



AUSTRALIAN HOTELS ASSOCIATION

24 Brisbane Avenue Barton ACT 2600 • PO Box 4286 Manuka ACT 2603 • Australia
email: theaha@ozemail.com.au • Facsimile: (02) 6273 4011 • Telephone (02) 6273 4007

Richard J Mulcahy
National Executive Director

Submission No. 33

12 November 1999

Ms Helen Donaldson
Secretary
Finance and Public Administration
Senate Committee
Parliament House
CANBERRA ACT 2600

Facsimile - 02 6277 5809

Dear Ms Donaldson

It has been drawn to our attention that the Senate Committee on Finance and Public Administration is currently addressing the revenue shortfalls associated with the proposed business tax reforms.

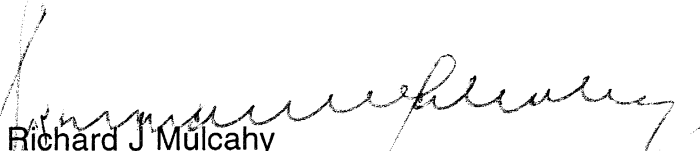
The AHA believes that Parliament could address some of the revenue shortfalls through tightening the mutuality principle income taxation exemptions extended to the multi-million dollar club industry.

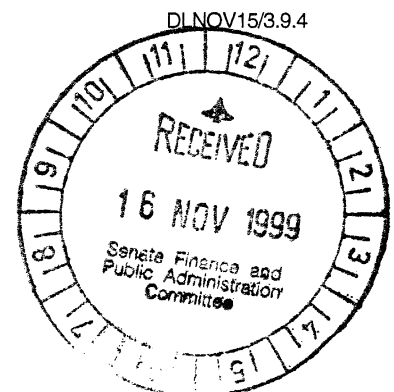
It is estimated that the revenue generated for the Federal Government through tightening these provisions would be in the order of \$200 million.

It would be greatly appreciated if this submission could be distributed to all members of the Senate Committee.

Should you have any questions please do not hesitate to contact me at the office.

Yours sincerely


Richard J Mulcahy
Att.



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LIST OF ATTACHMENTS

1. Briefing Paper on Club Taxation Regime.
2. Productivity Commission Inquiry into Australia's Gambling Industries.
3. Figure 20.1 Where does the mutuality principle apply? Productivity Commission Draft Report into Australia's Gambling Industries.
4. Section 20 The mutuality principle, Productivity Commission Draft Report into Australia's Gambling Industries.
5. Parkers Directory 1998, CMP Publishing Pty Ltd 1998.
6. Extracts from various Annual Director's Reports of major clubs highlighting planned expansion of facilities and diversification into commercial enterprise.
7. Contributions made by Gaming Machine Licensees to Charitable and Community Organisations, a Report by the Commissioner for ACT Revenue.