

TASMANIA

**GAMING CONTROL AMENDMENT
(FOREIGN GAMES PERMIT) BILL (No. 2)
2002**

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**GAMING CONTROL AMENDMENT
(FOREIGN GAMES PERMIT) BILL (No. 2)
2002**

*(Brought in by the Minister for Education, the Honourable
Paula Catherine Wriedt)*

A BILL FOR

An Act to amend the *Gaming Control Act 1993*

Be it enacted by His Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

Short title

1. This Act may be cited as the *Gaming Control Amendment (Foreign Games Permit) Act 2002*.

Commencement

2. This Act commences on the day on which this Act receives the Royal Assent.

Principal Act

3. In this Act, the *Gaming Control Act 1993** is referred to as the Principal Act.

*No. 94 of 1993

Section 3 amended (Interpretation)

4. Section 3(1) of the Principal Act is amended as follows:

- (a) by omitting the definition of “amend” and substituting the following definitions:

“accredited representative” means a person who is the accredited representative of a foreign games permit holder under Division 6 of Part 4C;

“amend” means –

- (a) insert matter; and
 - (b) omit matter; and
 - (c) omit matter and substitute other matter;
- (b) by inserting “situated in Tasmania and” after “premises” in the definition of “approved location”;
- (c) by inserting the following definitions after the definition of “fixed odds wagering event”:

“foreign game” means –

- (a) a lottery or game (including pools and a game that is prescribed for the purposes of the definition of “game” in this section) that is the subject of an application under section 77B for a foreign games permit; and

- (b) a lottery or game (including pools and a game that is prescribed for the purposes of the definition of “game” in this section) in which tickets may be sold in Tasmania under a foreign games permit;

“foreign games permit” means a foreign games permit granted and in force under Part 4C;

“foreign games permit holder” means the person who holds a current foreign games permit;

- (d) by inserting the following paragraph after paragraph (h) in the definition of “prescribed licence”:

(ha) a foreign games permit; and

Section 76B amended (Offence to conduct gaming business without endorsed Tasmanian gaming licence)

5. Section 76B(4) of the Principal Act is amended by omitting paragraph (d) and substituting the following paragraph:

- (d) the sale in Tasmania of tickets in a foreign game under the authority of a foreign games permit.

Section 76S amended (Authority of Tasmanian gaming licence with sports betting endorsement)

6. Section 76S(b) of the Principal Act is amended by inserting “in Tasmania” after “events”.

Section 76U amended (Authority of Tasmanian gaming licence with simulated gaming endorsement)

7. Section 76U(b) of the Principal Act is amended by inserting “in Tasmania” after “provider”.

Section 76V amended (Authority of major lottery endorsement)

8. Section 76V of the Principal Act is amended as follows:

- (a) by inserting in paragraph (b) “in Tasmania” after “provider”;
- (b) by inserting in paragraph (c) “in Tasmania” after “provider”;
- (c) by inserting in paragraph (d) “in Tasmania” after “pools”;
- (d) by inserting in paragraph (e) “in Tasmania” after “provider”.

Part 4C inserted

9. After section 76ZZU of the Principal Act, the following Part is inserted:

PART 4C – SALE OF TICKETS IN FOREIGN GAMES***Division 1 – Preliminary*****Interpretation of Part 4C**

77. In this Part –

“**application**” means an application under section 77B for a foreign games permit;

“**game**” includes pools and a game that is prescribed for the purposes of the definition of “game” in section 3(1).

Division 2 – Sale of tickets in foreign game**Sale of tickets in foreign game restricted**

77A. A person must not sell at or from premises situated in Tasmania a ticket in a lottery, or game, that is conducted elsewhere than in Tasmania except where the sale of the ticket is authorised by a foreign games permit.

Penalty: Fine not exceeding 300 penalty units.

Division 3 – Application for, and determination of, foreign games permit**Application for foreign games permit**

77B. (1) A person may apply to the Commission for a foreign games permit.

(2) An application must –

(a) be in a form approved by the Commission; and

- (b) specify the type of lottery or game in which tickets are intended to be sold in Tasmania under the foreign games permit if granted; and
- (c) contain or be accompanied by the information and documents required by the Commission; and
- (d) be accompanied by the application fee of 1 000 fee units.

