

TASMANIA

**GAMING CONTROL AMENDMENT (WAGERING)
BILL 2019**

CONTENTS

PART 1 – PRELIMINARY

1. Short title
2. Commencement

PART 2 – GAMING CONTROL ACT 1993 AMENDED

3. Principal Act
4. Section 3 amended (Interpretation)
5. Section 4D inserted
 - 4D. Meaning of totalizator
6. Section 67 amended
7. Section 76ZEH amended (Totalizator dividends and their calculation)
8. Section 76ZL inserted
 - 76ZL. Self-limit on deposits by player
9. Section 76ZZAA repealed
10. Section 76ZZG amended (Approval of gaming equipment)
11. Section 76ZZI amended (Approval of control system)
12. Section 77V amended (Approval of certain contracts by Commission)
13. Section 132 amended (Investigation of complaints)
14. Section 133 amended (Powers of inspectors)

15. Section 134 amended (Search warrants)
16. Section 135 amended (Offences relating to inspectors)
17. Section 150A amended (Taxation in respect of Tasmanian gaming licence)
18. Section 150AG amended (Set-off for goods and services tax in respect of certain foreign games)

PART 3 – GAMING CONTROL ACT 1993 FURTHER AMENDED

19. Principal Act
20. Part 9, Division 1A inserted
 - Division 1A – Point of consumption tax*
 - 145A. Extraterritorial operation of Division
 - 145B. Interpretation of Division
 - 145C. Meaning of *Tasmanian bet*
 - 145D. Meaning of *net wagering revenue*
 - 145E. Liability to pay point of consumption tax
 - 145F. Point of consumption tax to be paid monthly
 - 145G. Annual reconciliation
 - 145H. Registration
 - 145I. Obligation to identify person's location
 - 145J. Requirement to lodge monthly return
 - 145K. Exemption from monthly return for on-course bookmaking
 - 145L. General exemption from monthly returns
 - 145M. Treasurer may enter into agreements
 - 145N. Avoidance of point of consumption tax
 - 145O. Regulations
21. Section 148A amended (Annual Tasmanian gaming licence fee)
22. Section 150A amended (Taxation in respect of Tasmanian gaming licence)
23. Section 150AC inserted
 - 150AC. Annual levy for Tasmanian gaming licence with second totalizator endorsement
24. Section 150AD repealed
25. Schedule 5 amended (Further transitional and savings provisions)

PART 4 – REPEAL OF ACT

26. Repeal of Act

**GAMING CONTROL AMENDMENT (WAGERING)
BILL 2019**

*(Brought in by the Treasurer, the Honourable Peter Carl
Gutwein)*

A BILL FOR

An Act to amend the *Gaming Control Act 1993*

Be it enacted by Her 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:

PART 1 – PRELIMINARY

1. Short title

This Act may be cited as the *Gaming Control
Amendment (Wagering) Act 2019*.

2. Commencement

- (1) Except as provided in this section, the provisions
of this Act commence on the day on which this
Act receives the Royal Assent.
- (2) Part 3 commences on 1 January 2020.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 3

Part 2 – Gaming Control Act 1993 Amended

PART 2 – GAMING CONTROL ACT 1993 AMENDED

3. Principal Act

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

4. Section 3 amended (Interpretation)

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

- (a) by inserting the following definition after the definition of *Commissioner*:

Commissioner of State Revenue
means the Commissioner of State Revenue appointed as such under the *Taxation Administration Act 1997*;

- (b) by omitting “lottery, pools or prescribed event” twice occurring from paragraph (a) of the definition of *gaming activity* and substituting “lottery or pools”;
- (c) by omitting “pools, prescribed event” from paragraph (a) of the definition of *player* and substituting “pools”;
- (d) by omitting the definition of *totalizator* and substituting the following definition:

totalizator – see section 4D;

*No. 94 of 1993

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 2 – Gaming Control Act 1993 Amended

s. 5

- (e) by inserting the following definition after the definition of *totalizator operator*:

totalizator pool – see section 4D;

5. Section 4D inserted

After section 4C of the Principal Act, the following section is inserted in Part 1:

4D. Meaning of totalizator

- (1) In this Act –

pool top-up amount, for a totalizator, means an amount added by a totalizator operator to the totalizator pool so that the amount available for the payment of dividends equals the minimum pool amount for the totalizator;

totalizator means a system of parimutuel betting, whether or not conducted by means of an instrument or contrivance known as a totalizator, that enables –

