



Queensland

*Interactive Gambling (Player Protection) Act 1998*

# **Interactive Gambling (Player Protection) Regulation 1998**

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# Interactive Gambling (Player Protection) Regulation 1998

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# Interactive Gambling (Player Protection) Regulation 1998

## 1 Short title

This regulation may be cited as the *Interactive Gambling (Player Protection) Regulation 1998*.

## 2 Commencement

This regulation commences on 1 October 1998.

## 3 Definitions

In this regulation—

***accounting and audit computer system*** means a computer system used by a licensed provider to record or check, or record and check, 1 or more of the following in an authorised game—

- (a) the wagers made by players;
- (b) other amounts received from players;
- (c) the amount paid to players;
- (d) the authentication of players;
- (e) game play information;
- (f) the prizes (monetary and non-monetary) to be won.

***advanced evaluation*** means an evaluation of any of the following things relating to regulated interactive gambling equipment—

- (a) communications protocols;
- (b) monitoring systems;
- (c) random number generators.

***basic evaluation*** means an evaluation of any of the following things relating to regulated interactive gambling equipment—

- (a) artwork;
- (b) cabinet design;
- (c) documentation, including for example, operational manuals.

**end user device** means computer software or hardware necessary to—

- (a) enable a player to make a wager in an authorised game; or
- (b) inform the player of the result of an authorised game.

**gross profit**, for an authorised game, is the amount equal to the gambling turnover for the game less the total amount of prizes won in the game.

**interactive computer system** means a computer system used for the conduct of interactive games by a licensed provider under an interactive gambling licence.

**interactive network controller** means a device electronically linking an interactive computer system to an end user device.

**intermediate evaluation** means an evaluation of any of the following things relating to regulated interactive gambling equipment—

- (a) hardware, other than hardware subject to basic evaluation;
- (b) software, other than software subject to advanced evaluation;
- (c) the mathematical treatise of the derivation of the theoretical return to a player.

**investigation fee** see section 22.

**non-participating jurisdiction** means a jurisdiction that is not a participating jurisdiction.

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**3A Prescribed period for registration as a restricted player—Act, s 18(6)(a)**

For section 18(6)(a) of the Act, the period is 2 months from the day of registration.

**4 Prescribed bodies for player’s accounts—Act, s 20(1)(a)(ii)**

The licensed provider mentioned in section 20(1)(b) of the Act is a body prescribed for section 20(1)(a)(ii) of the Act.

**4A Prescribed amount for deposits to player’s account of a restricted player—Act, s 20A(a)**

For section 20A(a) of the Act, the amount is \$500.00.

**4B Prescribed period for deposits to player’s account of a restricted player—Act, s 20A(b)**

For section 20A(b) of the Act, the period is a period when the player is a restricted player.

**5 Agents for licensed providers—Act, s 96(1)**

For section 96(1)(a)(ii) of the Act, a person is eligible to be an agent if the person—

- (a) is an agent under a corresponding law; or
- (b) is an agent under a gaming Act; or
- (c) is a person eligible to be an agent under a gaming Act; or
- (d) is a financial institution; or
- (e) is an entity appointed by a financial institution as its agent to provide financial services.

## 6 Calculation of interactive gambling tax—Act, s 113

- (1) For section 113(2) of the Act, the interactive gambling tax payable by a licensed provider, for the authorised games conducted by the provider during a month, is the total amount of gross tax for the games for the month less the total GST deduction for the month.
- (1A) The gross tax for an authorised game conducted by a licensed provider for a month is the total of the tax components for the game for the month calculated under subsections (2) to (4).
- (1B) The total GST deduction for a month is the sum of the GST deductions for all of the monthly component amounts for the month.
- (1C) The GST deduction for a monthly component amount for a month is the lesser of the following amounts—
- (a) the part of the global GST amount for the month that relates to the monthly component amount;
  - (b) the monthly component amount for the month.
- (2) The Queensland component of interactive gambling tax for a game is calculated using the following formula—

$$QC = \frac{GP \times QGT \times QR}{GT}$$

where—

*GP* means the gross profit of the game.