Consideration of application

77C. (1) The Commission may refuse to process an application for a foreign games permit if –

- (a) the applicant may not lawfully conduct the foreign game in the State, Territory, country or part of a country where the foreign game is, or is intended to be, conducted; or
- (b) the Commission considers that an agreement under section 150B with the appropriate representative of the Government of the State, Territory, country or part of a country where the foreign game is, or is intended to be, conducted is necessary and the Treasurer has not entered into such an agreement; or
- (c) the application does not comply with or conform to any requirement specified in section 77B(2).

(2) Except as otherwise prescribed under subsection (1), the Commission must process an application for a foreign games permit.

Refund of application fee

77D. The Commission, at its discretion, may refund a part not exceeding 80% of an application fee paid under section 77B(2) –

- (a) if the Commission refuses to process the application under section 77C(1); or
- (b) if the application is withdrawn by the applicant; or
- (c) for any other reason the Commission considers appropriate.

Excess costs of application

77E. (1) If the reasonable costs incurred by the Commission in investigating and processing an application for a foreign games permit exceed the amount of the application fee paid under section 77B(2), the Commission may require the applicant to pay the whole or part of the excess amount.

(2) A requirement under subsection (1) must be made in writing provided to the applicant.

Investigation of application

77F. (1) In processing an application for a foreign games permit, the Commission must carry out all

investigations that it considers necessary and appropriate.

(2) In an investigation, the Commission may take all steps, and make all inquiries, that are reasonable and appropriate.

(3) In an investigation, the Commission, by written notice, may require an applicant for a foreign games permit to do any one or more of the following:

- (a) to provide, in accordance with specified directions, any specified information that the Commission considers relevant to the investigation of the application;
- (b) to produce, in accordance with specified directions, any specified records that the Commission considers relevant to the investigation of the application and to permit examination of the records, the taking of extracts from them and the making of copies of them;
- (c) to authorise a person described in the notice to comply with a specified requirement of the kind referred to in paragraph (a) or (b);
- (d) to provide to the Commission any authorities and consents that the Commission directs for the purpose of enabling the Commission to obtain information (including financial and other confidential information) concerning the person and the person's associates from other persons.

(4) In subsection (3), “**specified**” means specified in the notice referred to in that subsection.

(5) If a requirement made under this section is not complied with, the Commission may refuse to continue with the investigation and may refuse to process the application for the foreign games permit.

Updating of application

77G. (1) If a change occurs in the information provided in or in connection with an application for a foreign games permit (including in any documents lodged with the application) before the application is determined, the applicant must give the Commission written particulars of the change as soon as is reasonably practicable.

Penalty: Fine not exceeding 60 penalty units.

(2) When particulars of the change are given, those particulars then form part of the original application.

Determination of application

77H. (1) After completing its investigation in respect of an application for a foreign games permit, the Commission must determine the application by either granting or refusing to grant the foreign games permit.

(2) In determining whether to grant or refuse to grant the foreign games permit, the Commission may take into consideration any matter it considers relevant.

(3) The Commission must not grant a foreign games permit if it is not satisfied that the applicant may lawfully conduct the foreign game in the State, Territory, country or part of a country where the foreign game is, or is intended to be, conducted under the authority of a licence, permit or other authorisation held by the applicant and granted or issued in, or in respect of, that State, Territory, country or part of a country.

(4) The Commission must not grant a foreign games permit if the applicant has not paid the application fee required by section 77B(2) and any costs the applicant has been required to pay under section 77E.

(5) On determining an application, the Commission must give written notice to the applicant of its determination.

Division 4 - Foreign games permit

Issue of foreign games permit

77I. On the grant of an application for a foreign games permit, the Commission must issue to the applicant a foreign games permit.

Authority of foreign games permit

77J. Subject to this Act and any conditions specified in a foreign games permit, the foreign games permit authorises –

- (a) the foreign games permit holder to sell tickets in Tasmania in the foreign games, or in foreign games of a class, specified in the permit; and

- (b) those tickets to be sold in Tasmania directly by the foreign games permit holder or through an accredited representative.

Foreign games permit subject to conditions

77K. (1) A foreign games permit is subject to any conditions determined by the Commission and specified in, or attached to, it.

