

Version
as at 21 September 2021



Gaming Duties Act 1971

Public Act 1971 No 34
Date of assent 29 October 1971
Commencement see section 1

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
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This Act is administered by the Inland Revenue Department.

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Schedule 1

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Schedule 2

Enactments relating to lottery duty repealed (from 1 April 1971)

An Act to consolidate and amend the law relating to totalisator duty and lottery duty

1 Short Title, commencement, etc

- (1) This Act may be cited as the Gaming Duties Act 1971.
- (2) Part 1, Part 3 so far as it relates to totalisator duty, and Schedule 1 shall be deemed to have come into force on 1 August 1971.
- (3) Part 2, Part 3 so far as it relates to lottery duty, and Schedule 2 shall be deemed to have come into force on 1 April 1971.
- (4) This Act is one of the Inland Revenue Acts within the meaning of the Tax Administration Act 1994.

Section 1(4): replaced, on 1 October 1996, by section 2(1) of the Gaming Duties Amendment Act 1996 (1996 No 61).

2 Application

- (1) *[Repealed]*
- (2) This Act shall, with respect to lottery duty, apply to all lotteries drawn on or after 1 April 1971.

Section 2(1): repealed, on 1 September 1976, by section 2(2) of the Gaming Duties Amendment Act 1976 (1976 No 16).

3 Interpretation

In this Act, unless the context otherwise requires,—

Commissioner means the Commissioner of Inland Revenue as defined in the Tax Administration Act 1994

New Zealand lottery has the meaning set out in section 4(1) of the Gambling Act 2003

officer of the department means an officer of the department as defined in the Tax Administration Act 1994

organiser, in relation to a New Zealand lottery, means the New Zealand Lotteries Commission continued by section 236 of the Gambling Act 2003

prescribed, in relation to any form, means prescribed either by the Commissioner or by regulations made under the Tax Administration Act 1994

TAB NZ has the same meaning as in section 5(1) of the Racing Industry Act 2020

year means a period of 12 months ending with 31 July.

Terms defined in sections 12B and 12M have the meanings so defined.

Compare: 1954 No 52 ss 2, 164, 165(5), 172(1), (1A); 1962 No 114 s 43; 1967 No 8 s 2

Section 3: amended, on 20 December 1991, by section 2 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 3 **Agency**: repealed, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Section 3 **betting profits**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **Board**: repealed, on 1 July 2019, by section 27(1) of the Racing Reform Act 2019 (2019 No 32).

Section 3 **Commissioner**: amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 3 **fixed-odds race betting losses**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **fixed-odds race betting profits**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **fixed-odds racing betting**: repealed, on 21 September 2021, by section 27(2) of the Racing Reform Act 2019 (2019 No 32).

Section 3 **fixed-odds sports betting losses**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **fixed-odds sports betting profits**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **gross investments**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **lottery**: repealed, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 3 **New Zealand lottery**: inserted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 3 **officer of the department**: inserted, on 23 September 1997, by section 120(2) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 3 **organiser**: replaced, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 3 **prescribed**: amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 3 **race**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **race meeting**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **racing club**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **restricted totalisator club**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **special investments**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **sporting event**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **sports betting**: repealed, on 21 September 2021, by section 27(2) of the Racing Reform Act 2019 (2019 No 32).

Section 3 **TAB NZ**: inserted, on 1 August 2020, by section 129 of the Racing Industry Act 2020 (2020 No 28).

Section 3 **totalisator club**: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

Section 3 **totalisator racing betting**: repealed, on 21 September 2021, by section 27(2) of the Racing Reform Act 2019 (2019 No 32).

Section 3 **winning dividend**: repealed, on 21 September 2021, by section 27(2) of the Racing Reform Act 2019 (2019 No 32).

Part 1

Totalisator duty

[Repealed]

Part 1: repealed, on 21 September 2021, by section 30 of the Racing Reform Act 2019 (2019 No 32).

4 Totalisator duty

[Repealed]

Section 4: repealed, on 21 September 2021, by section 30 of the Racing Reform Act 2019 (2019 No 32).

5 TAB NZ must provide returns and pay duty

[Repealed]

Section 5: repealed, on 21 September 2021, by section 30 of the Racing Reform Act 2019 (2019 No 32).

6 Payment of totalisator duty by racing club

[Repealed]

Section 6: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

7 Payment of totalisator duty by the Totalisator Agency Board

[Repealed]

Section 7: repealed, on 1 August 2003, by section 69(1) of the Racing Act 2003 (2003 No 3).

8 Interest on unpaid totalisator duty

[Repealed]

Section 8: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 4 of the Gaming Duties Amendment Act 1996 (1996 No 61).

Part 2

Lottery duty

9 Lottery duty

There shall be paid to the Crown a duty (in this Act referred to as **lottery duty**) at the rate of 5.5% of the nominal value of all tickets represented in the draw-

ing of any lottery, whether the tickets have been disposed of by sale or otherwise.

