

South Australia



ANNO QUADRAGESIMO NONO  
ELIZABETHAE II REGINAE  
A.D. 2000

**GAMING MACHINES (MISCELLANEOUS) AMENDMENT ACT 2000**

No. 27 of 2000

[Assented to 29 June 2000]

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An Act to amend the Gaming Machines Act 1992.

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## **SUMMARY OF PROVISIONS**

1.      **Short title**
2.      **Commencement**
3.      **Amendment of s. 29—Certain applications require advertisement**
4.      **Amendment of s. 72A—Tax system operable from beginning of 1996/1997 financial year**
5.      **Amendment of s. 84—Prosecution of summary offences**

**The Parliament of South Australia enacts as follows:**

**Short title**

1. (1) This Act may be cited as the *Gaming Machines (Miscellaneous) Amendment Act 2000*.

(2) The *Gaming Machines Act 1992* is referred to in this Act as "the principal Act".

**Commencement**

2. This Act will come into operation on 1 July 2000.

**Amendment of s. 29—Certain applications require advertisement**

3. Section 29 of the principal Act is amended by striking out subsection (2) and substituting the following subsection:

(2) Where an application is required to be advertised, notice of the application, in the prescribed form, must—

(a) be published by the applicant—

(i) in a newspaper circulating generally throughout the State; and

(ii) in the case of an application in respect of a gaming machine licence—in another newspaper circulating in the area in which the licensed premises are, or are to be, situated; and

(iii) in the Gazette,

at least 28 days before the date fixed for the hearing of the application; and

(b) in the case of an application in respect of a gaming machine licence, be served on the council under the *Local Government Act 1999* for the area in which the licensed premises are, or are to be, situated.

**Amendment of s. 72A—Tax system operable from beginning of 1996/1997 financial year**

4. Section 72A of the principal Act is amended—

(a) by striking out "by the licensee from the business carried out pursuant to the licence" from subsection (1) and substituting "in respect of the licensed premises";

(b) by striking out subsection (2);

(c) by inserting "(subject to subsection (3a))" in subsection (3) after "to be calculated and paid";

(d) by inserting the following subsections after subsection (3):

(3a) The monthly instalments referred to in subsection (3) will be determined on the basis of the net gambling revenue derived in respect of the licensed premises for the whole of the relevant financial year whether that revenue is derived by the same person or different persons during different parts of the year or pursuant to one gaming machine licence or to two or more gaming machines licences during different parts of the year.

(3b) The holder of a gaming machine licence at the end of a month in respect of which an instalment referred to in subsection (3) is payable is liable for the amount payable in respect of that month whether he or she was the holder of the licence throughout the month or not.;

- (e) by striking out "in respect of the 1998/1999 financial year and each successive financial year" from paragraph (c) of the definition of "prescribed percentage" in subsection (6) and substituting "in respect of the 1998/1999 and 1999/2000 financial years";
- (f) by inserting the following paragraph after paragraph (c) of the definition of "prescribed percentage" in subsection (6):

(d) in respect of the 2000/2001 financial year and each successive financial year—

- (i) in the case of a non-profit business—an amount calculated in accordance with the following formula:

<i>Tax Threshold</i>	<i>Tax Rate</i>
For an annual NGR of \$399 000 or less . . . . .	20.91% of NGR
For an annual NGR of more than \$399 000 but equal to or less than \$945 000 . . . . .	\$83 430.90 plus 25.91% of the excess NGR over \$399 000
For an annual NGR of more than \$945 000 . . . . .	\$224 899.50 plus 30.91% of the excess NGR over \$945 000;

- (ii) in any other case—an amount calculated in accordance with the following formula:

<i>Tax Threshold</i>	<i>Tax Rate</i>
For an annual NGR of \$399 000 or less . . . . .	25.91% of NGR
For an annual NGR of more than \$399 000 but equal to or less than \$945 000 . . . . .	\$103 380.90 plus 34.41% of the excess NGR over \$399 000
For an annual NGR of more than \$945 000 . . . . .	\$291 259.50 plus 40.91% of the excess NGR over \$945 000.

**Amendment of s. 84—Prosecution of summary offences**

5. Section 84 of the principal Act is amended by striking out "an offence" and substituting "a summary offence".