



## Triple Bottom Line (TBL) Assessment Summary

The Triple Bottom Line Assessment is required to be published in accordance with Part 4, section 23 (1)(b) of the Freedom of Information Act 2016

### 19/354 Agreement to table the Review of the Gaming Machine Tax Rebate

#### Summary of impacts:

- There are no direct negative impacts on the ACT community as a result of the findings of the review of the gaming machine tax rebate or introducing amendments to the *Gaming Machine Act 2004* as part of the Government's commitment to supporting small to medium local community clubs.
- There are positive impacts for the club industry in that the gaming machine tax rebate can support the provision by clubs of a wider range of services and alternative uses of club land.

|                 |          |          |         |
|-----------------|----------|----------|---------|
| Level of impact | Positive | Negative | Neutral |
|-----------------|----------|----------|---------|

| Social          |                 |  |
|-----------------|-----------------|--|
| Level of impact | Impact          | Summary  |
| Neutral         | Gender equality | <ul style="list-style-type: none"> <li>• No gender equality impacts have been identified as arising from this work.</li> </ul>   |
| Positive        | Human rights    | <ul style="list-style-type: none"> <li>• Measures that support clubs to diversify their revenue streams away from gaming have the potential to positively impact on the protection of the family and children through reducing gambling harm.</li> </ul> |

| Economic        |                                |  |
|-----------------|--------------------------------|--|
| Level of impact | Impact                         | Summary  |
| Neutral         | ACT Government Budget          | <ul style="list-style-type: none"> <li>• The proposed amendments will have no impact on the ACT Budget.</li> </ul>   |
| Positive        | Small business impact          | <ul style="list-style-type: none"> <li>• Small and medium clubs and club groups will benefit from the retention of the rebate.</li> <li>• Measures that support clubs to diversify their revenue streams away from gaming have the potential to positively impact on the broader economy through the provision by clubs of a wider range of services and alternative uses of club land.</li> </ul> |
| Positive        | Investment and economic growth | <ul style="list-style-type: none"> <li>• Measures that support clubs to diversify their revenue streams away from gaming have the potential to positively impact on the broader economy through the provision by clubs of a wider range of services and alternative uses of club land.</li> </ul>  |

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| <b>Environmental</b> Nil impact. |
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