- (a) persons to wager on contingencies relating to a race wagering event or approved sports event; and
- (b) the totalizator pool to be divided among the successful wagerers;

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 5

Part 2 – Gaming Control Act 1993 Amended

totalizator pool, for a totalizator, means (other than in section 145D) the amount left from persons wagering on contingencies after –

- (a) the deduction of any commissions authorised under this Act; and
 - (b) the deduction of any amount payable to wagerers by way of a refund (whether because of the cancellation or calling-off of a bet or for any other reason); and
 - (c) the addition of any pool top-up amount.
- (2) For the purposes of the definition of *pool top-up amount*, the “minimum pool amount” is to be determined in accordance with the formula –

$$MPA = (A - R) - C$$

where –

MPA means the minimum pool amount;

A means an amount that the totalizator operator for the totalizator

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 2 – Gaming Control Act 1993 Amended

s. 6

advertises as the minimum amount that will be available for the payment of dividends out of the totalizator for an event or contingency;

R means an amount paid out of the totalizator as a refund of a wager;

C means the amount that would be deducted as commission if the amount wagered in the totalizator equalled A minus R.

6. Section 67 amended

Section 67 of the Principal Act is amended as follows:

- (a) by renumbering the text of the section as subsection (1);
- (b) by inserting the following subsection after subsection (1):
 - (2) Subsection (1) does not apply if the person referred to in paragraph (a) or (b) is authorized to exercise the function concerned under a contract that –
 - (a) is with a licensed operator or a licensed provider; and
 - (b) is a relevant contract within the meaning of

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 7

Part 2 – Gaming Control Act 1993 Amended

paragraph (d) of the definition of *relevant contract* in section 77V(1); and

(c) has been approved by the Commission under section 77V(2).

7. Section 76ZEH amended (Totalizator dividends and their calculation)

Section 76ZEH of the Principal Act is amended by omitting subsections (1) and (2) and substituting the following subsections:

(1) A totalizator operator must –

(a) declare the totalizator pool to be the amount available for the payment of dividends on that totalizator wagering contingency; and

(b) pay that amount out as dividends to the persons entitled to them.

(2) The regulations may prescribe the following:

(a) the means for calculating the minimum amount payable by a totalizator operator as a dividend;

(b) the mechanism for the rounding of a dividend.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 2 – Gaming Control Act 1993 Amended

s. 8

8. Section 76ZL inserted

After section 76ZK of the Principal Act, the following section is inserted in Subdivision 1:

76ZL. Self-limit on deposits by player

(1) In this section –

deposit limit, in relation to a person’s wagering account, means a limit to the amount that can be deposited into the account by the player;

wagering account means an account held by a player with a licensed provider into which wagering funds are or can be deposited and used by the player for wagering purposes.

(2) A licensed provider must not register a person as a player under section 76ZU unless –

(a) the licensed provider has –

(i) told the person that they can set a deposit limit for the person’s wagering account; and

(ii) asked the person whether they want to set a deposit limit for the person’s wagering account; and

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 9

Part 2 – Gaming Control Act 1993 Amended

- (b) the person has set, or declined to set, a deposit limit for the wagering account.

Penalty: Fine not exceeding 240 penalty units.

- (3) A licensed provider must not allow a registered player to deposit money into a wagering account held with the licensed provider if depositing the amount would result in the deposit limit for that account being exceeded.

Penalty: Fine not exceeding 240 penalty units.

9. Section 76ZZAA repealed

Section 76ZZAA of the Principal Act is repealed.

10. Section 76ZZG amended (Approval of gaming equipment)

Section 76ZZG of the Principal Act is amended as follows:

- (a) by omitting from subsection (11)(a) “in the *Gazette*” and substituting “to licensed providers”;
- (b) by omitting from subsection (11)(b) “electronically” and substituting “on a website maintained by or on behalf of the Commission”;

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 2 – Gaming Control Act 1993 Amended

s. 11

(c) by omitting subsection (12).

11. Section 76ZZI amended (Approval of control system)

Section 76ZZI of the Principal Act is amended as follows:

- (a) by omitting from subsection (5)(a) “in the *Gazette*” and substituting “to licensed providers”;
- (b) by omitting from subsection (5)(b) “electronically” and substituting “on a website maintained by or on behalf of the Commission”;
- (c) by omitting subsection (6).