(2) Without limiting the matters to which conditions may relate, the conditions of a foreign games permit may provide for or relate to –

- (a) limitations or restrictions on the foreign games in which tickets may be sold in Tasmania; and
- (b) limitations or restrictions on the sale of tickets in Tasmania; and
- (c) the keeping of records by the foreign games permit holder and its accredited representatives and the inspection of those records; and
- (d) the duty of the foreign games permit holder to advise the Commission of –
 - (i) any contraventions of any law, or of any licence or permit held by the foreign games permit holder, in respect of the conduct of the foreign games; and
 - (ii) any variation of the foreign games conducted by the foreign games permit holder or their rules; and

(iii) any other matter the Commission considers appropriate; and

(e) the equipment used for the purposes of selling tickets in foreign games in Tasmania.

(3) The conditions specified in, or attached to, a foreign games permit may adopt wholly or in part, with or without modification and specifically or by reference, any published code, standard or other document, whether the code, standard or other document is published before or after the commencement of this section.

(4) A reference in subsection (3) to a code, standard or other document is a reference to that code, standard or other document as amended from time to time.

(5) The conditions specified in, or attached to, a foreign games permit form part of the permit.

When foreign games permit takes effect

77L. (1) A foreign games permit takes effect on the day it is granted or on a later day determined by the Commission and specified in it.

(2) If a foreign games permit specifies that it is to take effect on a day other than the day the permit is granted, the date on which the permit takes effect may be specified by reference to –

- (a) a date; or
- (b) the occurrence of an event; or
- (c) the fulfilment of a condition; or

- (d) any other matter the Commission considers appropriate.

Period of foreign games permit

77M. A foreign games permit has effect for the period, not exceeding 5 years, specified in it.

Foreign games permit not transferable

77N. A foreign games permit is not transferable to any other person.

Amendment of foreign games permit and conditions

77O. (1) A foreign games permit holder may request the Commission, by written notice –

- (a) to amend the foreign games permit by –
- (i) adding to, or removing from, the permit a lottery or game, or a class of lottery or game; or
 - (ii) amending a lottery or game, or a class of lottery or game, specified in the permit; or
- (b) to amend the conditions to which the foreign games permit is subject.

(2) On receipt of a request under subsection (1) or at the Commission's own discretion, the Commission by written notice provided to the foreign games permit holder may –

- (a) amend the foreign games permit in the manner specified in that subsection; or
- (b) amend the conditions to which the foreign games permit is subject; or
- (c) refuse to amend the foreign games permit or the conditions to which the foreign games permit is subject.

(3) If the Commission amends a foreign games permit or the conditions to which a foreign games permit is subject, it may do so by amending the existing foreign games permit or by issuing a replacement foreign games permit.

(4) Section 77F applies, with necessary modification and adaptation, in respect of an investigation under this section.

(5) The Commission, by notice in writing provided to the foreign games permit holder, may require the permit holder to pay the whole or any part of the reasonable costs of the Commission in investigating and processing a request made under subsection (1).

Renewal of foreign games permit

77P. (1) A foreign games permit holder may, within the period of 90 days before the expiration of the current foreign games permit or such longer period as is determined by the Commission, apply to the Commission for the renewal of the permit.

(2) An application for renewal must –

- (a) be in a form approved by the Commission; and

- (b) contain any information and be accompanied by any documents the Commission requires; and
- (c) be accompanied by the application fee of 1 000 fee units.

(3) On receipt of an application for renewal, the Commission may undertake any investigations it considers appropriate.

(4) Sections 77C, 77D, 77E, 77F, 77G, 77H and 77I apply, with necessary modification and adaptation, in respect of the investigation, processing and determination of an application for the renewal of a foreign games permit and the issue of the renewed foreign games permit.

(5) The Commission may require an applicant to pay the whole or any part of the reasonable costs of the Commission in investigating and processing the application.

(6) A requirement under subsection (5) must be made in writing provided to the applicant.

(7) If an application for renewal of a current foreign games permit is made in accordance with this section but the Commission does not renew the permit or refuse the renewal before the permit expires, the current foreign games permit continues in force until it is renewed or its renewal is refused.

(8) The renewal of a foreign games permit takes effect from the day on which the current foreign games permit was due to expire.

(9) If the Commission refuses to renew a foreign games permit, the permit ceases to have effect on the day specified in the refusal.

