



ANALYSIS

<p>Title</p> <p>1. Short Title</p> <p>2. Monthly returns to be furnished to Commissioner</p>	<p>3. Power of Commissioner in respect of small amounts</p> <p>4. Interpretation—casino duty</p> <p>5. Casino duty</p> <p>6. Monthly returns to be furnished to Commissioner</p>
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1992, No. 119

An Act to amend the Gaming Duties Act 1971

[14 December 1992

BE IT ENACTED by the Parliament of New Zealand as follows:

1. Short Title—This Act may be cited as the Gaming Duties Amendment Act 1992, and shall be read together with and deemed part of the Gaming Duties Act 1971 (hereinafter referred to as the principal Act).

2. Monthly returns to be furnished to Commissioner—Section 12D of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is hereby amended by repealing subsection (2), and substituting the following subsection:

“(2) The Commissioner may, upon written application by a gaming machine operator, authorise the gaming machine operator to furnish statements under subsection (1) of this section 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) of this section 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. Power of Commissioner in respect of small amounts—The principal Act is hereby amended by inserting, after section 12F (as inserted by section 3 of the Gaming Duties Amendment Act 1991), the following section:

“12FA. 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 of this Act on that unpaid duty.”

4. Interpretation—casino duty—(1) Section 12M of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is hereby amended—

- (a) By omitting from the definition of the term “authorised game” the words “, in relation to a casino operator,”;
- (b) By omitting from the definition of the term “casino losses” the words “casino operator” where they twice occur, and substituting in each case the word “casino”.

(2) The said section 12M is hereby further amended by repealing the definitions of the terms “casino operator” and “casino win”, and substituting the following definitions:

“‘Casino operator’ means any person, being the holder of either a casino premises licence or a casino operator’s licence granted under Part II of the Casino Control Act 1990, who is entitled to the gaming income of a casino; and includes—

“(a) Any holder of a temporary authority to carry on the operation of a casino granted under section 92 of the Casino Control Act 1990:

“(b) In relation to any return period and to the obligations and liabilities under sections 12N to 12Q of

any person who was at any time during that period a casino operator, that person, notwithstanding that the person may have ceased during or after that return period to operate a casino under a casino premises licence, a casino operator's 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.”.

(3) The said section 12M is hereby further amended—

- (a) By omitting from the definition of the term “gaming income” the words “casino operator” in the 3 places they occur, and substituting in each case the word “casino”;
- (b) By omitting from the definition of the term “gaming wins” the words “casino operator” in the 3 places they occur, and substituting in each case the word “casino”;
- (c) By omitting from the definition of the term “return period” the words “casino operator”, and substituting the word “casino”.

5. Casino duty—Section 12N of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is hereby amended by omitting the words “casino operator”, and substituting the word “casino”.

6. Monthly returns to be furnished to Commissioner—Section 12o of the principal Act (as inserted by section 3 of the Gaming Duties Amendment Act 1991) is hereby amended—

- (a) By omitting from subsection (1)(a) the words “casino operator”, and substituting the word “casino”;
- (b) By omitting from subsection (1)(b) the words “by the casino operator”;
- (c) By omitting from subsection (2)(a) the words “casino operator”, and substituting the word “casino”;
- (d) By omitting from subsection (2)(b) the words “by the casino operator”.