

Gambling Taxation: Public Equity in the Gambling Business

Julie Smith

First published: 18 December 2002

<https://doi.org/10.1111/1467-8462.00143>

Accessibility issue? [Request accessibility update.](#)



Abstract

Government's intrinsic role in sustaining a viable gambling industry, and its significant revenue stake in industry profitability, can make the public effectively shareholders in the industry. An important social cost of gambling is the potential for corruption of democratic processes through close industry and government links. Government can increase gambling revenues by expanding the tax base, rather than by raising tax rates. Gambling tax rates have fallen in recent decades, while revenues have increased dramatically. This paper analyses the forces encouraging governments to give excessive priority to protecting gambling revenues. It finds gambling taxation is regressive, and increasingly so as access widens. 'Children, madmen and fools' are significant to the market. The transition to a goods and services tax, along with the recent inquiry by the Productivity Commission into gambling, provides an opportunity for gambling policy to be made in a coherent social and economic framework, rather than as ad hoc and short-term solutions to State governments' revenue problems. Such an outcome rests on the Commonwealth government playing a leadership role.

Citing Literature



This website utilizes technologies such as cookies to enable essential site functionality, as well as for analytics, personalization, and targeted advertising. You may change your settings at any time or accept the default settings. You may close this banner to continue with only essential cookies. [Privacy Policy](#)

Manage Preferences

Accept All

Reject Non-Essential



HELP & SUPPORT

Contact Us
Training and Support
DMCA & Reporting Piracy
Sitemap

OPPORTUNITIES

Subscription Agents
Advertisers & Corporate Partners

CONNECT WITH WILEY

The Wiley Network
Wiley Press Room

Copyright © 1999-2026 John Wiley & Sons, Inc or related companies. All rights reserved, including rights for text and data mining and training of artificial intelligence technologies or similar technologies.

WILEY

This website utilizes technologies such as cookies to enable essential site functionality, as well as for analytics, personalization, and targeted advertising. You may change your settings at any time or accept the default settings. You may close this banner to continue with only essential cookies. [Privacy Policy](#)



Manage Preferences

Accept All

Reject Non-Essential