Division 5 – End of foreign games permit**When foreign games permit ends**

77Q. (1) A foreign games permit ceases to have effect –

- (a) at the end of the period for which the permit has effect under section 77M; or
- (b) when the permit is surrendered with the agreement of the Commission; or
- (c) if the permit is cancelled, on the day specified in the notice of cancellation provided to the holder of the foreign games permit under section 112T(8); or
- (d) 90 days after the day on which the foreign games permit holder dies, becomes bankrupt, takes or applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with creditors, makes an assignment of remuneration for the benefit of creditors, is affected by control action or becomes mentally incapable of conducting a gaming business in the opinion of the Commission unless the permit is continued under section 77S; or
- (e) if the permit is continued under section 77S, at the end of the 6 month or shorter period referred to in section 77S(8).

(2) In subsection (1)(d), “**control action**” means –

- (a) control action under the Corporations Act within the meaning of section 112S(4); and
- (b) any like action under a corresponding law of another country or part of another country.

Surrender of foreign games permit

77R. (1) A foreign games permit holder may surrender the foreign games permit, by giving written notice to the Commission, if the Commission agrees to the surrender.

(2) If a foreign games permit is surrendered, the person who held the permit must return it to the Commission.

Continuation of foreign games permit after death, &c.

77S. (1) Any of the following persons may apply to the Commission to have their name entered as substitute foreign games permit holder on a foreign games permit:

- (a) a person who is, or intends to become, the legal personal representative of a deceased foreign games permit holder;
- (b) the guardian or administrator appointed under the *Guardianship and Administration Act 1995* in respect of a foreign games permit holder who is a represented person, within the meaning of that Act;

- (c) the official receiver, trustee or assignee of a foreign games permit holder who becomes bankrupt or takes or applies to take the benefit of any law for the relief of bankrupt or insolvent debtors, compounds with creditors or makes an assignment of remuneration for the benefit of creditors;
- (d) a receiver and manager, an administrator, an official liquidator or a provisional liquidator who is appointed in respect of a foreign games permit holder that is a body corporate.

(2) An application must –

- (a) be in a form approved by the Commission; and
- (b) contain the information required by the Commission; and
- (c) be accompanied by the documents required by the Commission; and
- (d) be accompanied by any prescribed fee.

(3) The Commission, at its discretion, may refund the whole or part of an application fee.

(4) Sections 77C, 77F and 77G apply in respect of an application under this section.

(5) If –

- (a) the Commission is satisfied that –
 - (i) the applicant is suitable to hold a foreign games permit; and

(ii) the applicant's associates are suitable to be associated with a foreign games permit holder; and

(b) the prescribed fee, if any, is paid –

the Commission must enter the applicant's name as substitute foreign games permit holder on the foreign games permit accordingly.

(6) If a foreign games permit holder –

(a) dies; or

(b) is affected by control action; or

(c) is bankrupt, has taken or applied to take the benefit of any law for the relief of bankrupt or insolvent debtors, has compounded with creditors or made an assignment of remuneration for the benefit of creditors; or

(d) becomes a represented person, within the meaning of the *Guardianship and Administration Act 1995*, or becomes a like person under a corresponding law of another country or part of another country; or

(e) is no longer suitable to hold the foreign games permit –

and no person applies under subsection (1) to have their name entered as substitute foreign games permit holder on the foreign games permit, the Commission may so enter on the permit the name of a person referred to in subsection (1) or any other person nominated by such a person that the Commission considers appropriate if the person

whose name is to be so entered agrees to it in writing provided to the Commission.

(7) In subsection (6)(b), “**control action**” means –

- (a) control action under the Corporations Act within the meaning of section 112S(4); and
- (b) any like action under a corresponding law of another country or part of another country.

(8) A person whose name is entered on a foreign games permit as substitute foreign games permit holder under subsection (5) or (6) is taken to be the foreign games permit holder for the period of 6 months, or a shorter period specified by the Commission, after the name is so entered.

(9) If the Commission enters a person’s name as substitute foreign games permit holder on a foreign games permit, the person whose name was on the permit as foreign games permit holder is no longer the foreign games permit holder in respect of that permit.

(10) If the Commission enters a person’s name as substitute foreign games permit holder on a foreign games permit under subsection (5) or (6), it may at the same time amend the permit and give directions in respect of the conduct of business under the permit.

