

## QUARTERLY GAMING MACHINE RETURN – CLUB

### Are you eligible to pay your gaming machine tax quarterly?

Please note that 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 gaming machine tax (a ***GMT rebate***) rebate are eligible to pay tax quarterly.

A licensee is entitled to 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 writing to the Commission and reporting the licensee's expected gross gaming machine revenue for the financial year.

***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.

Licensees seeking to claim a GMT rebate (and subsequently opt for quarterly payment of their gaming machine tax) must complete the form "Application to Claim a Gaming Machine Tax Rebate". 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.

Please ensure completed form, together with the associated payments, is received by the Commission at [gaming.operations@act.gov.au](mailto:gaming.operations@act.gov.au) by the 7th day after the end of the tax period.

Payments associated with this return are to be made by Electronic Funds Transfer to the ACT Gambling and Racing Commission:

### **PART B – GAMING MACHINE TAX LIABILITY**

Tax Collections Account:

**BSB:** 032-777

**Account Number:** 002220

**Reference:** [Insert Certificate of Authorisation Number]

### **PART C – PROBLEM GAMBLING ASSISTANCE FUND LEVY**

Problem Gambling Assistance Fund Account:

**BSB:** 032-777

**Account Number:** 001922

**Reference:** [Insert Certificate of Authorisation Number]

### **PART D – UNCLAIMED UNMETERED LINKED JACKPOTS**

Electronic Funds Transfer to the ACT Gambling and Racing Commission – Unclaimed Monies Account:

**BSB:** 032-777

**Account Number:** 001914

**Reference:** [Insert Certificate of Authorisation Number]



## GAMING MACHINE ACT 2004

Form made pursuant to s 53D of *Gambling and Racing Control Act 1999*

<b>QUARTERLY GAMING MACHINE TAX RETURN</b>	<b>Quarter</b>	
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Details of Licensee			
<b>Name of Licensee</b>		<b>Licence No.</b>	
<b>Name of Venue</b>		<b>Certificate No.</b>	

PART A - Gross Gaming Machine Revenue (GGMR)								
Month	Turnover \$	Total wins \$	Metered Jackpots Paid \$	Shortpays \$	Unmetered Link Jackpots Paid \$	Multi-user Link Contribution \$	Total Payouts B+C+D+E+F	Sub-total Gross Revenue A-G \$
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
<b>Total Gross Quarterly Gaming Machine Revenue</b>								
<b>Less (Forfeited unclaimed linked jackpots for the corresponding months in previous year – from Section C)</b>								
<b>Quarterly Gross Revenue</b>								

PART B - Tax Payable				
Revenue	Tax Rate	Tax Payable Month 1	Tax Payable Month 2	Tax Payable Month 3
Up to \$25,000	NIL	NIL	NIL	NIL
\$25,000.01 to \$49,999.99	17%			
\$50,000 to \$624,999.99	21%			
\$625,000 and above	23%			
<b>Total Tax Liability Per Month</b>		<b>A\$</b>	<b>B\$</b>	<b>C\$</b>
<b>Total Tax Liability for Quarter (Before adjustments) A\$ + B\$ + C\$</b>				<b>\$</b>
Less 50% Gaming Machine Tax Rebate				
<b>Tax Payable for Quarter</b>				<b>\$</b>
Adjustments (per advice received from Commission)				
<b>Total Tax Payable (BSB: 032-777 Account Number: 002220)</b>				<b>\$</b>

PART C - Problem Gambling Assistance Fund Levy			
	Month 1	Month 2	Month 3
GGMR (from Part A, Column H of this form)	\$	\$	\$
Levy Liability @ 0.75% (before adjustment)	\$	\$	\$
<b>Total Levy Liability for the Quarter</b>			<b>\$</b>
Adjustments (as per statements received from Commission)			<b>\$</b>
<b>Total Levy Payable (BSB: 032-777 Account Number: 001922)</b>			<b>\$</b>



### GAMING MACHINE ACT 2004

Form made pursuant to s 53D of *Gambling and Racing Control Act 1999*

#### PART D - Unclaimed Prizes

##### Unclaimed Unmetered Linked jackpots (s 143 *Gaming Machine Act 2004*)

Date Jackpot Won	Machine Serial Number	Link Type / Number	Amount Unclaimed \$

**Total Amount Payable**

BSB: 032-777 account Number: 001914

\$

**THIS SECTION FOR OFFICE USE ONLY****PART D****DECLARATION**

I, \_\_\_\_\_ of \_\_\_\_\_  
 (print full name) (name of licensee)

**Declare that the information on this form is true and correct.**

(Signature) \_\_\_\_\_ (Position) \_\_\_\_\_ (Date) \_\_\_\_\_