Compare: 1954 No 52 s 172(2)

Section 9: amended, on 1 October 1986, by section 3 of the Gaming Duties Amendment Act 1986 (1986 No 47).

10 Return to be furnished to Commissioner

The organiser of a lottery shall, within 14 days after the date of the drawing of the lottery, deliver to the Commissioner a statement in the prescribed form of the lottery duty payable in respect of that lottery:

provided that the Commissioner may, pursuant to any special arrangement, exempt in writing, either absolutely or conditionally, any organiser from compliance with the foregoing provisions of this section in respect of any lottery or series of lotteries.

11 Payment of lottery duty

- (1) The lottery duty payable in respect of each lottery shall be paid by the organiser of that lottery to the Commissioner within 14 days after the date of the drawing of the lottery.
- (2) Lottery duty payable by the organiser of any lottery shall constitute a debt due and payable to the Crown by the organiser.

Compare: 1954 No 52 s 172(3)

12 Interest on unpaid lottery duty

[Repealed]

Section 12: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 5 of the Gaming Duties Amendment Act 1996 (1996 No 61).

12A Application to instant game that is New Zealand lottery

In relation to an instant game that is a New Zealand lottery, this Part shall be read—

- (a) as if, for the words “represented in the drawing of any lottery, whether the tickets have been disposed of by sale or otherwise” in section 9, there were substituted the word “sold”; and
- (b) as if, for the words “drawing of” in section 10, there were substituted the words “closing of the sale of tickets in”; and
- (c) as if, for the words “drawing of” in section 11(1), there were substituted the words “closing of the sale of tickets in”.

Section 12A: inserted, on 29 August 1991, by section 16(2) of the Gaming and Lotteries Amendment Act (No 2) 1991 (1991 No 101).

Section 12A heading: amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12A: amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Part 2A

Gaming machine duty

Part 2A: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

12B Interpretation

In this Part, unless the context otherwise requires,—

corporate society has the same meaning as in section 4(1) of the Gambling Act 2003

dutiable game—

- (a) means gambling by means of a gaming machine under the Gambling Act 2003; but
- (b) does not include casino gambling as defined in section 34 of that Act

gaming machine has the same meaning as in section 4(1) of the Gambling Act 2003

gaming machine operator means—

- (a) a corporate society licensed under the Gambling Act 2003 to conduct a dutiable game; and
- (b) any person who conducts, otherwise than pursuant to a licence issued under that Act, any dutiable game;—

and, in relation to any return period and to the obligations and liabilities under sections 12D to 12F and section 12K of any person who was at any time during that period a gaming machine operator, includes any such person notwithstanding that the person may have ceased during or after that return period to be a gaming machine operator within the meaning of paragraph (a) or paragraph (b)

gaming machine profits, in relation to any gaming machine operator and any return period, means an amount (not being less than zero) calculated in accordance with the following formula:

$$a - b$$

where—

- a is the total amount of all machine income of the gaming machine operator in respect of all dutiable games conducted by the gaming machine operator that are played during the return period; and
- b is the total amount of all prizes paid during the return period in respect of those dutiable games

machine income, in relation to a gaming machine operator, means the amount in money or money's worth, whether in the form of cash or tokens or credits

won and played, or by payment of money or money's worth by any other means, paid or payable to play any dutiable game conducted by the gaming machine operator

play, in relation to any dutiable game, includes participate in or commence that game; and **played** has a corresponding meaning

prizes paid means any amount in money or money's worth, whether in the form of cash or tokens or credits won, or by payment of money or money's worth by any other means, paid or returned as winnings by any gaming machine to persons playing dutiable games

return period means any period of 1 calendar month in respect of which a statement of gaming machine profits and gaming duty payable is required to be delivered under section 12D(1); and includes any period in respect of which a statement is required to be delivered under section 12D(2).

Section 12B: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12B **corporate society**: inserted, on 3 March 2015, by section 129(4) of the Gambling Amendment Act 2015 (2015 No 3).

Section 12B **dutiable game**: replaced, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12B **gaming machine**: amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12B **gaming machine operator** paragraph (a): replaced, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12B **gaming machine operator** paragraph (a): amended, on 3 March 2015, by section 129(2) of the Gambling Amendment Act 2015 (2015 No 3).

Section 12B **society**: repealed, on 3 March 2015, by section 129(3) of the Gambling Amendment Act 2015 (2015 No 3).

12C Gaming machine duty

There shall be paid to the Crown a duty (in this Act referred to as **gaming machine duty**) at the rate of 20% of the gaming machine profits in respect of dutiable games played on or after 1 March 1992.

Section 12C: inserted, on 20 December 1991, by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

12D Monthly returns to be furnished to Commissioner

- (1) Every gaming machine operator shall, on or before the 20th day of each month in each year, deliver to the Commissioner a statement in the prescribed form of—
 - (a) the gaming machine profits of the gaming machine operator for the previous month; and
 - (b) the gaming machine duty payable by the gaming machine operator in respect of those gaming machine profits for that previous month.

