# State-wide Gaming Machine Statistics Revenue and Taxation Receipts



Under section 72A of the *Gaming Machines Act* 1992 the holder of a gaming machine licence must pay, for each financial year, the prescribed rate of gaming tax on the net gambling revenue derived in respect of the licensed premises.

# **Gaming Tax**

In South Australia, different tax rates apply to the income gained from gaming machines, known as 'Net Gambling Revenue' or simply as NGR, depending on whether the gaming venue is operated by a for-profit organisation (e.g. a hotel) or a non-profit association (e.g. a club or community hotel).

Net Gambling Revenue (NGR) is the total amount of all bets made on gaming machines in a gaming venue, less the total amount of all prizes won.

There is a \$75,000 tax-free threshold and then different tax rates apply progressively to six further income levels.

## **Gaming tax calculation**

Gaming tax is payable each month. It is calculated by Consumer and Business Services (CBS) based on the NGR for the calendar month as reported by the state-wide gaming machine monitoring system operated by the Independent Gaming Corporation Limited (IGC).

#### **Publication of statistics**

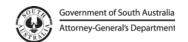
In accordance with section 20 of the *Gambling Administration Act 2019*, the Liquor and Gambling Commissioner makes publicly available statistical information about expenditure relating to gaming machine operations in the State's hotels and clubs.

Statistical gaming machine data is published on the CBS website monthly,

As content is regularly refreshed and files are periodically archived, gaming machine revenue information that was published before 1 July 2009 is no longer available on the CBS website. The following table lists the amount of gaming machine revenue and taxation receipts that have previously been published from 1994 to date.

## **Key Points**

- Net Gambling Revenue (NGR) is the total amount of all bets made on gaming machines less the total amount of prizes won
- The total Net Gambling Revenue (NGR) from South Australian Hotels and Clubs for 2021/22 was \$831.12 million
- The total amount of gaming tax paid by South Australian Hotels and Clubs for 2021/22 was \$356.23 million
- The average amount of Net Gambling Revenue (NGR) per venue for 2021/22 was \$1.710 million



# **Net Gambling Revenue & Taxation Receipt Data (\$million)**

Financial Year	Net Gambling	Gaming Tax	Venue Share	No. of Gaming
Ending	Revenue	Liability	422.020	Machines
Jun-95	185.415	62.577	122.838	7 372
Jun-96	319.229	110.109	209.120	9 262
Jun-97	364.255	134.499	229.756	10 451
Jun-98	394.629	158.702	235.927	10 898
Jun-99	442.466	189.058	253.408	11 944
Jun-00	485.987	209.348	276.639	12 738
Jun-01	543.469	187.198	356.271	14 096
Jun-02	606.814	210.818	395.996	14 647
Jun-03	669.075	245.284	423.791	14 841
Jun-04	723.604	283.520	440.084	14 799
Jun-05	749.251	296.284	452.967	14 062
Jun-06	751.031	293.419	457.612	12 598
Jun-07	792.620	313.848	478.772	12 581
Jun-08	758.459	295.036	463.423	12 682
Jun-09	750.653	292.747	457.906	12 737
Jun-10	729.372	282.660	446.712	12 744
Jun-11	745.467	291.590	453.877	12 726
Jun-12	742.787	290.944	451.843	12 688
Jun-13	730.587	285.928	444.659	12 613
Jun-14	731.010	288.231	442.779	12 561
Jun-15	725.908	286.908	439.000	12 377
Jun-16	718.602	283.816	434.786	12 337
Jun-17	680.274	264.866	415.408	12 210
Jun-18	682.240	267.580	414.670	12 142
Jun-19	681.650	268.930	412.720	12 130
Jun-20	511.480	200.260	311.210	11 638
Jun-21	769.870	320.440	449.430	11 698
Jun-22	831.120	356.230	474.890	11 618