12. Section 77V amended (Approval of certain contracts by Commission)

Section 77V of the Principal Act is amended as follows:

- (a) by inserting the following paragraph after paragraph (c) in the definition of *relevant contract* in subsection (1):
 - (d) a contract between a licensed operator or licensed provider and a person who provides services relating to gaming or a gaming activity;

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 13

Part 2 – Gaming Control Act 1993 Amended

(b) by inserting the following subsection after subsection (4):

(4A) An approval granted for the purposes of subsection (2) may be subject to such conditions as the Commission considers appropriate.

13. Section 132 amended (Investigation of complaints)

Section 132 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1)(a) “, or a gaming activity,” after “gaming”;
- (b) by inserting in subsection (1)(b) “, or a gaming activity,” after “game”;
- (c) by inserting in subsection (2)(a)(iii) “, gaming activity” after “gaming”;
- (d) by inserting in subsection (2)(a)(iv) “, gaming activity” after “the gaming”;
- (e) by inserting in subsection (2)(a)(iv) “, a gaming activity” after “of gaming”;
- (f) by inserting in subsection (3)(b) “, or a gaming activity,” after “game”.

14. Section 133 amended (Powers of inspectors)

Section 133 of the Principal Act is amended as follows:

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 2 – Gaming Control Act 1993 Amended

s. 15

- (a) by inserting in subsection (1)(b) “, a gaming activity,” after “of gaming”;
- (b) by omitting from subsection (1)(b) “game” and substituting “game,”;
- (c) by omitting from subsection (1)(d)(viii) “wagering” and substituting “a gaming activity”;
- (d) by omitting “wagering” from paragraph (b) of the definition of *records* in subsection (7) and substituting “a gaming activity”.

15. Section 134 amended (Search warrants)

Section 134(1) of the Principal Act is amended by inserting “, a gaming activity” after “of gaming”.

16. Section 135 amended (Offences relating to inspectors)

Section 135 of the Principal Act is amended as follows:

- (a) by inserting in subsection (1)(b) “, a gaming activity,” after “of gaming”;
- (b) by omitting from subsection (1)(b) “game” first occurring and substituting “game,”;
- (c) by omitting “wagering” from paragraph (c) of the definition of *prescribed*

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 17

Part 2 – Gaming Control Act 1993 Amended

premises in subsection (4) and
substituting “a gaming activity”.

**17. Section 150A amended (Taxation in respect of
Tasmanian gaming licence)**

Section 150A(3) of the Principal Act is amended
by omitting “Treasurer” and substituting
“Commissioner of State Revenue”.

**18. Section 150AG amended (Set-off for goods and
services tax in respect of certain foreign games)**

Section 150AG of the Principal Act is amended
as follows:

- (a) by omitting from subsection (2) “for” and
substituting “of”;
- (b) by omitting from subsection (3) “for” and
substituting “of”;
- (c) by omitting subsection (5).

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 19

**PART 3 – GAMING CONTROL ACT 1993 FURTHER
AMENDED**

19. Principal Act

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

20. Part 9, Division 1A inserted

After section 145 of the Principal Act, the following Division is inserted in Part 9:

Division 1A – Point of consumption tax

145A. Extraterritorial operation of Division

It is the intention of Parliament that the operation of this Division should, as far as possible, operate in relation to the following:

- (a) persons or things situated in or outside the territorial limits of Tasmania;
- (b) acts, transactions and matters done, entered into or occurring in or outside the territorial limits of Tasmania;
- (c) persons, things, acts, transactions and matters (wherever situated, done, entered into or occurring)

*No. 94 of 1993

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

that would, apart from this Division, be governed or otherwise affected by the law of the Commonwealth, an Australian jurisdiction or a foreign country.