*GT* means the gambling turnover for the game.

*QC* means the Queensland component of interactive gambling tax for the game.

*QGT* means the part of the gambling turnover for the game attributable to the gross amount wagered by all Queensland residents.

*QR* means—

- (a) if the game is a game approved under a gaming Act— the rate of tax specified in that Act for the game; or
- (b) if paragraph (a) does not apply—50%.



- (3) The participating jurisdictions' component of interactive gambling tax for a game is the total of the amounts calculated using the following formula for each participating jurisdiction—

$$PJC = \frac{GP \times PJGT \times PJR}{GT}$$

where—

*GP* means the gross profit of the game.

*GT* means the gambling turnover for the game.

*PJC* means a participating jurisdiction's component of interactive gambling tax for the game.

*PJGT*, for a participating jurisdiction, means the part of the gambling turnover for the game attributable to the gross amount wagered by all residents of the jurisdiction.

*PJR*, for a participating jurisdiction, means—

- (a) the rate of tax payable, under the corresponding law of the jurisdiction, for wagers in the game made by residents of the jurisdiction; or
  - (b) if no rate of tax payable under the corresponding law of the jurisdiction is specified in the law and, the game is approved under a law of the jurisdiction regulating gambling—the rate of tax specified in that law for the game; or
  - (c) if no rate of tax payable under the corresponding law of the jurisdiction is specified in the law and paragraph (b) does not apply—50%.
- (4) The non-participating jurisdictions' component of the interactive gambling tax for a game is calculated using the following formula—

$$NJC = \frac{GP \times NJGT \times QR}{GT}$$

where—

*GP* means the gross profit of the game.

**GT** means the gambling turnover for the game.

**NJC** means the non-participating jurisdictions' component of interactive gambling tax for the game.

**NJGT** means the part of the gambling turnover for the game attributable to the gross amount wagered by all residents of all non-participating jurisdictions.

**QR** means—

- (a) if the game is a game approved under a gaming Act—the rate of tax specified in that Act for the game; or
- (b) if paragraph (a) does not apply—50%.

(5) In this section—

**global GST amount**, for a month for the authorised games conducted by a licensed provider, means the global GST amount calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month for the conduct of the games.

**monthly component amount**, for a month for the authorised games conducted by a licensed provider, means the total of the amounts of a tax component for the month for the games.

*Example—*

A licensed provider conducts 3 games during a month. The monthly component amounts for the month are calculated as follows—

	Queensland component of tax calculated under subsection (2)	Amount of tax calculated under subsection (3) for participating jurisdiction A	Amount of tax calculated under subsection (3) for participating jurisdiction B	Non-participating jurisdictions' component of tax calculated under subsection (4)
Game 1	\$1500	\$1000	\$800	\$200
Game 2	\$1600	\$1200	\$900	\$150
Game 3	\$200	nil	nil	nil

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Monthly component amounts	\$3300	\$2200	\$1700	\$350
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**tax component** means any of the following—

- (a) the Queensland component of tax calculated under subsection (2) for a game;
- (b) an amount of tax calculated under subsection (3) for a game for a participating jurisdiction;
- (c) the non-participating jurisdictions' component of tax calculated under subsection (4) for a game.

## 7 Payment of interactive gambling tax—Act, s 113

For section 113(2) of the Act, interactive gambling tax payable by a licensed provider for authorised games conducted by the provider in each month must be paid by the provider within 7 days after the end of the relevant month.

