



INDEPENDENT STATE OF PAPUA NEW GUINEA

No: 352 of 2021.

Gaming Control (2022 Budget)(Amendment) Bill 2021.

ARRANGEMENT OF CLAUSES.

1. Betting tax (Amendment of Section 164).
2. Commissioner General may issue assessments (Amendment of Section 213).
3. Repeal and replacement of Section 14.
4. Repeal and replacement of Section 15.
5. Repeal and replacement of Section 16.
6. Repeal and replacement of Section 17.



A BILL

For

AN ACT

Entitled

Gaming Control (2021 Budget)(Amendment) Act 2020.

Being an Act to amend the ***Gaming Control Act 2007***,

MADE by the National Parliament to come into operation in accordance with the commencement of the ***Tax Administration Act 2017*** by a notice in the National Gazette by the Head of State, acting with, and in accordance with, the advice of the Minister.

1. BETTING TAX (AMENDMENT OF SECTION 164).

Section 164 of the Principal Act is amended -

- (a) by repealing Subsection (7); and
- (b) by repealing Subsection (9) and replacing it with the following:

“(9) Where a betting tax remains unpaid after the time provided for the payment of the betting tax under this Section, penalty for late payment and interest for late payment under the ***Tax Administration Act 2017*** shall apply and the penalty for late payment and the interest for late payment shall be calculated from the original due date.”.

2. COMMISSIONER GENERAL MAY ISSUE ASSESSMENTS (AMENDMENT OF SECTION 212).

Section 212 of the Principal Act is amended in Subsection (3) by repealing “***Income Tax Act 1959***” and replacing it with the following:

“***Tax Administration Act 2017***”.

3. REPEAL AND REPLACEMENT OF SECTION 213.

The Principal Act is amended by repealing Section 213 and replacing it with the following new section:

“213. PENALTY FOR LATE PAYMENT.

(1) Where any amount of turnover tax remains unpaid after the expiration of the time provided for its payment under this Part, penalty tax of 20% of the amount unpaid shall be due and payable to the State subject to Section 94 of the ***Tax Administration Act 2017***.

(2) An amount of penalty tax payable under this section shall be deemed to be turnover tax due and payable by the bookmaker in respect of the month to which the unpaid tax relates.”.

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4. REPEAL AND REPLACEMENT OF SECTION 214.

The Principal Act is amended by repealing Section 214 and replacing it with the following new section:

“214. LATE PAYMENT INTEREST.

(1) In addition to any penalty tax imposed by Section 214, if any turnover tax remains unpaid after the time provided for its payment under this Part, late payment interest subject to Section 39 of the *Tax Administration Act 2017* is due and payable at the rate of 20% per annum on the amount unpaid computed from such date as the Commissioner General determines, not being a date before the date on which the turnover tax was originally due and payable.

(2) The Commissioner General may, in any case, for reasons that he thinks sufficient, remit the additional turnover tax or any part of that turnover tax.”.

5. REPEAL AND REPLACEMENT OF SECTION 215.

The Principal Act is amended by repealing Section 215 and replacing it with the following new section:

“215. ACCESS TO BOOKS.

Subject to Section 58 of the *Tax Administration Act 2017*, the Commissioner General or a person authorized by him for the purpose shall at all times have full and free access to all buildings, places, books, documents and other papers for the purpose of obtaining information relating to the determination of the turnover of, and the liability to pay turnover tax under this Part by, a bookmaker, and may make extracts from, or copies of, any such books, documents or papers.”.

6. REPEAL AND REPLACEMENT OF SECTION 218.

The Principal Act is amended by repealing Section 218 and replacing it with the following new section:

“218. COMMISSIONER GENERAL MAY OBTAIN INFORMATION.

(1) Subject to Section 59 of the *Tax Administration Act 2017*, the Commissioner General may, by written notice, require a bookmaker to -

(a) furnish the Commissioner General with such information he may require; and

(b) attend and give evidence before the Commissioner General or before a person authorized by the Commissioner General,

concerning bets made by or with the bookmaker or any other bookmaker, and may require the bookmaker to produce books, documents and other papers in the bookmaker’s custody or under the bookmaker’s control relating to those bets.

(2) The Commissioner General may require the information or evidence referred to in Subsection (1) to be given on oath, orally or in writing, and for that purpose the Commissioner General or the person authorized by the Commissioner General, may administer an oath.

(3) A bookmaker required to attend and give evidence under this section shall be paid such reasonable expenses as the Commissioner General determines.”.