- (2) The Commissioner may, upon written application by a gaming machine operator, authorise the gaming machine operator to furnish statements under subsection (1) for periods ending on a day other than the last day of a calendar month (being a day not more than 7 days earlier or 7 days later than any such last day), and where the Commissioner does so—
- (a) each return period of the gaming machine operator shall—
 - (i) commence with the day following the last day of the gaming machine operator's immediately preceding return period; and
 - (ii) end with the close of the day authorised by the Commissioner under this subsection; and
 - (b) the gaming machine operator shall furnish statements of gaming machine profits and duty payable in accordance with subsection (1) as if references in that subsection to the previous month were references to the return period that last ended before the 20th day of the month by which the statement is required to be delivered.
- (3) A statement of gaming machine profits and gaming duty payable in respect of any return period that purports to be made by or on behalf of any gaming machine operator shall for all purposes be deemed to have been made by that gaming machine operator, or by that gaming machine operator's authority, unless the contrary is proved.

Section 12D: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12D(2): replaced, on 14 December 1992, by section 2 of the Gaming Duties Amendment Act 1992 (1992 No 119).

12E Payment of gaming machine duty

Every gaming machine operator shall, not later than the last day allowed under section 12D for the delivery of the statement of gaming machine profits and duty payable in respect of any return period, pay to the Commissioner the gaming duty payable in respect of that return period.

Section 12E: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

12F Interest on unpaid gaming machine duty

[Repealed]

Section 12F: repealed, on 26 July 1986 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 6 of the Gaming Duties Amendment Act 1996 (1996 No 61).

12FA Power of Commissioner in respect of small amounts

Where, in relation to any gaming machine duty payable by a gaming machine operator in respect of any return period, the amount of any such duty that remains unpaid at its due date for payment does not exceed \$5,—

- (a) the Commissioner may refrain from collecting that unpaid duty; and
- (b) no interest shall be payable under section 12F on that unpaid duty.

Section 12FA: inserted, on 14 December 1992, by section 3 of the Gaming Duties Amendment Act 1992 (1992 No 119).

12G Assessment of duty

- (1) Subject to subsection (4), where—
 - (a) any person makes default in delivering any statement required to be delivered by that person pursuant to section 12D; or
 - (b) the Commissioner is not satisfied with any such statement delivered; or
 - (c) the Commissioner is not satisfied that the amount of any gaming machine duty paid by any person is the correct amount; or
 - (d) the Commissioner has reason to suppose that any person, although the person has not delivered a statement under section 12D, is liable to pay gaming machine duty,—

the Commissioner may make an assessment of the amount of gaming machine profits on which, in the Commissioner's judgment, gaming machine duty ought to be paid or to have been paid by the person, and of the amount of gaming machine duty payable and, if appropriate, the amount of any interest payable under section 12F.

- (2) The Commissioner may from time to time and at any time make all such alterations in or additions to an assessment made under this section as the Commissioner thinks necessary to ensure its correctness, notwithstanding that gaming machine duty already assessed may have been paid.
- (3) The Commissioner shall cause written notice to be given to the person of any assessment or amended assessment made under this section, but the omission to give any notice under this subsection shall not invalidate the assessment or in any manner affect its operation.
- (4) Where a person has delivered a statement pursuant to section 12D in respect of any return period, and has paid or been assessed for gaming machine duty in respect of that return period, it shall not be lawful for the Commissioner—
 - (a) where an assessment has not been made in respect of the return period, to make an assessment; or
 - (b) where an assessment has been made in respect of the return period, to amend the assessment so as to increase the amount thereof,—

after the expiration of 4 years from the end of the month in which the statement was delivered or, as the case may be, the assessment was made, unless, in the

opinion of the Commissioner, the person knowingly or fraudulently failed to make a full and true disclosure of all the material facts necessary to determine the amount of gaming machine duty payable in respect of the return period.

Section 12G: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12G(4)(b): amended, on 24 October 2001 (applying to 2002–03 and subsequent income years), by section 265(1) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

12H Assessments deemed correct except in challenge proceedings

- (1) Except in proceedings challenging an assessment under Part 8A of the Tax Administration Act 1994, no assessment made by the Commissioner shall be disputed in any court or in any proceedings (including proceedings before a Taxation Review Authority) either on the ground that the person so assessed is not a person liable to pay gaming machine duty or on any other grounds; and, except as aforesaid, every such assessment shall be conclusively deemed and taken to be correct, and the liability of the person so assessed shall be determined accordingly.
- (2) The production of any document under the hand of the Commissioner or an officer of the department purporting to be a copy of or extract from any assessment or any statement delivered pursuant to section 12D shall in all courts and in all proceedings (including proceedings before a Taxation Review Authority) be sufficient evidence of the original, and the production of the original shall not be necessary, and all courts and Taxation Review Authorities shall in all proceedings take judicial notice of the signature of the Commissioner or an officer of the department either to the original or to any such copy or extract.

