

# **SPECIAL CLUBGRANTS GUIDELINE – TRANSITION OF LOCAL COMMITTEES**

## ***Gaming Machine Tax Act 2001***

**January 2017**

### **Background**

Local government reforms to create new, stronger local councils resulted in the establishment of new, amalgamated local government areas (LGAs) in New South Wales during 2016. Further amalgamation proposals are pending.

Paragraph 6.1 of the ClubGRANTS guidelines requires local committees to be established in each LGA where the ClubGRANTS Category 1 liability of local qualifying clubs exceeds \$30,000 in the tax year. Some of those ClubGRANTS local committees will need to merge as a result of the LGA amalgamations.

### **Purpose and duration of this special guideline**

This special guideline complements the ClubGRANTS guidelines by providing transitional arrangements for local committees in amalgamated LGAs.

This special guideline remains in force until 31 August 2018.

### **Local committees in LGAs amalgamated before 1 April 2017**

Any local committee currently operating in an LGA that has been amalgamated prior to 1 April 2017 may remain operating exclusively within its former LGA until 1 October 2017.

### **Local committees in LGAs amalgamated on or after 1 April 2017**

A local committee in any LGA amalgamated on or after 1 April 2017 may remain operating exclusively within its former LGA for a period of up to six months from the date the amalgamation takes effect.