

**NORTHERN TERRITORY OF AUSTRALIA**

**GAMING CONTROL (GAMING MACHINE) REGULATIONS**

As in force at 1 January 1996

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# NORTHERN TERRITORY OF AUSTRALIA

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As in force at 1 January 1996

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## GAMING CONTROL (GAMING MACHINE) REGULATIONS

### Regulations under the *Gaming Control Act*

#### 1 Citation

These Regulations may be cited as the *Gaming Control (Gaming Machines) Regulations*.

#### 2 Definitions

In these Regulations, unless the contrary intention appears:

**Commissioner** means the Commissioner of Taxes within the meaning of the *Taxation Administration Act*.

**liable permit holder** means the holder of a permit liable under regulation 7(1) to pay gaming machine turnover levy.

**non-commercial gaming machine** means a gaming machine which, in the opinion of the Director, is of historical or novelty value or interest, is not operated (if at all) for the purposes of gain and is kept in a private dwelling house or in a museum or like place.

**quarter** means a consecutive period of 3 months ending with the last days of September, December, March and June respectively.

**trust account** means the trust account opened by the Treasurer in pursuance of section 50 of the Act.

#### 3 Application for permit

- (1) A person may apply to the Director for a permit for a purpose referred to in section 49 of the Act or a combination of those purposes.
- (2) An application under subregulation (1) shall be:
  - (a) in writing in the approved form;

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- (b) accompanied by such documentary evidence as may be required by the Director to assist the Director in determining the application; and
  - (c) accompanied by the fee prescribed in regulation 5.

#### **4 Consideration of application**

- (1) The Director may, on receiving an application under regulation 3:
  - (a) grant the application subject to such conditions, if any, as the Director thinks fit; or
  - (b) refuse the application.
- (2) A permit granted under this regulation shall be in the approved form.
- (3) Where an application is refused under subregulation (1), notification of the refusal shall be given to the applicant.
- (4) In considering an application under this regulation, the Director shall have regard to any written directions of the Minister relating to the provision and use of gaming machines.
- (5) The Director may, by notice in writing to the holder of a permit granted under this regulation, but having regard to any directions under subregulation (4), amend or revoke a condition of the permit or impose an additional condition on the permit.
- (6) It is a condition of a permit granted under this regulation that the holder of the permit:
  - (a) allow a gaming inspector, or a person authorised in writing by the Director, to enter a place (including a public place) where a gaming machine in relation to which the permit was granted is kept, used, maintained or repaired and to inspect the place and the gaming machine; and
  - (b) obtain the consent of the Director to the scale of, and method of dispensing or providing, the goods or services or vouchers representing goods or services relating to the gaming machine in relation to which the permit was granted.

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**5 Permits and fees**

- (1) A permit for a purpose referred to in section 49(1) of the Act shall, subject to the Act, be valid for the financial year in respect of which it is granted and may be renewed on application made under regulation 4 not later than 30 days before the end of that financial year.
- (2) The fees to accompany an application for a permit or the renewal of a permit are:

for a purpose referred to in section 49(1)(a) of the Act, \$50.00

for a purpose referred to in section 49(1)(b) of the Act, \$200.00

for a purpose referred to in section 49(1)(c) of the Act, \$50.00

for a non-commercial gaming machine Nil.

- (3) Where a first application for a permit is made other than during the first quarter of a financial year, the fee payable under subregulation (2) shall be reduced in inverse proportion to the number of quarters or parts of quarters remaining during the financial year for which the permit, if granted, is valid.

**6 Redeemable credits**

- (1) The player of a gaming machine wishing to redeem any credits indicated on the machine shall accept, in exchange, goods or services or vouchers representing goods or services, whether dispensed or provided by the holder of the permit relating to the machine or otherwise.
- (2) Where goods referred to in subregulation (1) comprises or includes liquor, it shall be dispensed or provided to the player in accordance with the conditions of the licence of a person licensed under the *Liquor Act*.
- (3) The holder of a permit who operates a gaming machine shall have affixed on or in close proximity to it an approved notice displayed in a conspicuous position setting out:
- (a) the scale of; and
  - (b) the method of dispensing or providing,

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the goods or services or vouchers representing goods or services relating to the gaming machine.

Penalty: \$500.

- (4) The holder of a permit who operates a gaming machine:
- (a) shall dispense or provide the goods, services or vouchers in accordance with the scale and method referred to in subregulation (3); and
  - (b) shall not exchange, barter or trade any goods, services or vouchers resulting from the use of a machine by a player.

Penalty: \$500.