Section 12H: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12H heading: replaced, on 1 October 1996, by section 7 of the Gaming Duties Amendment Act 1996 (1996 No 61).

Section 12H(1): amended, on 1 October 1996, by section 7 of the Gaming Duties Amendment Act 1996 (1996 No 61).

Section 12H(2): amended, on 23 September 1997, by section 120(3)(a) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 12H(2): amended, on 23 September 1997, by section 120(3)(b) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

12HA Application of Parts 4A and 8A of Tax Administration Act 1994

- (1) Parts 4A and 8A of the Tax Administration Act 1994 apply to every notice of assessment or amended assessment issued by the Commissioner under this Act on or after 1 October 1996.
- (2) Subsection (1) does not apply to any notice of amended assessment issued by the Commissioner under this Act on or after 1 October 1996, if, before that

date, the person who has been assessed has made a competent objection to a notice of assessment that precedes the notice of amended assessment.

Section 12HA: inserted, on 1 October 1996, by section 8 of the Gaming Duties Amendment Act 1996 (1996 No 61).

Section 12HA(1): amended, on 24 October 2001 (applying to 2002–03 and subsequent income years), by section 266(1) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 12HA(2): amended, on 24 October 2001 (applying to 2002–03 and subsequent income years), by section 266(1) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

12I Objections to assessments

[Repealed]

Section 12I: repealed, on 1 October 1996, by section 9(1) of the Gaming Duties Amendment Act 1996 (1996 No 61).

12J Commissioner may amend assessment, or objection may be submitted to Taxation Review Authority

[Repealed]

Section 12J: repealed, on 1 October 1996, by section 10(1) of the Gaming Duties Amendment Act 1996 (1996 No 61).

12K Recovery of duty

- (1) Any gaming machine duty payable by a gaming machine operator under this Part shall be recoverable as a debt due to the Crown.
- (2) If any gaming machine duty is not paid by any gaming machine operator within the time specified in section 12E, that duty (and any interest thereon) shall also constitute a debt due and payable to the Crown, jointly and severally,—
 - (a) in the case of an incorporated gaming machine operator, by all persons who, at any time during the return period in respect of which the duty is payable, were officers, trustees, or other persons acting in the management of the gaming machine operator, including the secretary and treasurer thereof;
 - (b) in the case of an unincorporated gaming machine operator, by all persons who, at any time during the return period in respect of which the duty is payable, were members, officers, or trustees of the gaming machine operator.
- (3) Where a person has not paid all or any part of the amount of gaming machine duty payable by that person, the amount of the duty for the time being unpaid to the Commissioner shall, in the application of the assets of the person in the circumstances specified in paragraphs (a) to (c) of section 42(2) of the Goods and Services Tax Act 1985, rank, without limitation of amount, immediately

after the order of priority given by those paragraphs to goods and services tax, and this subsection shall apply notwithstanding anything in any other Act.

- (4) Sections 158 to 165 of the Tax Administration Act 1994, as far as they are applicable and with any necessary modifications, shall apply for the purposes of this Part, as if—
- (a) every reference in those provisions to tax were a reference to gaming machine duty; and
 - (b) the reference to an assessment in the said section 162 were a reference to an assessment made under this Part; and
 - (c) every reference to “this Act” in the said sections 164 and 165 were a reference to this Part.

Section 12K: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12K(4): amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 12K(4)(b): amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

Section 12K(4)(c): amended, on 1 April 1995 (applying with respect to the tax on income derived in 1995–96 and subsequent income years), by section YB 1 of the Income Tax Act 1994 (1994 No 164).

12L Deduction of duty from payments due to defaulters

- (1) Where a person (in this section referred to as the **defaulter**) has made default in payment of any gaming machine duty payable under this Part, the Commissioner may from time to time, by notice in writing, require any person to deduct from any amount payable or becoming payable by that person to the defaulter such sum as may be specified in the notice, and to pay every sum so deducted to the Commissioner to the credit of the defaulter within such time as may be specified in the notice.
- (1A) A notice of amount to be deducted or extracted issued under subsection (1) may include a daily amount of interest as well as the amount required to be deducted or extracted.
- (1B) The daily amount of interest notified under subsection (1A) shall be calculated for each day, commencing on the date of the notice and ending on the day on which the sum required by the notice is deducted or extracted.
- (1C) For the purposes of subsection (1), an amount payable or becoming payable includes money that—
- (a) is held in a joint bank account in the name of the defaulter and 1 or more other persons; and
 - (b) can be withdrawn from the account by or on behalf of the defaulter without a signature or other authorisation being required at the time of the withdrawal from, or on behalf of, the other person or persons.