145B. Interpretation of Division

In this Division –

approved form means a form approved by the Commissioner of State Revenue;

Australian jurisdiction means a State or Territory of the Commonwealth;

bet includes the following:

- (a) any wager on any event or contingency, including but not limited to events and contingencies relating to the outcomes of racing, sports, elections, current affairs and entertainment;
- (b) a free bet;
- (c) a lay-off bet;
- (d) any other similar agreement or arrangement prescribed by the regulations;

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

betting operator means a person that holds a licence or authority (however described) under the legislation of an Australian jurisdiction to carry out betting services (whether in that State or Territory, or elsewhere);

betting service means the following:

- (a) accepting or offering to accept a bet;
- (b) inviting a person to place a bet;
- (c) facilitating the placing of a bet;

free bet means a wager made wholly or partly using an amount that –

- (a) is provided to the person making the wager by the betting operator with whom the wager is made; and
- (b) is not immediately redeemable by the person for cash;

lay-off bet means a wager made by a betting operator (the *first betting operator*) with another betting operator to reduce, wholly or partly, the liability of the first

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

betting operator in relation to one or more wagers made with the first betting operator;

net wagering revenue – see section 145D;

point of consumption tax means the tax for which a betting operator is liable under section 145E;

Tasmanian bet – see section 145C.

145C. Meaning of *Tasmanian bet*

- (1) A reference in this Division to a Tasmanian bet, or a Tasmanian bet of a particular type, is a reference to a bet, or a bet of that type, made by a person who is located in Tasmania when the bet is made.
- (2) For the avoidance of doubt, a lay-off bet made by a betting operator who is located in Tasmania when it is made is a Tasmanian bet, whether or not the liability, that the betting operator seeks to reduce by making the lay-off bet, relates to Tasmanian bets made with the betting operator.

145D. Meaning of *net wagering revenue*

- (1) In this section –

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

totalizator pool means a pool of totalizator bets made on the outcome of an event or contingency.

- (2) The net wagering revenue of a betting operator, for a period, is the sum of the following:
- (a) for Tasmanian bets made with the betting operator using a totalizator, the total of Tasmanian revenue received by the betting operator during the period from totalizator pools;
 - (b) for Tasmanian bets made using a betting exchange operated by the betting operator, the total amount of all fees and commissions (excluding the face value of any free bets) paid to the betting operator during the period in relation to Tasmanian bets made through the betting exchange;
 - (c) for Tasmanian bets made with the betting operator (other than bets made using a betting exchange or a totalizator), the sum of –
 - (i) the total amount of all Tasmanian bets (including, but not limited to, bets placed at fixed odds and at totalizator-

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

derived odds) made with the betting operator during the period (excluding the face value of any free bets); and

- (ii) the total of all fees and commissions received by the betting operator in relation to those bets –

less the sum of –

- (iii) the total amount of winnings paid or payable in relation to those Tasmanian bets during the period (including winnings in relation to free bets but not including the face value of free bets or winnings paid in the form of a credit or entitlement that cannot be converted to money); and
- (iv) the total amount of refund paid or payable in relation to those Tasmanian bets during the period (other than amounts paid or payable in the form of a credit or entitlement that cannot be converted to money);

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

- (d) any amounts that the betting operator became entitled to retain during the period on account of unclaimed winnings in relation to Tasmanian bets;
 - (e) any other amounts that the betting operator became entitled to be paid during the period as consideration for, or in relation to, Tasmanian bets made with the betting operator.
- (3) For the purposes of subsection (2)(a), Tasmanian revenue from a totalizator pool, for a betting operator, means the amount calculated using the formula:

$$\text{TasR} = \left(1 - \frac{\text{TD}}{\text{TB}}\right) \times \text{TasB}$$

where –

TasR means the Tasmanian revenue from the totalizator pool for the betting operator;

TD means the total amount of dividends paid, or payable, out of the totalizator pool (including dividends in relation to free bets but not including the face value of free bets or dividends paid in the form of a credit or entitlement that cannot be converted to money);

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

TB means the total amount of totalizator bets in the totalizator pool (excluding the face value of any free bets), net of any refunds;

TasB means the total amount of the Tasmanian totalizator bets made with the betting operator in the totalizator pool, net of any refunds.

