**

‘85C. A promoter and a participant may be the one person.

**‘Special junket agreements**

‘85D.(1) A junket agreement (being a junket agreement that is a sole participant agreement) is a special junket agreement only if—

- (a) the participant is a nonresident of Queensland; and
- (b) the amount agreed to be committed under the agreement by the participant for gaming at the casino is at least the amount prescribed under a regulation for this paragraph.

‘(2) A junket agreement (being a junket agreement that is not a sole participant agreement) is a special junket agreement only if—

- (a) each participant in the group of participants—
  - (i) is a nonresident of Queensland; or
  - (ii) is a person to whom a declaration under subsection (3) applies; and
- (b) the amount agreed to be committed under the agreement by the participants in the group for gaming at the casino is at least the amount prescribed under a regulation for this paragraph.

‘(3) The chief executive may, in relation to a junket agreement that is not a sole participant agreement, declare that a participant in the group of participants is a person whose place of residence is not relevant for the agreement.

‘(4) However, the chief executive may make the declaration only if—

- (a) each other participant in the group is a nonresident of Queensland; and
- (b) it is reasonable to make the declaration, having regard to the nature of the participant’s association with the other participants.’.

**Insertion of new s 129**

10. After section 128—

*insert—*

**‘Overpayments of casino tax**

**‘129.(1)** This section applies if the amount paid by a person as casino tax for a month before the enactment of the *Casino Control Amendment Act 1996* is more than the amount payable, after the commencement of that Act, for the month.

**‘(2)** The Minister may, in relation to the amount of the difference (the **“overpaid amount”**) between the amounts mentioned in subsection (1), either—

- (a) pay to the person an amount equal to the overpaid amount; or
- (b) for amounts of casino tax payable by the person after the enactment of the *Casino Control Amendment Act 1996*, credit the person with an amount equal to the overpaid amount.’.