Division 6 – Accredited representatives**When person becomes accredited representative**

77T. (1) If an applicant for a foreign games permit notifies the Commission in writing before the determination of the application that it has appointed a person as an accredited representative subject to being granted the foreign games permit, that person becomes the accredited representative of the foreign games permit holder when the foreign games permit takes effect.

(2) If a foreign games permit holder appoints a person as an accredited representative, that person becomes the accredited representative of the permit holder when the Commission receives written notice of that appointment or on a later day specified in that notice.

Notification of cessation of position as accredited representative

77U. (1) A foreign games permit holder must notify the Commission in writing of the termination of a person's appointment as an accredited representative within 7 days after that termination.

Penalty: Fine not exceeding 50 penalty units.

(2) An accredited representative ceases to be an accredited representative when the Commission receives notice under subsection (1) or on a later day specified in that notice.

Section 77 substituted

10. Section 77 of the Principal Act is repealed and the following section is substituted:

Approval of certain contracts by Commission

77V. (1) In this section –

“**contract**” includes any kind of agreement or arrangement;

“**relevant contract**” means –

- (a) a contract between a licensed premises gaming operator and a gaming operator; and
- (b) a contract between a licensed operator and a manufacturer or supplier listed on the Roll;

“**standard form contract**” means –

- (a) a relevant contract that is in a form which has been approved by the Commission as a standard form for a relevant contract; and
- (b) a relevant contract that is substantially the same as a relevant contract that is in a form which has been determined by the Commission as a standard form for a relevant contract.

(2) A relevant contract that is not a standard form contract is of no effect unless it has been approved by the Commission.

(3) The Commission may exempt from the operation of subsection (2) any particular relevant contract and any relevant contract of a particular class of relevant contracts.

(4) In determining a standard form for a relevant contract or whether to grant an approval for the purposes of subsection (2), the Commission must not determine that standard form or give that approval if, in its opinion, to do so would result in a relevant contract that –

- (a) is harsh and unconscionable; or
- (b) is not in the public interest; or
- (c) jeopardises the integrity and conduct of gaming; or
- (d) is in breach of this Act.

Part 5, Division 4 repealed

11. Division 4 of Part 5 of the Principal Act is repealed.

Section 112P amended (Commission may give directions)

12. Section 112P of the Principal Act is amended as follows:

- (a) by omitting from subsection (1) “operator or” and substituting “operator, foreign games permit holder or”;
- (b) by inserting in subsection (1) “the sale in Tasmania of tickets in a foreign game,” after “authorised games,”;

- (c) by omitting from subsection (1) “of games” and substituting “of games, premises used for the sale in Tasmania of tickets in a foreign game”;
- (d) by omitting from subsection (2) “permit” and substituting “permit, a foreign games permit”;
- (e) by omitting from subsection (2) “gaming operator” second occurring and substituting “gaming operator, foreign games permit holder”;
- (f) by omitting from subsection (3) “operator” and substituting “operator, permit holder”;
- (g) by inserting in subsection (4) “or permit holder’s” after “operator’s”;
- (h) by inserting in subsection (5) “or the sale in Tasmania of tickets in a foreign game” after “game”.

Section 112T amended (Disciplinary action)

13. Section 112T of the Principal Act is amended as follows:

- (a) by omitting “licence or Tasmanian gaming licence” from paragraph (f)(i) of the definition of “disciplinary action” in subsection (1) and substituting “licence, Tasmanian gaming licence or foreign games permit”;
- (b) by omitting from subsection (3) “may” first occurring and substituting “must”;
- (c) by inserting the following subsection after subsection (3):

(3A) If the Commission under subsection (3) notifies a prescribed licence holder who is a foreign games permit holder that it is considering taking disciplinary action and the Commission is of the opinion that an accredited representative of the foreign games permit holder may be affected by the taking of any disciplinary action, the Commission must notify the accredited representative by written notice –

- (a) that it is considering taking disciplinary action on the grounds specified in the notice; and
 - (b) that the accredited representative, within 28 days of receipt of the notice, may make written submissions to the Commission as to why disciplinary action should not be taken.
- (d) by omitting from subsection (4) “subsection (3)” and substituting “subsections (3) and (3A)”;
 - (e) by omitting from subsection (5) “subsections (3) and (4),” and substituting “subsections (3), (3A) and (4),”;
 - (f) by inserting in subsection (5) “or an accredited representative” after “the holder”;
 - (g) by inserting in subsection (7)(a) “and any accredited representative referred to in subsection (3A)” after “after giving the holder”;
 - (h) by inserting in subsection (7)(a) “or that accredited representative” after “without giving the holder”;

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- (i) by inserting in subsection (7)(b) “or, in a case to which subsection (3A) applies, an accredited representative” after “holder”;
- (j) by omitting from subsection (7)(b) “subsections (3) and (4)” and substituting “subsections (3), (3A) and (4)”.