- (5) A person who provides or causes to be provided cash or any sort of cash benefit or cash award (including making up in cash the difference in value between any goods and services provided and the value of the redeemable credits) in relation to the use of a gaming machine is guilty of an offence.

Penalty: \$500.

- (6) The Director may determine the size, contents and format of a notice to be displayed under subregulation (3) and the holder of a permit who displays a notice in general conformity with the Director's determination shall be taken to have displayed an approved notice.

## **7 Gaming machine turnover levy**

- (1) The holder of a permit in relation to a gaming machine for a purpose specified in section 49(1)(a) of the Act shall, where the gaming machine is on premises in respect of which a licence
- (a) referred to in section 35(1)(b) of the *Liquor Act* is in force, pay 6%; or
  - (b) referred to in section 35(1)(c) of the *Liquor Act* is in force, pay 3%,

of the total value of coins, tokens or credits used to play or operate the gaming machine as gaming machine turnover levy.

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- (2) Not later than 21 days after the last day of each quarter during which a liable permit holder operates a gaming machine, a return in the approved form shall be forwarded to the Commissioner by or on behalf of the liable permit holder:
- (a) setting out the total value of coins, tokens or credits used to play each gaming machine during the previous quarter;
  - (b) setting out a computation of the amount of gaming machine turnover levy payable in relation to the return;
  - (c) containing such other information as the Commissioner may require; and
  - (d) certified by the signature of the liable permit holder.
- (3) Any gaming machine turnover levy disclosed on a return under subregulation (2)(b) shall be payable, in the time specified in subregulation (2), to the Commissioner, by or on behalf of the liable permit holder who, or on whose behalf, the return was made.
- (4) The Commissioner shall, in the first instance, account for any gaming machine turnover levy received in accordance with, and in the proportions specified under, the Act.
- (5) A liable permit holder who does not comply with subregulation (2) within the period specified, or as may be extended by the Commissioner in writing before the expiry of that period, is guilty of an offence.

Penalty: \$500 and a further \$500 for each week or part of a week during which the offence continues.

## **8 Enforcement of gaming machine turnover levy**

Subject to these Regulations, the *Taxation (Administration) Act* applies, with the necessary changes, to and in respect of gaming machine turnover levy as if:

- (a) the levy were a duty payable under that Act;
- (b) a return under these Regulations were a return required under that Act;
- (c) the holder of the permit liable to pay the levy were a person liable to pay duty under that Act; and
- (d) the Treasurer, the Commission or the Director, as the case may be, were the Commissioner.

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**9 Treasurer may appoint trustees**

- (1) The Treasurer may, in writing, appoint such number of persons as trustees as is thought appropriate for the purpose of:
  - (a) advising the Treasurer on establishing rules and procedures for the administration of any funds in the trust account; and
  - (b) administering the funds in accordance with rules and procedures approved by the Treasurer.
- (2) A trustee shall hold office for such term not exceeding 3 years as the Treasurer determines, but may be reappointed.

**10 Specified associations**

Without limiting the generality of section 50(b) of the Act or the discretion of the Treasurer or any trustee appointed under regulation 9 in applying funds from the trust account, funds from the trust account may be applied to a non-profit making association the activities of which are charitable, benevolent or philanthropic and are of benefit to the community, notwithstanding that the activities of or the benefits derived from the association are not restricted to a local area.

## ENDNOTES

### 1 KEY

Key to abbreviations

amd = amended  
app = appendix  
bl = by-law  
ch = Chapter  
cl = clause  
div = Division  
exp = expires/expired  
f = forms  
Gaz = Gazette  
hdg = heading  
ins = inserted  
lt = long title  
nc = not commenced

od = order  
om = omitted  
pt = Part  
r = regulation/rule  
rem = remainder  
renum = renumbered  
rep = repealed  
s = section  
sch = Schedule  
sdiv = Subdivision  
SL = Subordinate Legislation  
sub = substituted

### 2 LIST OF LEGISLATION

#### ***Gaming Control (Gaming Machines) Regulations (SL No. 8, 1995)***

Notified 5 April 1995  
Commenced 5 April 1995

#### ***Amendment of Gaming Control (Gaming Machines) Regulations (SL No. 39, 1995)***

Notified 19 November 1995  
Commenced 1 January 1996 (r 1)

### 3 SAVINGS AND TRANSITIONAL PROVISIONS

r 3 *Amendment of Gaming Control (Gaming Machines) Regulations (SL No. 39, 1995)*

### 4 LIST OF AMENDMENTS

r 7 amd No. 39, 1995, r 2