

Gaming Tax Amendment 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, Shannon Fentiman, Attorney-General and Minister for Justice, Minister for Women and Minister for the Prevention of Domestic and Family Violence provide this human rights certificate with respect to the Gaming Tax Amendment Notice 2020 (Amendment Notice) made under the *Gaming Machine Act 1991* (Gaming Machine Act) and *Casino Control Act 1982* (Casino Control Act).

In my opinion, the Gaming Tax Amendment 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

Tax (which includes any health services levy) 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.

However, to assist gaming licensees manage the financial impacts of health directives to close during the coronavirus (COVID-19) emergency, the Gaming Tax Notice 2020 (Gaming Tax Notice) deferred the March 2020 gaming taxes on terms which require their repayment in three equal instalments due in February 2021, April 2021 and June 2021, unless licensees opt to make the repayment in one lump sum in February 2021.

In order to provide further support for gaming licensees as they continue to navigate the challenges posed by COVID-19, the Government has approved a further deferral of the March 2020 gaming taxes to June 2020.

Section 367C of the Gaming Machine Act enables a gaming tax notice to be made to defer payment of a gaming tax payable under the Gaming Machine Act and Casino Control Act, subject to the approval of the Treasurer.

The Gaming Tax Amendment Notice provides for the further deferral of the March 2020 gaming taxes in accordance with the Government's decision and the Treasurer's approval.

Human Rights Issues

The Gaming Tax Amendment Notice does not affect or engage with a human right protected under the Human Rights Act.

Conclusion

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

SHANNON FENTIMAN MP
Attorney-General and Minister for Justice
Minister for Women Minister for the Prevention of Domestic and Family Violence

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