- (1D) Subsection (1C) does not apply when the joint bank account is an account of a partnership that files a return of income under section 33(1) of the Tax Administration Act 1994.
- (2) A copy of every notice given under subsection (1) shall be given to the defaulter by the Commissioner.
- (3) Whenever, pursuant to a notice under this section, any deduction is made from any amount payable to a defaulter, the defaulter is entitled to receive from the person making the deduction a statement in writing of the fact of the deduction and the purpose for which it was made.
- (4) Where any notice under this section relates to any amount payable that consists of wages or salary, the sums required to be deducted therefrom shall be computed so as to not exceed the greater of—
- (a) an amount equal to the lesser of the following amounts:
 - (i) an amount calculated at the rate of 10% per week of the gaming machine duty due and payable by the person at the date of the notice:
 - (ii) an amount calculated at the rate of 20% of the wages or salary:
 - (b) the amount of \$10 per week.
- (4B) Despite subsection (2), for a notice relating to an amount of wages or salary described in subsection (4), the Commissioner may dispense with the requirement to send a copy of the notice to the defaulter if, after making reasonable inquiries, the Commissioner has, or can find, no valid address for the defaulter.
- (5) Any person making any deduction pursuant to a notice under this section shall be deemed to have been acting under the authority of the defaulter to whom the notice relates and of all other persons concerned, and is hereby indemnified in respect of such deduction.
- (6) The sum deducted from any amount pursuant to a notice under this section shall be deemed to be held in trust for the Crown, and, without prejudice to any other remedies against the person making the deduction or any other person, shall be recoverable in the same manner in all respects as if it were gaming machine duty payable by the person.
- (7) Any notice under this section may be at any time revoked by the Commissioner by a subsequent notice to the person to whom the original notice was given, and shall be so revoked where the Commissioner is satisfied that all unpaid gaming machine duty then due and payable by the defaulter has been paid.
- (8) *[Repealed]*

Section 12L: inserted, on 20 December 1991 (applying to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12L(1A): inserted, on 23 October 1997, by section 120(4) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 12L(1B): inserted, on 23 October 1997, by section 120(4) of the Taxation (Remedial Provisions) Act 1997 (1997 No 74).

Section 12L(1C): inserted, on 21 December 2010, by section 185 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 12L(1D): inserted, on 21 December 2010, by section 185 of the Taxation (GST and Remedial Matters) Act 2010 (2010 No 130).

Section 12L(4B): inserted, on 2 June 2016, by section 226 of the Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27).

Section 12L(8): repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 11 of the Gaming Duties Amendment Act 1996 (1996 No 61).

Part 2B

Casino duty

Part 2B: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

12M Interpretation

In this Part, unless the context otherwise requires,—

casino means a licensed casino within the meaning of the Gambling Act 2003

casino gambling has the same meaning as in section 34 of the Gambling Act 2003

casino losses, in relation to a casino and to any return period, means the amount by which the casino win of the casino for that return period would, but for the exclusion from the definition of the term “casino win” of amounts less than zero, be less than zero

casino operator means a person, being the holder of either a casino operator’s licence or a casino venue licence under subpart 5 of Part 2 of the Gambling Act 2003, who is entitled to the gaming income of a casino; and includes—

- (a) the holder of a temporary authority to carry on the operation of a casino granted under section 187 of the Gambling Act 2003;
- (b) in relation to a return period and to the obligations and liabilities under sections 12N to 12Q of a person who was at any time during that period a casino operator, that person, despite that the person may have ceased during or after the return period to operate under a casino operator’s licence, casino venue licence, or a temporary authority

casino win, in relation to a casino operator and to any return period, means an amount (not being less than zero) ascertained by deducting from the amount of the gaming income of the casino for the return period the aggregate of—

- (a) the amount of gaming wins paid out by the casino in the return period; and

- (b) the amount of casino losses (if any) of the casino for the immediately preceding return period

chips has the same meaning as in section 4(1) of the Gambling Act 2003

gaming income, in relation to a casino and to any return period, means the aggregate of—

- (a) all amounts in money or money's worth paid to the casino during the return period to purchase chips; and
- (b) all amounts in money, or money's worth other than chips, paid or payable to the casino during the return period to play, or so paid or payable in the course of playing, any casino gambling conducted or played in the casino

gaming wins, in relation to a casino and to any return period, means the aggregate of—

- (a) all amounts paid by the casino in the return period to redeem chips; and
- (b) all amounts in money, or in money's worth other than chips, paid or returned by the casino during the return period as winnings in respect of casino gambling conducted or played in the casino

play, in relation to casino gambling, includes participate in or commence that gambling

return period, in relation to any casino, means any period of 1 calendar month in respect of which a statement of casino win and casino duty payable is required to be delivered under section 12O(1), and includes any period in respect of which a statement is required to be delivered under section 12O(2).

