ClubsNSW

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Preparation for 2026 ClubGrants Annual Return

Member clubs are advised that Liquor & Gaming NSW (L&GNSW) has published an industry alert reminding clubs of several aspects of ClubGrants, explained below.

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Tax return dates

All ClubGrants-qualifying clubs will now have nine days to lodge their annual return for the 2025-2026 gaming machine tax year. Returns must be lodged between 1 and 9 September 2026 via the ClubGrants Online Portal.

Following assessment, clubs will have view-only access to MAXsys to see the results of their annual return assessment.

ClubAssist will be available for after-hours support on 9 September for any clubs experiencing difficulties lodging their returns.

New state-wide services

The ClubGrants Guidelines have been updated to add clause 2.2.4, which permits organisations delivering Category 1 services on a state-wide basis to receive funding under Category 2, subject to specific conditions. These conditions include a requirement for prior approval by clubs. In addition, minor changes have also been made to clause 4.1 to clarify that clubs cannot claim any additional taxation benefit from funds claimed under ClubGrants. Further details, including the approval application process, are available on the L&GNSW website.

Ensure successful applicants receive their funding on time

Clubs are reminded that all successful ClubGrants applicants must receive their funding before 31 August 2026 for the expenditure to qualify for the 2025-26 tax year. To meet this deadline and facilitate timely distribution, clubs are encouraged to consider electronic payment methods. For more information, please read the

ClubGrants FAQs.

Minimum Category 1 expenditure requirement before submitting

To qualify for the 1.85% gaming machine tax rebate, clubs must allocate at least 0.75% of funds over $1 million to Category 1 purposes, with the remainder allocated to Category 2 purposes. Excess Category 1 expenditure may be used to offset any shortfall in Category 2 expenditure, however Category 2 expenditure cannot be used to offset Category 1 requirements.

Secretary statements

If the club secretary is unable to sign the secretary's statement at the time of lodging the ClubGrants annual return, the club must notify L&GNSW as soon as practicable and provide the reasons for the secretary's unavailability. Subject to this notification, the statement may instead be signed by the chairman of the board to

ensure that lodgement is not delayed and that the club remains compliant with regulatory requirements. Notifications are to be sent to gamingaudit.revenue@liquorandgaming.nsw.gov.au.

Ensure local committee requirements are met

Under clause 2.1.6 of the ClubGrants Guidelines, clubs must allocate no less than 75% of Category 1 funds in accordance with the recommendations of the local committee. Where this requirement is not met, clubs must submit a report to L&GNSW explaining the reasons for non-compliance. This requirement also applies where

no local committee was formed within the relevant LGA, or a local committee was formed but did not meet the minimum requirements prescribed under the guidelines. Reports can be submitted in any format, provided all information under clause 2.1.6 of the guidelines is included. A report form template is available on the ClubGrants Online Portal.

Reports are to be sent by 15 October 2026 to gamingaudit.revenue@liquorandgaming.nsw.gov.au.

Failure to submit a report may result in the loss of the tax rebate and lead to further compliance action.

For further details, please contact ClubAssist on 1300 730 001 or the L&GNSW audit team directly at landaudit.revenue@liquorandgaming.nsw.gov.au.

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