

Queensland



Subordinate Legislation 2000 No. 137

Casino Control Act 1982

Charitable and Non-Profit Gaming Act 1999

Gaming Machine Act 1991

Interactive Gambling (Player Protection) Act 1998

Keno Act 1996

Lotteries Act 1997

Wagering Act 1998

**TREASURY LEGISLATION AMENDMENT
REGULATION (No. 1) 2000**

TABLE OF PROVISIONS

Section		Page
PART 1—PRELIMINARY		
1	Short title	3
2	Commencement	3
PART 2—AMENDMENT OF CASINO CONTROL REGULATION 1999		
3	Regulation amended in pt 2	3
4	Amendment of sch 4 (Fees)	3
PART 3—AMENDMENT OF CHARITABLE AND NON-PROFIT GAMING REGULATION 1999		
5	Regulation amended in pt 3	3
6	Amendment of sch 2 (Fees)	4
PART 4—AMENDMENT OF GAMING MACHINE REGULATION 1991		
7	Regulation amended in pt 4	4

8	Replacement of s 39 (Gaming machine tax)	4
9	Amendment of sch 6 (Fees)	5
	PART 5—AMENDMENT OF INTERACTIVE GAMBLING (PLAYER PROTECTION) REGULATION 1998	
10	Regulation amended in pt 5	5
11	Amendment of s 6 (Calculation of interactive gambling tax—Act, s 113)	5
12	Amendment of sch 3 (Fees)	7
	PART 6—AMENDMENT OF KENO REGULATION 1997	
13	Regulation amended in pt 6	8
14	Amendment of sch 3 (Fees)	8
	PART 7—AMENDMENT OF LOTTERIES REGULATION 1997	
15	Regulation amended in pt 7	8
16	Amendment of s 3 (Definitions)	8
17	Amendment of s 6 (Lottery tax—Act, s 94)	8
18	Amendment of s 7 (Returns for calculation of lottery tax—Act, s 96)	9
19	Amendment of sch 3 (Fees)	9
	PART 8—AMENDMENT OF WAGERING REGULATION 1999	
20	Regulation amended in pt 8	9
21	Amendment of s 6 (Wagering tax—Act, s 166)	10
22	Amendment of s 8 (Returns for calculation of wagering tax—Act, s 167)	10
23	Amendment of sch 3 (Fees)	10

PART 1—PRELIMINARY

Short title

1. This regulation may be cited as the *Treasury Legislation Amendment Regulation (No. 1) 2000*.

Commencement

2. This regulation commences on 1 July 2000.

PART 2—AMENDMENT OF CASINO CONTROL REGULATION 1999

Regulation amended in pt 2

3. This part amends the *Casino Control Regulation 1999*.

Amendment of sch 4 (Fees)

4. Schedule 4, item 6, '90.00'—
omit, insert—
'99.00'.

PART 3—AMENDMENT OF CHARITABLE AND NON-PROFIT GAMING REGULATION 1999

Regulation amended in pt 3

5. This part amends the *Charitable and Non-Profit Gaming Regulation 1999*.

Amendment of sch 2 (Fees)

6. Schedule 2, item 9, '90.00'—

omit, insert—

'99.00'.

**PART 4—AMENDMENT OF GAMING MACHINE
REGULATION 1991****Regulation amended in pt 4**

7. This part amends the *Gaming Machine Regulation 1991*.

Replacement of s 39 (Gaming machine tax)

8. Section 39—

omit, insert—

'Gaming machine tax

'**39.(1)** This section prescribes percentages for section 165(3) and (4) of the Act.

'**(2)** For category 1 licensed premises, the percentage is 35.91%.

'**(3)** For category 2 licensed premises, the percentage is as follows—

- (a) for the first \$9 500 of monthly taxable metered win—nil;
- (b) for the amount of the monthly taxable metered win that is more than \$9 500 but not more than \$75 000—17.91%;
- (c) for the amount of the monthly taxable metered win that is more than \$75 000 but not more than \$150 000—20.91%;
- (d) for the amount of the monthly taxable metered win that is more than \$150 000 but not more than \$300 000—23.91%;
- (e) for the amount of the monthly taxable metered win that is more than \$300 000 but not more than \$1 400 000—25.91%;

- (f) for the amount of the monthly taxable metered win that is more than \$1 400 000—35.91%.’.

Amendment of sch 6 (Fees)

9. Schedule 6, item 16, ‘90’—

omit, insert—

‘99’.

PART 5—AMENDMENT OF INTERACTIVE GAMBLING (PLAYER PROTECTION) REGULATION 1998

Regulation amended in pt 5

10. This part amends the *Interactive Gambling (Player Protection) Regulation 1998*.

Amendment of s 6 (Calculation of interactive gambling tax—Act, s 113)

11.(1) Section 6(1)—

omit, insert—

‘**6.(1)** For section 113(2)¹ of the Act, the interactive gambling tax payable by a licensed provider, for the authorised games conducted by the provider during a month, is the total amount of gross tax for the games for the month less the total GST deduction for the month.