Section 118 amended (Prohibition on accepting wager of minor)

14. Section 118(2) of the Principal Act is amended by omitting paragraph (b) and substituting the following paragraph:

- (b) before the minor wagered or participated in the gaming, game, gaming activity or foreign game there was produced to the prescribed licence holder or to an agent, employee or accredited representative of the prescribed licence holder acceptable proof of age for the minor.

Section 130 amended (Entry onto premises)

15. Section 130(1) of the Principal Act is amended by omitting paragraph (g) from the definition of “prescribed premises” and substituting:

- (g) the premises of a foreign games permit holder;
- (h) the premises of an accredited representative;
- (i) premises which an inspector or a police officer believes, on reasonable grounds, are being used for –
 - (i) gaming; or

- (ii) the conduct of any game; or
- (iii) the sale of tickets in a foreign game; or
- (iv) the storage of any records relating to gaming, the conduct of any game or the sale of tickets in a foreign game.

Section 131 amended (Functions of inspectors)

16. Section 131(1) of the Principal Act is amended as follows:

- (a) by inserting in paragraph (c)(ii) “or” after “games;”;
- (b) by inserting the following subparagraph after subparagraph (ii) in paragraph (c):
 - (iii) the sale in Tasmania of tickets in foreign games;
- (c) by inserting in paragraph (ca) “or the sale in Tasmania of tickets in foreign games” after “to gaming”.

Section 132 amended (Investigation of complaints)

17. Section 132 of the Principal Act is amended as follows:

- (a) by omitting from subsection (1)(c) “envelope.” and substituting “envelope; or”;
- (b) by inserting the following paragraph after paragraph (c) in subsection (1):
 - (d) the sale in Tasmania of a ticket in a foreign game.

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- (c) by omitting from subsection (2)(a)(v) “and”;
- (d) by inserting the following subparagraph after subparagraph (v) in subsection (2)(a):
 - (vi) the person apparently in charge of the premises from which the ticket in a foreign game was sold; and

Section 133 amended (Powers of inspectors)

18. Section 133(1)(d) of the Principal Act is amended by omitting subparagraphs (vi) and (vii) and substituting the following subparagraphs:

- (vi) a foreign games permit holder; or
- (vii) an accredited representative; or
- (viii) any other person who the inspector, on reasonable grounds, believes conducts gaming or a game or sells in Tasmania a ticket in a foreign game; or
- (ix) an employee of a person referred to in this paragraph –

Section 134 amended (Search warrants)

19. Section 134(1) of the Principal Act is amended by inserting “tickets in a foreign game,” after “game,”.

Section 135 amended (Offences relating to inspectors)

20. Section 135 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1)(b) “ticket in a foreign game,” after “Act,”;
- (b) by inserting in subsection (1)(d) “ticket in a foreign game,” after “other equipment,”;
- (c) by omitting “conducted” from paragraph (c) of the definition of “prescribed premises” in subsection (4) and substituting “conducted, tickets in a foreign game are sold”.

Sections 150AF and 150AG inserted

21. After section 150AE of the Principal Act, the following sections are inserted in Division 2:

Taxation in respect of foreign games permit

150AF. (1) A foreign games permit holder is liable to pay a tax to the Commission under this section in respect of the turnover obtained during the term of the foreign games permit from the sale in Tasmania of tickets in foreign games if there is no agreement under section 150B in force in relation to the sharing of tax and other revenue in respect of the sale of those tickets.

(2) If the foreign game in which the tickets are sold in Tasmania is determined by the Commission by written notice provided to the foreign games permit holder to be the equivalent of a major lottery, the tax payable in relation to a month and the sale in Tasmania of tickets in that foreign game is 35.55% of the foreign games permit holder’s turnover on those tickets during that month, or such other amount as may be prescribed by the regulations to take account of the effect of the goods and services tax.

