

Office of Liquor and Gaming Regulation

Gaming licence fees and charges 2020–2021



Overview of Queensland gaming fees and charges

All fees are indexed annually.

The Office of Liquor and Gaming Regulation (OLGR) [credit card payment authority form](#) can be used for credit card payments of all OLGR fees.

OLGR **will not** accept credit card details by fax or email, including PDF attachments. If an email is received with credit card details, it will be deleted immediately and your form will not be processed. This is in accordance with the Payment Card Industry Data Security Standard.

Machine gaming

Gaming machine monthly taxes (GST adjusted)

Premises type	Monthly taxable tax (% of monthly)	Gaming machine metered win (\$)
Licensed clubs (category 2 licensed premises)	\$0–9,500	Nil
	\$9501–75,000	17.91%
	\$75,001–150,000	20.91%
	\$150,001–300,000	23.91%
	\$300,001–850,000	25.91%
	\$850,001–1,400,000	30.91%
	> \$1,400,000	35.00%
Hotels (category 1 licensed premises)	All amounts	35.00% + levy if applicable

Tax is payable monthly in arrears.

Health services levy

Premises type	Monthly taxable metered win (\$)	Health services levy (% of monthly taxable metered win)
Hotels (category 1 licensed premises)	\$0–100,000	Nil
	\$100,001–140,000	3.50%
	\$140,001–180,000	5.50%
	\$180,001–220,000	7.50%
	\$220,001–260,000	13.50%
	> \$260,000	20.00%

Commission on sale of operating authorities

Reason for sale	Amount to be paid into Consolidated Fund
Application for a decrease proposal	33%
Surrender of a gaming machine licence	33%

Site licensing

Application fee	Application fee	Period of licence
Grant of gaming machine licence (body corporate and individual)—in relation to premises that are not licensed premises	\$7,010.00 (incl. licence fee)	Indefinite
Grant of gaming machine licence (body corporate and individual)—in relation to premises that are licensed premises	\$3,321.00 (incl. licence fee)	Indefinite
Grant of additional licensed premises—Category 2—licensed premises (club)	\$3,321.00	Indefinite

Copy or replacement of a gaming machine licence requires the payment of a \$92.15 fee.

Gaming services

Licence type	Application fee	Other fee
Increase in number of gaming machines by < 20 for clubs, < 10 for hotels	\$185.50	\$17.95 for each machine
Increase in number of gaming machines by > 20 for clubs, > 10 for hotels	\$921.20	\$17.95 for each machine
Decrease in number of gaming machines by clubs or hotels	\$92.15	N/A
Relocate a gaming machine area	\$40.95	N/A
Application for repossession of gaming machines	\$40.95	N/A
Application to increase approved hours of gaming	\$40.95	N/A
Application for approval of a transfer of entitlements on a permanent basis	\$422.30	N/A
Application for approval to vary the consideration for a transfer of entitlements on a permanent basis	\$326.30	N/A
Application for approval of a transfer of entitlements for use on a temporary basis	\$422.30	N/A
Application to vary the period of a transfer or the consideration for a transfer of entitlements for use on a temporary basis	\$326.30	N/A
Application for approval to change the percentage return to players less than 1 month before it was last changed	\$40.95 for each machine	N/A

Evaluation of gaming related system, gaming machine type or game, or linked jackpot arrangement, for each hour, or part of an hour, involved in the following:

1. carrying out
 - a. basic evaluation \$230.40
 - b. intermediate evaluation \$287.90
 - c. advanced evaluation \$339.00
 - d. administration for an evaluation \$172.70.
2. giving advice for an evaluation \$172.70
3. holding meetings for an evaluation \$172.70.

Employee licences—gaming machine

Licence type	Application fee	Period of licence
Grant of gaming nominee or key monitoring employee licence	\$556.60	5 years
Renewal of gaming nominee or key monitoring employee licence	\$275.00	5 years
Grant of repairer licence	\$275.00	5 years
Renewal of repairer licence	\$275.00	5 years

Replacement/copy of gaming nominee, repairer and key monitoring employee licences require the payment of a \$40.95 fee.

