



Queensland

Gaming Machine Act 1991
Lotteries Act 1997

Gaming Tax Notice (No. 2) 2020

Current as at 4 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 (No. 2) 2020

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Gaming Tax Notice (No. 2) 2020

1 Short title

This notice may be cited as the *Gaming Tax Notice (No. 2) 2020*.

2 Commencement

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

Note—

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

3 Deferral of payment of lottery tax

- (1) This section applies to an amount payable for a prescribed month as lottery tax under the *Lotteries Act 1997*, section 94.
- (2) Payment of the amount is deferred.
- (3) The commissioner may approve—
 - (a) payment of the amount in 1 or more instalments; and
 - (b) the day on or before which the amount, or each instalment of the amount, must be paid.
- (4) A day approved by the commissioner under subsection (3)(b) must be before 1 April 2021.
- (5) The commissioner must give written notice of the commissioner's approval under subsection (3) to a person who is liable to pay the amount.
- (6) In this section—

prescribed month means each month—

 - (a) from and including July 2020; and
 - (b) until and including December 2020.