- (4) For the purposes of calculating the net wagering revenue under subsection (2), the following are not to be included:
- (a) the payment of an amount to a person other than a person who made a bet with the betting operator (a third party);
 - (b) the payment of an amount that –
 - (i) is made at the discretion of the betting operator; or
 - (ii) results in a person who made a bet with the betting operator receiving an amount that is more than the amount that the person is legally entitled to receive under the terms on which the bet was made with the betting operator;

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

- (c) the payment of an amount as part of an arrangement –
 - (i) under which the betting operator offers an opportunity for persons (*participants*) to win, at no, or a nominal, cost to the participants, an amount by betting on the outcome of a stated event or contingency or a stated series of events or contingencies; and
 - (ii) under which the total of all amounts payable by the betting operator in relation to bets made by participants may reasonably be expected to exceed the total of any amounts received by the betting operator for bets made under the arrangement; and
 - (iii) for which the betting operator's primary purpose is to attract or encourage participants to bet with the betting operator, or to promote its betting operations to participants, beyond the particular arrangement.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

- (5) A reference in subsection (4)(a) to the payment of an amount to a third party does not include a reference to the payment of an amount to a third party that discharges, wholly or partly, a legal obligation of the betting operator to pay an amount in relation to a Tasmanian bet to the person who made the bet with the betting operator.

145E. Liability to pay point of consumption tax

A betting operator is liable to pay the following tax on the betting operator's net wagering revenue for a financial year:

- (a) if the net wagering revenue for the financial year is \$150 000 or less, no tax is payable;
- (b) if the net wagering revenue for the financial year is more than \$150 000, tax is payable at the rate of 15% of the amount by which the net wagering revenue exceeds \$150 000.

145F. Point of consumption tax to be paid monthly

- (1) In this section –

qualifying month, in relation to a financial year, for a betting operator, means the first month of

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

the financial year in which the net wagering revenue of the betting operator, for the period starting on 1 July in the financial year and ending on the last day of the month, is more than \$150 000.

- (2) A betting operator is liable to pay point of consumption tax for each month as follows:
- (a) for any month of a financial year before the qualifying month, the amount is nil;
 - (b) for the qualifying month of a financial year, the amount is 15% of the difference between –
 - (i) the net wagering revenue of the betting operator for the period starting on 1 July in the financial year and ending on the last day of the qualifying month; and
 - (ii) \$150 000;
 - (c) for any month of a financial year after the qualifying month, the amount is –
 - (i) if the net wagering revenue of the betting operator for the month is

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

nil or a negative amount,
nil; or

(ii) in any other case, 15% of
the net wagering revenue
of the betting operator for
the month.

(3) If point of consumption tax is payable in
relation to a month, the tax is to be paid
within 21 days after the end of that
month.

145G. Annual reconciliation

A betting operator's point of
consumption tax liability is to be
recalculated after the end of the relevant
financial year.

145H. Registration

- (1) A betting operator must apply to the
Commissioner of State Revenue for
registration as a betting operator if –
- (a) the betting operator is not already
registered as a betting operator
under this section; and
 - (b) the betting operator becomes
liable to pay point of
consumption tax.

Penalty: Fine not exceeding 100 penalty
units.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

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- (2) An application under subsection (1) must –
 - (a) be in an approved form; and
 - (b) be made within 7 days after the end of the month in which the betting operator becomes liable to pay point of consumption tax.
 - (3) The Commissioner of State Revenue must –
 - (a) approve an application made by a betting operator under this section; and
 - (b) register that betting operator.
 - (4) If a betting operator who is required to apply for registration under this section does not apply for that registration, the Commissioner of State Revenue may, on the Commissioner of State Revenue's own initiative, register the betting operator.
 - (5) The Commissioner of State Revenue must, as soon as practicable after registering a betting operator under this section, give the betting operator a notice stating –
 - (a) that the betting operator has been registered as a betting operator under this section; and

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

- (b) the day on which the betting operator was registered.
- (6) A notice under subsection (5) may also include such other information that the Commissioner of State Revenue considers reasonably necessary to the performance of the betting operator's obligations under this Act or the *Taxation Administration Act 1997*.
- (7) The Commissioner of State Revenue may amend a betting operator's registration by written notice given to the betting operator.
- (8) A notice under subsection (7) must state the particulars of the betting operator's registration that are amended and the way in which they are amended.
- (9) The Commissioner of State Revenue must cancel the registration of a person as a betting operator under this section if the person has –
 - (a) ceased to be a betting operator; and
 - (b) lodged all returns that the person is required to lodge under this Division; and
 - (c) paid the person's liability in relation to those returns.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

- (10) As soon as practicable after cancelling a person's registration under subsection (9), the Commissioner of State Revenue must give the person a notice –
- (a) stating that the person's registration has been cancelled; and
 - (b) specifying the day on which the registration was cancelled.

