Transfer of gaming machine entitlements

This information sheet provides information to entitlement holders on transferring ownership of gaming machine entitlements.

Entitlements may be transferred from one venue operator to another (or may be allocated by the State) through a transfer scheme.

The Victorian Gambling and Casino Control Commission (VGCCC) administers the transfer scheme through the Entitlement Transfer Market (ETM) which allows venue operators to advertise their wish to transfer or buy entitlements. Transfers of entitlements will not be finalised until the VGCCC records the transfer on the ETM.

The VGCCC has issued all venue operators with a username and password to access the ETM. If you have misplaced your password, you can request the password to be reset by sending an email to [contact@vgccc.vic.gov.au](mailto:contact@vgccc.vic.gov.au).

Negotiations regarding a transfer may take place between an existing entitlement holder and an interested party prior to the transfer being finalised. A person interested in purchasing entitlements must hold a current venue operator’s licence before the transfer can be completed.

Entitlements for transfer may be advertised on the ETM or by other means (for example, newspaper, trade magazines and internet as long as these do not involve the completion of the transfer).

Parties to the transfer must follow the online process to conclude the transfer proceedings. Details need to be completed and submitted to the VGCCC via the ETM. Transfers of entitlements will not be finalised until the VGCCC records the transfer on the ETM.

The VGCCC is responsible for recording the transfer of entitlements once it is satisfied that all the requirements in the Transfer Rules have been met.

To access the ETM, go to the VGCCC website at [www.vgccc.vic.gov.au](http://www.vgccc.vic.gov.au).

## Profit tax

A profit tax applies to a venue operator, in accordance with section 3.4A.18A of the Gambling Regulation Act 2003.

If an entitlement is transferred to another venue operator before 16 February 2024, the transferor venue operator must pay the State, unless granted an exemption, the amount calculated in accordance with Rule 13 of transfer rules (if any).

An exemption to this rule exists under section 3.4A.19 and 3.4A.19A of the Gambling Regulation Act 2003.

The exemption may be granted if:

* an application for premises approval, planning permit, liquor licence or racing club licence is rejected, and
* entitlements have a geographic area condition in the region or municipal district that the rejected premises approval is or was to be situated.

The transfer relates to the transfer of an approved venue.

## Contact

For further enquiries regarding entitlements please contact the VGCCC on 1300 182 457 or contact@vgccc.vic.gov.au.