‘**(1A)** The gross tax for an authorised game conducted by a licensed provider for a month is the total of the tax components for the game for the month calculated under subsections (2) to (4).

¹ Section 113 (Liability to tax) of the Act

‘(1B) The total GST deduction for a month is the sum of the GST deductions for all of the monthly component amounts for the month.

‘(1C) The GST deduction for a monthly component amount for a month is the lesser of the following amounts—

- (a) the part of the global GST amount for the month that relates to the monthly component amount;
- (b) the monthly component amount for the month.’.

(2) Section 6(2), ‘the game’, first mention—

omit, insert—

‘a game’.

(3) Section 6(3), ‘the game’, first mention—

omit, insert—

‘a game’.

(4) Section 6(4), ‘the game’, first mention—

omit, insert—

‘a game’.

(5) Section 6—

insert—

‘(5) In this section—

“**global GST amount**”, for a month for the authorised games conducted by a licensed provider, means the global GST amount calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month for the conduct of the games.

“**monthly component amount**”, for a month for the authorised games conducted by a licensed provider, means the total of the amounts of a tax component for the month for the games.

Example—

A licensed provider conducts 3 games during a month. The monthly component amounts for the month are calculated as follows—

	Queensland component of tax calculated under subsection (2)	Amount of tax calculated under subsection (3) for participating jurisdiction A	Amount of tax calculated under subsection (3) for participating jurisdiction B	Non- participating jurisdictions' component of tax calculated under subsection (4)
Game 1	\$1500	\$1000	\$800	\$200
Game 2	\$1600	\$1200	\$900	\$150
Game 3	\$200	nil	nil	nil
Monthly component amounts	\$3300	\$2200	\$1700	\$350

“tax component” means any of the following—

- (a) the Queensland component of tax calculated under subsection (2) for a game;
- (b) an amount of tax calculated under subsection (3) for a game for a participating jurisdiction;
- (c) the non-participating jurisdictions' component of tax calculated under subsection (4) for a game.'

Amendment of sch 3 (Fees)

12. Schedule 3, item 4, '90.00'—

omit, insert—

'99.00'.

PART 6—AMENDMENT OF KENO REGULATION 1997

Regulation amended in pt 6

13. This part amends the *Keno Regulation 1997*.

Amendment of sch 3 (Fees)

14. Schedule 3, item 3, ‘90.00’—

omit, insert—

‘99.00’.

PART 7—AMENDMENT OF LOTTERIES REGULATION 1997

Regulation amended in pt 7

15. This part amends the *Lotteries Regulation 1997*.

Amendment of s 3 (Definitions)

16. Section 3—

insert—

‘ **“global GST amount”**, for a lottery licensee for a month, means the global GST amount, calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month for the conduct of lotteries under the lottery licence.’.

Amendment of s 6 (Lottery tax—Act, s 94)

17.(1) Section 6(4), ‘lottery tax payable’—

omit, insert—

‘gross tax amount’.

(2) Section 6—

insert—

‘(5) The lottery tax payable for a month is the gross tax amount less the lesser of the following amounts—

- (a) the global GST amount for the month;
- (b) the gross tax amount for the month.’.

Amendment of s 7 (Returns for calculation of lottery tax—Act, s 96)

18. Section 7—

insert—

‘(5) A return must also state the lottery licensee’s global GST amount for the month to which the return relates.’.

Amendment of sch 3 (Fees)

19. Schedule 3, item 4, ‘90.00’—

omit, insert—

‘99.00’.

PART 8—AMENDMENT OF WAGERING REGULATION 1999

Regulation amended in pt 8

20. This part amends the *Wagering Regulation 1999*.

Amendment of s 6 (Wagering tax—Act, s 166)

21.(1) Section 6(1), ‘166(1)(a) and (2)²’—

omit, insert—

‘166(2)(a) and (3)³’.

(2) Section 6(1A), ‘166(1)(b)’—

omit, insert—

‘166(2)(b)’.

(3) Section 6(2), ‘166(3)’—

omit, insert—

‘166(4)’.

Amendment of s 8 (Returns for calculation of wagering tax—Act, s 167)

22. Section 8—

insert—

‘(e) state the authority holder’s global GST amount, calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month to which the return relates, for wagering conducted under the wagering authority.’.

Amendment of sch 3 (Fees)

23. Schedule 3, item 4, ‘90.00’—

omit, insert—

‘99.00’.

² Section 166 (Calculation and payment of wagering tax) of the Act

³ Section 166 (Calculation and payment of wagering tax) of the Act

ENDNOTES

1. Made by the Governor in Council on 29 June 2000.
2. Notified in the gazette on 30 June 2000.
3. Laid before the Legislative Assembly on . . .
4. The administering agency is the Treasury Department.