



Queensland

Casino Control Act 1982
Gaming Machine Act 1991

Gaming Tax Notice 2020

Current as at 17 December 2020

Repeal/Expiry Information

This is the last reprint before expiry. Expired on 30 April 2022 the COVID-19 legislation expiry day—see 1991 Act No. 7 s 367E(3).

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Gaming Tax Notice 2020

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Gaming Tax Notice 2020

1 Short title

This notice may be cited as the *Gaming Tax Notice 2020*.

2 Commencement

This notice is taken to have commenced on 1 March 2020.

Note—

This notice expires on the COVID-19 legislation expiry day. See section 367E(3) of the Act.

3 Deferral of payment of gaming machine tax and health services levy for March 2020

- (1) This section applies to an amount payable for March 2020 as—
 - (a) gaming machine tax under section 312 of the Act; or
 - (b) a health services levy under section 316B of the Act.
- (2) Payment of the amount is deferred.
- (3) The amount must be paid on or before the day approved by the commissioner under section 4.

4 Commissioner may approve day for payment of deferred gaming machine tax and health services levy

- (1) The commissioner may approve a day between 10 and 30 June 2021 for payment of an amount under section 3(3).
- (2) A day approved by the commissioner under this section must be published on the department's website.

5 Return of gaming machine tax

- (1) This section applies to an amount of gaming machine tax payable for March 2020 under section 312 of the Act if—

- (a) payment of the amount is deferred under section 3(2);
and
 - (b) a person paid the amount to the commissioner on or
before 31 March 2020.
- (2) The amount may be returned to the person.
 - (3) To remove any doubt, it is declared that the return of the
amount to the person under this section does not limit or
otherwise affect the person's liability to pay an amount of
gaming machine tax for March 2020 under section 4.

6 Deferral of payment of casino tax

- (1) This section applies to an amount payable as casino tax under
the *Casino Control Act 1982*, section 51 in relation to gaming
machine revenue for March 2020.
- (2) Payment of the amount is deferred.
- (3) The amount must be paid on or before 7 June 2021.
- (4) In this section—

fully-automated table game machine see the *Casino Control
Regulation 1999*, section 19(2).

gaming machine revenue means the part of casino gross
revenue and premium junket revenue, within the meaning of
the *Casino Control Act 1982*, derived from the operation of
gaming machines, other than fully-automated table game
machines.