Section 12M: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12M **authorised game**: repealed, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **casino**: amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **casino gambling**: inserted, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **casino losses**: amended, on 14 December 1992, by section 4(1)(b) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **casino operator**: replaced, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **casino win**: replaced, on 14 December 1992, by section 4(2) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **chips**: amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **gaming income**: amended, on 14 December 1992, by section 4(3)(a) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **gaming income** paragraph (a): amended, on 14 December 1992, by section 4(3)(a) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **gaming income** paragraph (b): amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **gaming income** paragraph (b): amended, on 14 December 1992, by section 4(3)(a) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **gaming wins**: amended, on 14 December 1992, by section 4(3)(b) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **gaming wins** paragraph (a): amended, on 14 December 1992, by section 4(3)(b) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **gaming wins** paragraph (b): amended, on 3 March 2015, by section 129(5) of the Gambling Amendment Act 2015 (2015 No 3).

Section 12M **gaming wins** paragraph (b): amended, on 14 December 1992, by section 4(3)(b) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12M **play**: replaced, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12M **return period**: amended, on 14 December 1992, by section 4(3)(c) of the Gaming Duties Amendment Act 1992 (1992 No 119).

12N Casino duty

There shall be paid to the Crown a duty (in this Act referred to as **casino duty**) at the rate of 4% of the casino win of any casino.

Section 12N: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12N: amended, on 14 December 1992, by section 5 of the Gaming Duties Amendment Act 1992 (1992 No 119).

12O Monthly returns to be furnished to Commissioner

- (1) Every casino operator shall, on or before the 20th day of each month in each year, deliver to the Commissioner a statement in the prescribed form of—
 - (a) the casino win of the casino for the previous month; and
 - (b) the casino duty payable in respect of that casino win for that previous month.
- (2) Where, in any month, the licence of a casino operator licensed under the Gambling Act 2003 is surrendered, cancelled, or suspended, the casino operator shall deliver to the Commissioner, within 7 days after the date of the surrender, cancellation, or suspension, a statement in the prescribed form of—
 - (a) the casino win of the casino for the period commencing on the first day of the month in which the surrender, cancellation, or suspension occurred and ending with the close of the day preceding that on which the surrender, cancellation, or suspension takes effect; and
 - (b) the casino duty payable in respect of that casino win for that period.
- (3) A statement of casino win and casino duty payable in respect of any return period that purports to be made by or on behalf of any casino operator shall for all purposes be deemed to have been made by that casino operator, or by that casino operator's authority, unless the contrary is proved.

Section 12O: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12O(1)(a): amended, on 14 December 1992, by section 6(a) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12O(1)(b): amended, on 14 December 1992, by section 6(b) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12O(2): amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

Section 12O(2)(a): amended, on 14 December 1992, by section 6(c) of the Gaming Duties Amendment Act 1992 (1992 No 119).

Section 12O(2)(b): amended, on 14 December 1992, by section 6(d) of the Gaming Duties Amendment Act 1992 (1992 No 119).

12P Payment of casino duty

Every casino operator shall, not later than the last day allowed under section 12O for the delivery of the statement of casino win and casino duty payable in respect of any return period, pay to the Commissioner the casino duty payable in respect of that return period.

Section 12P: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

12Q Interest on unpaid casino duty

[Repealed]

Section 12Q: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 12 of the Gaming Duties Amendment Act 1996 (1996 No 61).

12R Assessments, objections, and recovery of duty

Sections 12G, 12H, 12HA, 12K, and 12L (except section 12K(2)), as far as they are applicable and with any necessary modifications, shall apply for the purposes of this Part, as if—

- (a) every reference in those provisions to gaming machine duty were a reference to casino duty; and
- (b) every reference in those provisions to a gaming machine operator were a reference to a casino operator; and
- (c) every reference in those provisions to section 12D were a reference to section 12O; and
- (d) every reference in those provisions to section 12E were a reference to section 12P; and
- (e) every reference in those provisions to section 12F were a reference to section 12Q.

Section 12R: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date), by section 3 of the Gaming Duties Amendment Act 1991 (1991 No 148).

Section 12R: amended, on 24 October 2001 (applying to 2002–03 and subsequent income years), by section 267(1) of the Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85).

Section 12R: amended, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 13 of the Gaming Duties Amendment Act 1996 (1996 No 61).

Part 3

Miscellaneous provisions

13 Refund of duty or interest paid in error or in excess

- (1) Where, at any time within 8 years after the date of payment, or if application for the refund is made in writing within that period, the Commissioner is satisfied that any duty or interest payable under this Act or any previous Act imposing totalisator duty or lottery duty has been paid in error or excess, the Commissioner may refund the amount paid in error or the excess to the person entitled.
- (2) All money payable under this section by way of refund of duty or interest shall be paid out of a Crown Bank Account without further appropriation than this Act.
- (3) A refund under this section must be made in accordance with the requirements of section 184A of the Tax Administration Act 1994.

Compare: 1954 No 52 ss 6, 41

Section 13(1): amended, on 1 July 2019, by section 29 of the Racing Reform Act 2019 (2019 No 32).