Licensed monitoring operator (LMO), dealer licensing and testing facility operator

Licence type	Application fee	Licence fee	Period of licence
Grant of LMO licence	\$18,450.00	\$442,500.00	10 years
Renewal of LMO licence	\$18,450.00	\$442,500.00	10 years
Grant of major dealer licence	\$18,450.00	\$221,200.00	5 years
Renewal of major dealer licence	\$18,450.00	\$221,200.00	5 years
Grant of secondary dealer licence	\$1,843.00	\$7,380.00	5 years
Renewal of secondary dealer licence	\$1,843.00	\$7,380.00	5 years
Application for testing facility operator's licence	\$1,843.00	\$7,380.00	5 years
Renewal of testing facility operator's licence	\$1,843.00	\$7,380.00	5 years

The replacement of a supplier's licence requires the payment of a \$92.15 fee.

Service contractors

Application type	Application fee	Period of licence
Grant of service contractor's licence:		
—Individual	\$556.60	5 years
—Category 1	\$1,107.00	5 years
—Category 2	\$9,210.00	5 years
Renewal of service contractor's licence:		
—Individual	\$556.60	5 years
—Category 1	\$1,107.00	5 years
—Category 2	\$9,210.00	5 years

Replacement/copy of a service contractor's licence requires payment of a \$92.15 fee.

Charitable and non-profit

Licence/permit type/other	Application fee	Renewal fee	Period of licence
Bingo centre licence	\$332.70	\$332.70	1 year
Lucky envelope printer licence	\$4,614.00	\$4,614.00	5 years
Category 3 gaming licence under which the applicant intends to conduct only one game if the highest estimated gross proceeds for the game are:			1 year
> \$50,000 but not > \$100,000	\$460.80	\$460.80	
> \$100,000 but not > \$500,000	\$921.20	\$921.20	
> \$500,000	\$1,843.00	\$1,843.00	
Category 3 gaming licence under which the applicant intends to conduct more than one game if the highest estimated gross proceeds for the game are:			1 year
> \$50,000 but not > \$100,000	\$921.20	\$921.20	
> \$100,000 but not > \$500,000	\$1,843.00	\$1,843.00	
> \$500,000	\$3,686.00	\$3,686.00	

Evaluation for approval of regulated general gaming equipment, for each hour, or part of an hour, involved in the following:

1. carrying out
 - a. basic evaluation \$230.40
 - b. intermediate evaluation \$287.90
 - c. advanced evaluation \$339.00
 - d. administration for an evaluation \$172.70.
2. giving advice for an evaluation \$172.70
3. holding meetings for an evaluation \$172.70.

Casino

Casino	Licence fee (per quarter in advance)	Tax rate
Jupiters Casino (Gold Coast)	\$265,100	20% on normal play (tables, Keno and FATGs)
		10% on junket revenue
		30% on EGM play
Townsville Hotel and Casino	\$265,100	10% on normal play (tables, Keno and FATGs)
		10% on junket revenue
		20% on EGM play
Jupiters Treasury Casino (Brisbane)	\$265,100	20% on normal play (tables, Keno and FATGs)
		10% on junket revenue
		30% on EGM play
Reef Casino Cairns	\$265,100	10% on normal play (tables, Keno and FATGs)
		10% on junket revenue
		20% on EGM play

Tax is payable monthly in arrears and is reduced by the amount of global GST credit.

Casino employee licences

Application type	Application fee	Type of licence
Casino employee licence	\$556.60	Indefinite
Casino key employee licence	\$1,062.00 or \$556.60 if holding a casino	Indefinite
Notice about promoter/promoter's representative (assessment)	\$1,062.00	N/A

Replacement of a casino key employee licence or a casino employee licence requires the payment of a \$40.95 fee.

Evaluation for approval of gaming equipment, for each hour, or part of an hour, involved in the following:

1. carrying out
 - a. basic evaluation \$230.40
 - b. intermediate evaluation \$287.90
 - c. advanced evaluation \$339.00
 - d. administration for an evaluation \$172.70.
2. giving advice for an evaluation \$172.70
3. holding meetings for an evaluation \$172.70.

