

# **Gaming Machine Amendment Regulation (No. 1) 2017**

Explanatory notes for SL 2017 No. 125

Made under the

*Gaming Machine Act 1991*

## **General Outline**

Short Title

*Gaming Machine Amendment Regulation (No. 1) 2017*

### **Authorising law**

Sections 54(7)(a), 312(3) and 366 of the *Gaming Machine Act 1991*

### **Policy objectives and the reasons for them**

The objective of the *Gaming Machine Amendment Regulation (No. 1) 2017* (Amendment Regulation) is to make a number of amendments to the *Gaming Machine Regulation 2002* (Gaming Machine Regulation) that are consequential to the passage of the *Major Sports Facilities and Other Legislation Amendment Act 2016* (MSFOLA Act), the *Australian Border Force Act 2015* (Cwlth) (ABF Act) and the *Customs and Other Legislation Amendment (Australian Border Force) Act 2015* (Cwlth) (COLA Act).

#### *Gaming machine tax provisions*

Currently, section 51 of the Gaming Machine Regulation prescribes a progressive scale of percentages at which monthly taxable metered wins for a particular category of licensed premises are calculated. Section 51(1) specifies that the section prescribes these percentages for section 312(3) and (4) of the *Gaming Machine Act 1991* (Gaming Machine Act).

On 1 January 2017, the MSFOLA Act amended the Gaming Machine Act to change the way in which gaming machine revenue, for category 2 licensed premises (clubs) that operate additional premises, is assessed for taxation purposes. Sections 312(3) and (4) of the Gaming Machine Act, which required gaming machine revenue for all of the club's premises to be aggregated before the prescribed tax rate was applied, were removed. A new subsection (3) was inserted to provide for monthly gaming machine revenue from all of the club's premises to be calculated on a per-premises, rather than per-licence, basis.

As section 312(4) in the Gaming Machine Act no longer exists, the reference to this provision in section 51(1) of the Gaming Machine Regulation is now redundant and should be removed.

### Change to prescribed entities

Section 54(7)(a) of the Gaming Machine Act provides that the Commissioner for Liquor and Gaming (Commissioner) may approve disclosure of confidential or other information, gained by a person in performing certain functions under the Gaming Machine Act, to an entity prescribed by regulation. The 'Australian Customs Service' and the 'Department of Immigration and Citizenship' are currently prescribed entities in Schedule 1 of the Gaming Machine Regulation.

On 23 May 2009, the Australian Customs Service was renamed the Australian Customs and Border Protection Service (ACBPS). On 18 September 2013, the Department of Immigration and Citizenship was renamed as the Department of Immigration and Border Protection. On 1 July 2015, the Department of Immigration and Border Protection and the ACBPS were integrated into a single Department of State.

Further, on 1 July 2015, the ABF Act established the Australian Border Force as an operational border control and enforcement entity within the Department of Immigration and Border Protection. At the same time, the COLA Act repealed the *Customs Administration Act 1985* (Cwlth), which had the effect of abolishing both the ACBPS as a statutory agency and the statutory office of the Chief Executive Officer.

Pursuant to these changes, the duties and responsibilities previously undertaken by the Australian Customs Service and the Department of Immigration and Citizenship are now undertaken by the Department of Immigration and Border Protection. Accordingly, the 'Department of Immigration and Border Protection' should be declared as a prescribed entity in Schedule 1 of the Gaming Machine Regulation, in order to ensure the Commissioner is able to approve disclosure of confidential or other information to this entity, if permissible circumstances arise.

## **Achievement of policy objectives**

The Amendment Regulation achieves the policy objectives by:

- amending section 51(1) of the Gaming Machine Regulation to remove reference to section 312(4) of the Gaming Machine Act; and
- replacing the 'Australian Customs Service' and 'Department of Immigration and Citizenship' in Schedule 1 of the Gaming Machine Regulation with the 'Department of Immigration and Border Protection'.

## **Consistency with policy objectives of authorising law**

The Amendment Regulation is consistent with the policy objectives of the Gaming Machine Act.

## **Benefits and costs of implementation**

There are no costs to Government in implementing the Amendment Regulation.

## **Consistency with fundamental legislative principles**

This Amendment Regulation is consistent with fundamental legislative principles.

## **Consultation**

No external consultation has been undertaken as the Amendment Regulation makes minor technical amendments that do not change the operation of the Gaming Machine Act.