Section 13(2): amended, on 25 January 2005, pursuant to section 83(7) of the Public Finance Act 1989 (1989 No 44).

Section 13(3): inserted, on 7 October 1998 (applying to duty or interest paid in excess on and after 1 April 2000), by section 79(1) of the Taxation (Simplification and Other Remedial Matters) Act 1998 (1998 No 101).

14 Duty recoverable by Commissioner in his official name

[Repealed]

Section 14: repealed, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 14 of the Gaming Duties Amendment Act 1996 (1996 No 61).

14A Disclosure of information

- (1) No obligation as to secrecy or other restriction upon the disclosure of information imposed by any enactment or otherwise shall prevent either—
 - (a) the Commissioner of Inland Revenue or any officer authorised in that behalf; or

- (b) the Secretary for Internal Affairs or any officer authorised in that behalf,—

from disclosing to each other information obtained for the purposes of the administration of the Gambling Act 2003, or of Part 2A or Part 2B of this Act, and which is required to be disclosed by the persons authorised by this subsection for the purpose of giving effect to the provisions of Part 2A or, as the case may be, Part 2B of this Act.

- (2) Information obtained pursuant to subsection (1) shall not be disclosed except—
- (a) to the persons authorised under that subsection; or
- (b) for the purposes of any proceedings connected with a matter in relation to which those persons so authorised perform their duties.

Section 14A: inserted, on 20 December 1991 (applying to all casino wins arising on or after that date and to all dutiable games played on or after 1 March 1992 by means of a gaming machine), by section 4 of the Gaming Duties Amendment 1991 (1991 No 148).

Section 14A(1): amended, on 1 July 2004, by section 374 of the Gambling Act 2003 (2003 No 51).

15 Application of Part 9 of Tax Administration Act 1994

Part 9 of the Tax Administration Act 1994 applies with respect to offences committed in relation to this Act on or after 1 April 1997.

Section 15: replaced, on 26 July 1996 (applying with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 15(1) of the Gaming Duties Amendment Act 1996 (1996 No 61).

15A Application of provisions of Tax Administration Act 1994

Where a provision of this Act (a **relevant provision**)—

- (a) refers to a provision of the Tax Administration Act 1994 that is repealed by the Tax Administration Amendment Act (No 2) 1996; and
- (b) incorporates the repealed provision for any purpose to give effect to the relevant provision,—

the repealed provision shall be deemed to continue in effect for the purpose of giving effect to the relevant provision.

Section 15A: inserted, on 26 July 1996 (applying to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997), by section 16 of the Gaming Duties Amendment Act 1996 (1996 No 61).

16 Consequential amendments

Amendment(s) incorporated in the Act(s).

17 Repeals and savings

- (1) The enactments specified in Schedules 1 and 2 are hereby repealed.
- (2) Notwithstanding the provisions of subsection (1),—

- (a) the enactments specified in Schedule 1 shall continue to apply with respect to—
 - (i) all race meetings held before 1 August 1971:
 - (ii) all special investments received by the Totalisator Agency Board on any race run before 1 August 1971 or on a double where the first race is run before that date:
- (b) the enactments specified in Schedule 2 shall continue to apply with respect to all lotteries drawn before 1 April 1971, being lotteries of any kind to which Part 11 of the Stamp Duties Act 1954 applied immediately before that date.

Schedule 1
Enactments relating to totalisator duty repealed (from 1 August 1971)

s 17(1)

Inland Revenue Department Amendment Act 1966 (1966 No 29)*Amendment(s) incorporated in the Act(s).***Stamp Duties Act 1954 (1954 No 52) (Reprinted 1964, Vol 3, p 2299)***Amendment(s) incorporated in the Act(s).***Stamp Duties Amendment Act 1965 (1965 No 21)***Amendment(s) incorporated in the Act(s).***Stamp Duties Amendment Act 1967 (1967 No 8)***Amendment(s) incorporated in the Act(s).*

Schedule 2

Enactments relating to lottery duty repealed (from 1 April 1971)

s 17(1)

Gaming Amendment Act 1962 (1962 No 114)

Amendment(s) incorporated in the Act(s).

Inland Revenue Department Amendment Act 1966 (1966 No 29)

Amendment(s) incorporated in the Act(s).

Stamp Duties Act 1954 (1954 No 52) (Reprinted 1964, Vol 3, p 2302)

Amendment(s) incorporated in the Act(s).

Stamp Duties Amendment Act 1961 (1961 No 55)

Amendment(s) incorporated in the Act(s).

Stamp Duties Amendment Act 1965 (1965 No 21)

Amendment(s) incorporated in the Act(s).

Gaming Duties Amendment Act 1976

Public Act	1976 No 16
Date of assent	31 August 1976
Commencement	see section 1(2)

1 Short Title and commencement

- (1) This Act may be cited as the Gaming Duties Amendment Act 1976, and shall be read together with and deemed part of the Gaming Duties Act 1971 (hereinafter referred to as “the principal Act”).
- (2) This Act shall come into force on 1 September 1976.