145I. Obligation to identify person's location

- (1) A betting operator must, when receiving a bet, take reasonable steps to identify the location of the person making the bet.

Penalty: Fine not exceeding 100 penalty units.

- (2) For the purposes of subsection (1), a betting operator may rely on the following as being the location of a person making a bet with the betting operator:
- (a) in the case of an individual, an address given to the betting operator by the individual as the individual's residential address;
 - (b) in the case of a corporation, an address given to the betting operator by or for the corporation

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

as the corporation's principal
place of business.

- (3) However, subsection (2) does not apply if the betting operator knows, or has reasonable grounds to suspect, that an address specified in subsection (2)(a) or (b) is not the location of the person when the bet is made.

145J. Requirement to lodge monthly return

- (1) This section applies to a betting operator who –
- (a) is registered under section 145H;
or
 - (b) is required to apply for registration under section 145H.
- (2) The betting operator must, not later than 21 days after the last day of the month, lodge a return (a *monthly return*) in relation to the net wagering revenue of the betting operator for the month.

Penalty: Fine not exceeding 100 penalty
units.

- (3) A monthly return is to be in an approved form.
- (4) Subsection (2) applies even if the betting operator's monthly liability for the month is nil.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

145K. Exemption from monthly return for on-course bookmaking

(1) In this section –

on-course bookmaking means the business of accepting bets, or engaging in activities connected with the acceptance of bets, on contingencies relating to horse races or greyhound races or contingencies relating to approved sports events at a venue at which the racing or event is conducted.

(2) This section applies to a betting operator –

(a) whose primary betting operations are on-course bookmaking; and

(b) who has not previously given the Commissioner of State Revenue a notice under subsection (5).

(3) The betting operator is exempt from the requirement to lodge monthly returns under section 145J.

(4) For the avoidance of doubt, an exemption under subsection (3) does not exempt the betting operator from the obligation to pay point of consumption tax, even though it may have the effect of postponing the time for payment of point of consumption tax.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

- (5) Despite subsection (3), the betting operator may, by notice given to the Commissioner of State Revenue, relinquish the betting operator's exemption under subsection (3) if, on the day on which the notice is given –
- (a) the net wagering revenue of the betting operator for the previous relevant period is more than \$150 000; or
 - (b) the betting operator expects the net wagering revenue of the betting operator for the financial year in which the notice is given to be more than \$150 000.
- (6) If the betting operator gives a notice under subsection (5), section 145J is taken to apply to the betting operator for the month immediately after the month in which the notice is given and for each succeeding month.
- (7) A betting operator with an exemption under subsection (3) must, within 21 days after the end of each financial year lodge with the Commissioner of State Revenue a return in an approved form in relation to the net wagering revenue of the betting operator for the relevant financial year.

Penalty: Fine not exceeding 100 penalty units.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

145L. General exemption from monthly returns

- (1) The Commissioner of State Revenue may, by notice given to a betting operator, exempt that betting operator from the requirement to lodge monthly returns under section 145J if the Commissioner of State Revenue considers it would be unduly onerous to require the betting operator to lodge monthly returns.
- (2) A betting operator is not required to lodge monthly returns under section 145J while a notice under subsection (1) is in effect in relation to that betting operator.
- (3) For the avoidance of doubt, the giving of the notice does not exempt the betting operator from the obligation to pay point of consumption tax, even though it may have the effect of postponing the time for payment of that tax.
- (4) The Commissioner of State Revenue may at any time, by notice given to the betting operator, revoke a notice given under subsection (1).
- (5) A notice under subsection (1) –
 - (a) must include a condition requiring the betting operator to lodge a return, for each period stated in the notice, specifying the taxable betting revenue of the

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

betting operator for that period;
and

- (b) must include a condition requiring the betting operator to lodge the return and payment within a period stated in the notice; and
- (c) may be subject to any conditions that the Commissioner of State Revenue thinks fit.

