

# Gaming Tax Notice (No.2) 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 (No.2) 2020* (Gaming Tax Notice) made under the *Lotteries Act 1997* (Lotteries 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 Lotteries Act provides that a lottery tax is required to be paid in accordance with a regulation. The Lotteries Regulation 2007 provides that a lottery tax for a given month must be paid on or before the 7<sup>th</sup> day of the following month.

In accordance with section 367C of the Gaming Machine Act, the Minister responsible for gambling regulation may defer payment of a gaming tax payable under the Lotteries 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.

To help manage the impact of the Coronavirus (COVID-19) pandemic on the sole lottery operator licensed under the Lotteries Act and its retail venue partners, the Gaming Tax Notice defers the collection of the July 2020, August 2020, September 2020, October 2020, November 2020 and December 2020 lottery taxes. The deferred taxes must be paid in full before 1 April 2021, including by instalments due before that date, on terms decided by the Commissioner for Liquor and Gaming. The Treasurer approved this arrangement at the suggestion of the Minister on 5 August 2020.

### 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

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