



Australian Government

The Treasury

CHANGES TO GAMBLING PROVISIONS SUMMARY OF CONSULTATION PROCESS

The Government announced on 12 May 2009 that it would amend the GST law to confirm the application of the GST rules concerning gambling activities by non-resident entities.

This measure was included in Tax Laws Amendment (2009 GST Administration Measures) Bill 2009, which was introduced into Parliament on 25 November 2009.

Consultation process

Consultation on the draft legislation was conducted between 6 October 2009 and 27 October 2009. [Two public submissions](#) were received on this measure.

Summary of key issues

One submission supported the measure, the other raised some technical issues with the draft legislation.

The issues raised were: the description of gambling as a supply; the technical means of clarifying the law; and drafting suggestions.

No changes were made as a result of submissions because it was considered the amendments clarified the law while minimising compliance costs.

The mechanism and drafting for dealing with the prize money payable on GST-free bets has been retained as the Government considers that it provides the same outcome over time as the alternative means suggested in the submission and is simpler.

Feedback

Feedback on the consultation process for this measure can be forwarded to consultation@treasury.gov.au. Alternatively, you can contact Phil Bignell on (02) 6263 4732.

Thank you to all participants in the consultation process.