145M. Treasurer may enter into agreements

- (1) The Treasurer may enter into an agreement (a *multi-jurisdictional agreement*) with one or more other Australian jurisdictions to establish and implement processes for achieving improvements in the assessment and collection of taxes, interest, and penalties, imposed by the participating jurisdictions on betting operations that are carried on in multiple jurisdictions.
- (2) A multi-jurisdictional agreement may –
 - (a) provide for the collection of taxes, interest and penalties by a participating jurisdiction on behalf of other participating jurisdictions and for the distribution of amounts so collected; and

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

- (b) provide for each participating jurisdiction to collect, on behalf of all participating jurisdictions, taxes, interest and penalties payable to those jurisdictions by betting operators whose businesses are based in the collecting jurisdiction; and
- (c) provide for participating jurisdictions to undertake audits or investigations in respect of taxes, interest and penalties payable by a betting operator under the law of another participating jurisdiction; and
- (d) authorise the performance of functions under this Act or the *Taxation Administration Act 1997* by a specified authority of a participating jurisdiction, subject to subsection (4) and any other limitations specified in the agreement; and
- (e) authorise the performance of functions under a specified law of another participating jurisdiction by the Commissioner of State Revenue, subject to any law of that jurisdiction and any other limitations specified in the agreement; and

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

- (f) provide for participating jurisdictions to assist each other in making timely and accurate determinations of taxes, interest and penalties payable, by sharing information available to them, including the results of audits and investigations and any other information of a kind specified in the agreement; and
 - (g) provide for any other measures or matters that the participating jurisdictions consider necessary or expedient for achieving improvements in the assessment or collection of taxes, interest and penalties or for implementing processes established by the agreement for that purpose.
- (3) A multi-jurisdictional agreement operates for the period, and may be varied or terminated in such a manner, as the participating jurisdictions agree.
- (4) A multi-jurisdictional agreement –
 - (a) must be consistent with the provisions of this Act and the *Taxation Administration Act 1997*; and
 - (b) cannot authorise a participating jurisdiction –

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

- (i) to make a binding determination of the amount of tax, interest or penalties payable by a betting operator under the laws of another participating jurisdiction; or
 - (ii) to take enforcement action in respect of tax, interest or penalties payable by a betting operator under the laws of another participating jurisdiction.
- (5) The Commissioner of State Revenue is to take such action as is necessary or expedient to give effect to a multi-jurisdictional agreement.

145N. Avoidance of point of consumption tax

- (1) If a person enters into an agreement, transaction or arrangement, whether in writing or otherwise, that has the effect of reducing, postponing or avoiding the liability of any person to the assessment, imposition or payment of point of consumption tax, the Commissioner of State Revenue may –
 - (a) disregard the agreement, transaction or arrangement for one or more periods; and

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 20

Part 3 – Gaming Control Act 1993 Further Amended

- (b) determine one or more of the matters specified in subsection (2).
- (2) The matters to which subsection (1)(b) refers are the following:
 - (a) that the net wagering revenue of a betting operator for a particular period is to be taken to include an additional amount;
 - (b) that a bet made with a betting operator –
 - (i) is to be taken to have been made by a person other than the person who purportedly made the bet or at a place other than the place where the bet was purportedly made; and
 - (ii) if applicable, is a Tasmanian bet for calculating the net wagering revenue of the betting operator for a particular period;
 - (c) that –
 - (i) a party to the agreement, transaction or arrangement is to be taken to be a betting operator; and

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 20

- (ii) a payment made in respect of the agreement, transaction or arrangement is to be taken to be part of the net wagering revenue of the party for a particular period.
- (3) If the Commissioner of State Revenue makes a determination under subsection (1)(b) about a betting operator or another party to the agreement, transaction or arrangement, the Commissioner of State Revenue must give the betting operator or party a notice that states the decision and the reasons for the decision.
- (4) A person who, by any act or omission, avoids or attempts to avoid point of consumption tax is guilty of an offence.

Penalty: Fine not exceeding 100 penalty units.

145O. Regulations

The regulations may make provision for or in respect of the following:

- (a) methods for determining the location of persons making bets with, or through a service provided by, a betting operator;

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 21

Part 3 – Gaming Control Act 1993 Further Amended

- (b) specified amounts associated with the making of bets that are to be included, or not to be included, in net wagering revenue;
- (c) matters necessary or expedient to give effect to a multi-jurisdictional agreement under section 145M;
- (d) specified persons or classes of persons that are to be, or not to be, betting operators;
- (e) exceptions to an exemption from liability to pay point of consumption tax.