Lotteries

Application type	Application fee	Period of licence
Primary licence	\$19,250.00	Golden Casket Lottery Corporation Limited expires on 1 August 2072
Primary licence	\$19,250.00	Queensland Lottery Corporation Pty Limited expires on 31 July 2072
Key lottery employee licence	\$556.60	Indefinite

Replacement of an employee licence requires the payment of a \$40.95 fee.

Licence and quarterly fee arrangements

The quarterly licence fee is increased on 1 October each subsequent year of the term that is based on the increase in the consumer price index (or its equivalent) for the previous financial year, rounded to the nearest \$100.

Lottery tax

1. The monthly tax payable by the lottery licensee is equal to the sum of the following amounts:
 - a. 73.48% of the licensee's monthly gross revenue for the month from declared lotteries. (Lotto—Powerball, Oz Lotto, Saturday, Wednesday and Monday Gold Lotto, Super 66, Mega Jackpot, Super Jackpot and Set for Life)
 - b. 55% of the licensee's monthly gross revenue for the month from the approved lottery known as Instant Scratch-its
2. Tax is payable monthly in arrears and is reduced by the amount of global GST credit.

Evaluations

Evaluation for approval of regulated general lottery equipment, for each hour, or part of an hour, involved in the following:

1. carrying out
 - a. basic evaluation \$230.40
 - b. intermediate evaluation \$287.90
 - c. advanced evaluation \$339.00
 - d. administration for an evaluation \$172.70.
2. giving advice for an evaluation \$172.70
3. holding meetings for an evaluation \$172.70.

Wagering

Application type	Application fee	Period of licence/term of permit
Race wagering licence	\$19,250.00	99 years
Sports wagering licence	\$19,250.00	61 years
Oncourse wagering permit	N/A	Stated term/stated race meetings
Key person licence	\$556.60	Indefinite

The key person licence lapses if at the end of 1 year from issue of the licence the licensee has not been employed by an authorised operator or if the licensee ceases employment with the operator and is not re-employed by the same or another operator within 3 months.

Replacement of a key wagering employee licence requires payment of a \$40.95 fee.

Race wagering licence fee

The quarterly fee shall be increased each year of the term after the first year and will be based on the increase in the consumer price index (or its equivalent) for the previous financial year rounded to the nearest \$100.

Wagering tax

The collection of wagering tax ceased on 1 November 2018. The wagering tax was replaced by a betting tax that is administered by the Office of State Revenue.

Evaluations

Evaluation of regulated wagering equipment, for each hour, or part of an hour, involved in the following:

1. carrying out
 - a. basic evaluation \$230.40
 - b. intermediate evaluation \$287.90
 - c. advanced evaluation \$339.00
 - d. administration for an evaluation \$172.70.
2. giving advice for an evaluation \$172.70
3. holding meetings for an evaluation \$172.70.

Keno

Application type	Application fee	Period of licence
Keno employee licence	\$556.60	Indefinite

Replacement of an employee licence requires the payment of a \$40.95 fee.

Licence fee and tax arrangements

1. The quarterly licence fee shall be increased on 1 October each year based on the increase in the consumer price Index (or its equivalent) for the previous financial year, rounded to the nearest \$100
2. Keno tax of 26.25% of gross revenue for each of the first 10 years of the term payable each month
3. Keno tax of 29.40% of gross revenue will apply for each of the last 15 years of the term (from 1 July 2007)
4. Tax is payable monthly in arrears and is reduced by the amount of global GST credit.

Evaluations

Evaluation for approval of regulated Keno gaming equipment, for each hour, or part of an hour, involved in the following:

1. carrying out
 - a. basic evaluation \$230.40
 - b. intermediate evaluation \$287.90
 - c. advanced evaluation \$339.00
 - d. administration for an evaluation \$172.70.
2. giving advice for an evaluation \$172.70
3. holding meetings for an evaluation \$172.70.