

# Gaming Tax Notice 2020

## Human Rights Certificate

### Prepared in accordance with Part 3 of the *Human Rights Act 2019*

In accordance with section 41 of the *Human Rights Act 2019* (Human Rights Act), I, Yvette D'Ath MP, Attorney-General and Minister for Justice, and Leader of the House provide this human rights certificate with respect to the *Gaming Tax Notice 2020* (Gaming Tax Notice) made under the *Casino Control Act 1982* (Casino Control Act) and *Gaming Machine Act 1991* (Gaming Machine Act).

In my opinion, the Gaming Tax Notice, as tabled in the Legislative Assembly, is compatible with the human rights protected by the Human Rights Act. I base my opinion on the reasons outlined in this statement.

### Overview of the Subordinate Legislation

The Casino Control Act provides that a casino tax for a given month is required to be paid on or before the 7<sup>th</sup> day of the following month.

The Gaming Machine Act provides that a gaming machine tax (which includes any health services levy) for a given month is required to be paid on or before the 10<sup>th</sup> day of the following month.

Tax calculated on gaming machine revenue earned in March 2020 was due to be paid by casinos by 7 April 2020, and by clubs and hotels by 10 April 2020.

In accordance with section 367C of the Gaming Machine Act, the Minister may defer payment of a gaming tax payable under the Gaming Machine Act and Casino Control Act via a gaming tax notice, subject to the approval of the Treasurer. The power to defer includes the power to decide the terms for the payment of any deferred gaming tax and refund any gaming tax that may have already been paid.

In order to support businesses that have been negatively impacted by health directives to close during the COVID-19 emergency, the Treasurer approved:

- the deferral of the March 2020 gaming machine tax payable under the Gaming Machine Act;
- the deferral of the March 2020 casino tax payable under the Casino Control Act to the extent that it relates to gaming machine revenue; and
- a refund of the March 2020 gaming machine tax and health services levy that might have already been paid by clubs and hotels.

Under the approval granted by the Treasurer, the deferred March 2020 gaming machine taxes (including any March 2020 gaming machine taxes which have been refunded) is required to be

repaid in three equal instalments in February 2021, April 2021 and June 2021, unless licensees opt to make the repayment in one lump sum in February 2021.

The Gaming Tax Notice provides for the deferral, refund and repayment of the March 2020 gaming machine taxes in accordance with the Treasurer's approval.

## **Human Rights Issues**

The Gaming Tax Notice does not affect or engage a human right.

## **Conclusion**

I consider that the Gaming Tax Notice is compatible with the Human Rights Act because it does not raise a human rights issue.

**YVETTE D'ATH MP**  
Attorney-General and Minister for Justice  
Leader of the House

© The State of Queensland 2020