21. Section 148A amended (Annual Tasmanian gaming licence fee)

Section 148A(5) of the Principal Act is amended as follows:

- (a) by omitting from paragraph (c) “endorsement.” and substituting “endorsement;”;
- (b) by inserting the following paragraph after paragraph (c):
 - (d) simulated gaming endorsement.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 22

22. Section 150A amended (Taxation in respect of Tasmanian gaming licence)

Section 150A of the Principal Act is amended as follows:

- (a) by omitting subsection (7A);
- (b) by inserting the following subsection after subsection (8):
 - (9) A licensed provider who is liable to pay tax under Division 1A of Part 9 in respect of a wager made with that licensed provider is not required to pay tax in respect of that wager under this section.

23. Section 150AC inserted

After section 150AB of the Principal Act, the following section is inserted in Division 2:

150AC. Annual levy for Tasmanian gaming licence with second totalizator endorsement

- (1) In this section –
 - second totalizator endorsement* has the same meaning as in Division 5A of Part 4A.
- (2) The holder of a Tasmanian gaming licence endorsed with the second totalizator endorsement must pay to the Treasurer an annual levy in the following manner:

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 24

Part 3 – Gaming Control Act 1993 Further Amended

- (a) the whole annual levy specified in subsection (3) in respect of a complete financial year during which the second totalizator endorsement is to have effect is to be paid on the first day of that financial year;
 - (b) if the term of the second totalizator endorsement will end on a day other than 30 June in any financial year, that proportion of the annual levy specified in subsection (3) that relates to the proportion of that financial year during which the second totalizator endorsement has effect is to be paid on the first day of that financial year.
- (3) Subject to subsection (2), the amount of the annual levy payable each financial year under that subsection is 925 000 fee units or such other amount as may be prescribed.
- (4) If the second totalizator endorsement is surrendered, the Treasurer may give the holder of the Tasmanian gaming licence a proportional refund of the annual levy determined by the Treasurer.

24. Section 150AD repealed

Section 150AD of the Principal Act is repealed.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 25

25. Schedule 5 amended (Further transitional and savings provisions)

Schedule 5 to the Principal Act is amended by inserting after clause 6 in Division 5 of Part 5 the following Part:

**PART 6 – TRANSITIONAL PROVISIONS CONSEQUENT ON
GAMING CONTROL AMENDMENT (WAGERING) ACT 2019**

1. Interpretation

In this Part –

former Act means the *Gaming Control Act 1993*, as in force immediately before the commencement of Part 3 of the *Gaming Control Amendment (Wagering) Act 2019*;

second totalizator endorsement has the same meaning as in Division 5A of Part 4A;

transitional period means the period from 1 January 2020 to 30 June 2020 (both days inclusive).

2. Point of consumption tax during transitional period

For the purposes of the application of Division 1A of Part 9 during the transitional period, a reference in that Division to –

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 25

Part 3 – Gaming Control Act 1993 Further Amended

- (a) a financial year is taken to be a reference to the transitional period; and
- (b) a period starting on 1 July in a financial year is taken to be a reference to 1 January 2020; and
- (c) an amount of \$150 000 is taken to be a reference to \$75 000.

3. Entitlement to refund of totalizator wagering levy

- (1) This section applies to the holder of a Tasmanian gaming licence endorsed with the second totalizator endorsement.
- (2) The holder of the Tasmanian gaming licence is entitled to a refund of 50% of the wagering levy paid by that licence holder under section 150AD of the former Act for the financial year commencing on 1 July 2019.
- (3) The Treasurer is to pay a refund under subsection (2) to the holder of the Tasmanian gaming licence within 7 days after the holder of the Tasmanian gaming licence has paid the annual levy under section 150AC for the transitional period.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

Part 3 – Gaming Control Act 1993 Further Amended

s. 25

4. Payment of annual levy for transitional period

For the purposes of the application of section 150AC during the transitional period –

- (a) a reference in that section to a financial year is taken to be a reference to the transitional period; and
- (b) a requirement that the annual levy be paid on the first day of a financial year is taken to be a requirement that the annual levy be paid within 7 days after 1 January 2020; and
- (c) a reference in that section to an amount of 925 000 fee units is taken to be a reference to 462 500 fee units.

Gaming Control Amendment (Wagering) Act 2019
Act No. of 2019

s. 26

Part 4 – Repeal of Act

PART 4 – REPEAL OF ACT

26. Repeal of Act

This Act is repealed on the first anniversary of the day on which the last uncommenced provision of this Act commenced.