

Gaming & Censorship Regulation

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17 July 2008

To all non-club class 4 societies (and non-club class 4 venues)

Venue Expenses-Advice of GST Amendment to a Section 116 Notice

On 18 April 2008 the Department consulted on proposed amendments to the *Limits and Exclusions on Class 4 Venue Costs Notice 2 September 2004*. These amendments were a recommendation of the Departmental/Sector Venue Expenses Working Party and are designed to clarify the position of GST with relation to venue costs reimbursement.

The submissions the Department received were useful and the Department acknowledges all those who took the time to submit. The comments were taken into account and some modifications were made to the final Notice.

The new *Limits and Exclusions on Class 4 Venue Costs Notice 17 July 2008* has been gazetted and comes into effect on 18 July 2008. This Notice revokes the previous one. The Department expects immediate compliance beginning on 18 July 2008. In the case of Limit D, this means for any 12 month period beginning on or after 18 July 2008.

Our expectation of immediate compliance is based on the knowledge that the few societies not already calculating venue costs on a GST exclusive basis have had at least 3 months warning of the Department's intention to clarify the Notice. In the Department's letter to all non-club societies of 18 April 2008, we advised societies that we expected immediate compliance upon gazetting of amendments and that they should begin consideration of any necessary operating adjustments.

The new Notice does not preclude the Department from consideration of societies' compliance with the previous Notice. The Department will continue to scrutinise compliance with the Limits, and especially Limit D, very carefully. A copy of the new Notice is attached for your information.

Yours sincerely



Michael Hill

Director, Gambling Compliance Group