2 Application

- (1) This Act shall, with respect to totalisator duty, apply to—
 - (a) all race meetings held on or after 1 September 1976; and
 - (b) all special investments on any race run on or after that date, or on a double or other combination of races where the first race is run on or after that date.
- (2) Section 2(1) of the principal Act is hereby consequentially repealed.
- (3) Notwithstanding subsection (2), the provisions of the principal Act subsisting immediately before the commencement of this Act shall continue to apply to—
 - (a) all races run on any day before 1 September 1976;
 - (b) all special investments received by the Totalisator Agency Board on any race run before 1 September 1976 or on a double where the first race is run before that date.

Gaming Duties Amendment Act 1996

Public Act	1996 No 61
Date of assent	26 July 1996
Commencement	see section 1(3)

1 Short Title, application, and commencement

- (1) This Act may be cited as the Gaming Duties Amendment Act 1996, and shall be read together with and deemed part of the Gaming Duties Act 1971 (in this Act referred to as “the principal Act”).
- (2) Except as provided in subsections (3) and (4), and subject to sections 3 and 4, the provisions of this Act shall apply with respect to tax obligations, liabilities, and rights that are to be performed under or arise in respect of all races run, all lotteries drawn, all dutiable games played by means of a gaming machine, and all casino wins arising, on or after 1 April 1997.
- (3) Except as provided in subsection (4), sections 7, 8, 9, and 10 come into force on 1 October 1996.
- (4) Where—
 - (a) a provision of this Act amends, inserts, or repeals a provision (**the relevant provision**) of the principal Act; and
 - (b) the relevant provision is referred to in, or necessary for the purposes of, another provision (**the other provision**) of the principal Act; and
 - (c) the other provision—
 - (i) is amended, inserted, or repealed by this Act; and
 - (ii) has an application date that is not the same as the general application date for the relevant provision,—

the relevant provision shall, for all purposes in regard to the other provision, have the same application date as the other provision.

9 Objections to assessments

- (1) Section 12I of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.
- (2) Notwithstanding subsection (1), section 12I of the principal Act continues to apply as if it had not been repealed to every notice of assessment or reassessment—
 - (a) issued by the Commissioner under the principal Act before 1 October 1996; or
 - (b) that is referred to in section 12HA(2) of the principal Act (as inserted by section 8).

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- (3) The Commissioner may, with the written agreement of a person who has been assessed for a tax liability under this Act, specify that a notice of assessment or reassessment—
- (a) issued before 1 October 1996, is to be treated as if it had been issued after that date (in which case the provisions of Parts 4A and 8A of the Tax Administration Act 1994 are to apply to the notice):
 - (b) issued on or after 1 October 1996, is to be treated as if it had been issued before that date (in which case the provisions of sections 12I and 12J of the principal Act continue to apply to the notice).

10 Commissioner may amend assessment, or objection may be submitted to Taxation Review Authority

- (1) Section 12J of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is repealed.
- (2) Notwithstanding subsection (1), section 12J of the principal Act continues to apply as if it had not been repealed to every notice of assessment—
 - (a) issued by the Commissioner under the principal Act before 1 October 1996; or
 - (b) referred to in section 12HA(2) of the principal Act (as inserted by section 8).

Reprints notes

1 *General*

This is a reprint of the Gaming Duties Act 1971 that incorporates all the amendments to that Act as at the date of the last amendment to it.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Racing Industry Act 2020 (2020 No 28): section 129

Racing Reform Act 2019 (2019 No 32): Part 2 subpart 1

Taxation (Transformation: First Phase Simplification and Other Measures) Act 2016 (2016 No 27): section 226

Gambling Amendment Act 2015 (2015 No 3): section 129

Taxation (GST and Remedial Matters) Act 2010 (2010 No 130): section 185

Gambling Act 2003 (2003 No 51): section 374

Racing Act 2003 (2003 No 3): section 69(1)

Taxation (Taxpayer Assessment and Miscellaneous Provisions) Act 2001 (2001 No 85): sections 265–267

Taxation (Simplification and Other Remedial Matters) Act 1998 (1998 No 101): section 79

Taxation (Remedial Provisions) Act 1997 (1997 No 74): section 120

Gaming Duties Amendment Act 1996 (1996 No 61)

Income Tax Act 1994 (1994 No 164): section YB 1

Gaming Duties Amendment Act 1992 (1992 No 119)

Gaming Duties Amendment Act 1991 (1991 No 148)

Gaming and Lotteries Amendment Act (No 2) 1991 (1991 No 101): section 16

Public Finance Act 1989 (1989 No 44): section 83(7)

Gaming Duties Amendment Act 1986 (1986 No 47)

Gaming Duties Amendment Act 1976 (1976 No 16)