(3) A foreign games permit holder must pay the tax payable under subsection (2) in relation to a month not later than 7 days after the end of that month.

(4) If the foreign game in which the tickets are sold in Tasmania is determined by the Commission by written notice provided to the foreign games permit holder to be the equivalent of a game other than a major lottery, the tax payable in relation to the turnover from the sale in Tasmania of tickets in that foreign game in each financial year during the term of the foreign games permit is determined in accordance with the following table:

Turnover rounded to the nearest dollar	Tax
1. \$20 000 or less	Nil
2. \$20 001 – \$50 000	0.15% of the excess over \$20 000
3. \$50 001 – \$100 000	\$45 plus 0.20% of the excess over \$50 000
4. \$100 001 – \$500 000	\$145 plus 0.25% of the excess over \$100 000
5. More than \$500 000	\$1 145 plus 0.30% of the excess over \$500 000

Set-off for goods and services tax in respect of certain foreign games

150AG. (1) A foreign games permit holder who is liable to pay tax in respect of the sale in Tasmania of tickets in foreign games at the rate specified in section 150AF(4) may apply to the Commission for a refund of any tax paid under that section in an

amount equal to the amount of goods and services tax paid in respect of the sale of those tickets.

(2) On receipt of an application under subsection (1), the Commission must notify the Commissioner for State Revenue of the application and whether or not it is satisfied that the foreign games permit holder has paid the goods and services tax specified in the application.

(3) If the Commission has notified the Commissioner for State Revenue that it is satisfied that the foreign games permit holder has paid the goods and services tax specified in the application, the Commissioner may pay a refund to the foreign games permit holder.

(4) The amount of a refund paid under subsection (3) must not exceed the total of any tax paid under section 150AF(4) by the foreign games permit holder in respect of the sale in Tasmania of tickets in foreign games.

(5) This section is taken to be a taxation law for the purposes of the *Taxation Administration Act 1997* and that Act applies in relation to this section.

Section 150B amended (Revenue sharing)

22. Section 150B(1)(b) of the Principal Act is amended by omitting “gaming, a game or a gaming activity” and substituting “any gaming, game, gaming activity or foreign game”.

Schedule 5 amended (Further transitional and savings provisions)

23. Part 1 of Schedule 5 to the Principal Act is amended as follows:

- (a) by inserting in the heading “**AND GAMING CONTROL AMENDMENT (FOREIGN GAMES PERMIT) ACT 2002**” after “**GAMING CONTROL AMENDMENT ACT 1999**”;
- (b) by omitting the definitions of “agreement” and “permit” from clause 1;
- (c) by omitting clause 4 and substituting the following clause:

Foreign games

4. (1) Tattersall’s Sweeps Pty Ltd is taken to hold a foreign games permit that authorises Tattersall’s Sweeps Pty Ltd to sell tickets in Tasmania in any lottery conducted by it, and in which tickets could be sold in Tasmania immediately before the commencement of the *Gaming Control Amendment (Foreign Games Permit) Act 2002*, until the first of the following occurs:

- (a) 30 June 2010 ends;
- (b) the foreign games permit ceases to have effect as specified in section 77Q(b), (c), (d) or (e).

(2) Footy Consortium Pty Ltd is exempt from the operation of section 77A for the period ending at the expiration of 31 December 2002, but Division 6 of Part 4C and Parts 6, 8, 9 and 10 apply to and in respect of it during that period as if it held a

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foreign games permit on the same terms and conditions as apply to it under the agreement in force under section 150B immediately before the commencement of the *Gaming Control Amendment (Foreign Games Permit) Act 2002*.

Substitutions

24. Each of the provisions of the Principal Act specified in Column 1 of Schedule 1 is amended by omitting “game or gaming activity” on the number of occurrences specified in Column 2 of that Schedule and substituting “game, gaming activity or foreign game”.

SCHEDULE 1 - SUBSTITUTIONS

Section 24

Column 1 Provision amended	Column 2 Number of occurrences
Section 118(1)	1
Section 118A(1)(a)	1
Section 118A(1)(b)	1
Section 118A(2)(b)(i)	1
Section 118A(2)(b)(ii)	1