

APPLICATION TO CLAIM A GAMING MACHINE TAX REBATE and APPLICATION TO OPT FOR QUARTERLY PAYMENT OF TAX

Are you eligible to claim a Gaming Machine Tax rebate?

A licensee is entitled to a Gaming Machine Tax rebate (a GMT rebate) for a financial year if the licensee is a small or medium club, or is part of a small or medium club group, for the year. The amount of the GMT rebate for the licensee is 50% of the licensee’s gaming machine tax liability for the financial year.

A licensee that expects to be a small or medium club or part of a small or medium club group for a financial year may claim a GMT rebate during the year by completing this form and reporting the licensee’s expected gross gaming machine revenue for the financial year. If the licensee’s eligibility to claim a GMT rebate is confirmed by the Commission, the licensee may claim the GMT rebate on their monthly or quarterly tax return.

If the Commission is not satisfied on reasonable grounds that the licensee is or will be a small or medium club, or is or will be part of a small or medium club group, for the year, the Commission must give the licensee written notice that the licensee’s claim is not accepted.

small or medium club, for a financial year, means a licensee that is a club if the gross revenue for the year in relation to the operation of gaming machines under all authorisation certificates held by the licensee is less than \$4,000,000.

small or medium club group, for a financial year, means all the licensees within a club group if the gross revenue for the year in relation to the operation of gaming machines under all authorisation certificates held by all licensees of the group is less than \$4,000,000.

club group— means 2 or more licensees that are clubs related to each other because each licensee is related to at least 1 other licensee in the group but does not include a licensee that the Commission determines under section 157C of the Act is not part of a club group.

Are you eligible to pay your gaming machine tax quarterly?

A licensee must pay gaming machine tax on a monthly basis unless they have provided the Commission with written notice that they elect to pay their gaming machine tax quarterly. Only licensees who claim a GMT rebate are eligible to pay tax quarterly.

Quarterly payment of gaming machine tax will commence on the first day of the next quarter after the option is accepted by the Commission and continues to apply until the licensee withdraws the option in writing. A **quarter** means a period of 3 months beginning on 1 January, 1 April, 1 July or 1 October in any year.

SECTION 1 - Details of Applicant	
Name of Licensee	
Name of Authorised Premises	
Estimated Gross Gaming Machine Revenue for the financial year (in relation to gaming machine operations under all authorisation certificates held by the Licensee).	
Option to Pay Tax (please select)	Quarterly <input type="checkbox"/> Monthly <input type="checkbox"/>

SECTION 2 - To be completed by an authorised representative of the licensee	
I, _____ of _____ (print full name) (name of licensee)	
Declare that the information on this form is true and correct.	
(Signature) _____ (Position) _____ (Date) _____	

Email this completed application to gaming.operations@act.gov.au