## 8 Adjustment of interactive gambling tax

- (1) Subsection (2) applies in relation to a licensed provider if the interactive gambling tax for a month (the **reference month**) is a negative amount (a **tax credit**).
- (2) In working out the interactive gambling tax payable for the first month after the reference month (the **first adjustment month**), the tax credit for the reference month is, to the extent possible, to be set off against the interactive gambling tax that, apart from this section, would be payable for the first adjustment month.
- (3) Subsection (4) applies if—
  - (a) without applying subsection (2), the interactive gambling tax for the first adjustment month is a negative amount; or

- (b) after applying subsection (2), part of the tax credit (the *tax credit balance*) for the reference month has not been set off against interactive gambling tax for the first adjustment month.
- (4) In working out the interactive gambling tax payable for the month (the *second adjustment month*) after the first adjustment month, the tax credit, or tax credit balance, for the reference month, is, to the extent possible, to be set off against the interactive gambling tax that, apart from this subsection, would be payable for the second adjustment month.
- (5) In relation to interactive gambling tax for a month that is a negative amount, the operation of this section extends only to the 2 months after the month.

## **10 Percentages for penalties for late payment—Act, s 117**

- (1) For section 117(2) of the Act, the percentage is 5%.
- (2) For section 117(4) of the Act, the percentage is 5%.

## **11 Agent's place of operation—Act, s 126(a)**

For section 126(a) of the Act, the following kinds of places are appropriate for an agent to carry on operations in Queensland—

- (a) if the agent is an agent under a corresponding law—the location in the premises where the agent trades;
- (b) if the agent is an agent under a gaming Act—the premises detailed in the relevant agency agreement under that Act;
- (c) if the agent is a person eligible to be an agent under a gaming Act—the premises where that person trades;
- (d) if the agent is a financial institution—the premises where that financial institution trades;
- (e) if the agent is an entity appointed by a financial institution as its agent to provide financial services—the premises where that entity trades.

**12 Period for inactive players accounts—Act, s 135**

For section 135 of the Act, the period is 1 year.

**13 Designated account for inactive players accounts—Act, s 135(b)**

For section 135(b) of the Act, the designated account at the department is the Treasurer's unclaimed moneys fund kept under the *Financial Administration and Audit Act 1977*.

*Editor's note—*

*Financial Administration and Audit Act 1977—see the Financial Accountability Act 2009, section 93.*

**13A Report about prohibition under order or direction—Act, s 137K**

- (1) A licensed provider must give the chief executive a report about the prohibition of persons from participating as players in authorised games conducted by the provider under a self-exclusion order or an exclusion direction—
  - (a) within 14 days after 31 December in each year; and
  - (b) within 14 days after—
    - (i) 30 June 2006; and
    - (ii) 30 June in each later year.
- (2) Subsection (3) applies if a person participates as a player in an authorised game conducted by a licensed provider in contravention of a self-exclusion order or an exclusion direction.
- (3) The licensed provider must, within 7 days after the contravention, give a report to the chief executive about the prohibition of the person from participating as a player in authorised games conducted by the provider under the self-exclusion order or exclusion direction.

**14 Designated account for proceeds of sale of unclaimed non-monetary prizes—Act, s 157(2)(c)(iii)**

For section 157(2)(c)(iii) of the Act, the designated account at the department is the Treasurer's unclaimed moneys fund kept under the *Financial Administration and Audit Act 1977*.

*Editor's note—*

*Financial Administration and Audit Act 1977—see the Financial Accountability Act 2009, section 93.*

**15 Requests to resolve claims for payment—Act, s 158**

- (1) This section prescribes, for section 158(4) of the Act, the way in which the chief executive must deal with a request, made by a claimant under section 158(2) of the Act, to resolve a claim for payment of a prize in an authorised game.
- (2) The chief executive must ask the licensed provider to immediately try to resolve the claim.
- (3) If, within 14 days after making the request, the chief executive is not advised of the resolution of the claim by the licensed provider or claimant, the chief executive must by written notice given to the provider and the claimant, invite submissions about the provider's decision within 1 month after receiving the notice (the *submission period*).
- (4) Submissions must be made in writing.
- (5) As soon as practicable after the end of the submission period, the chief executive must—
  - (a) consider all written submissions properly made; and
  - (b) consider the results of any investigation carried out by the chief executive under section 158(4)(b) of the Act; and
  - (c) make a decision about the claim; and
  - (d) give the licensed provider and claimant an information notice for the decision.
- (6) However, the chief executive is not required to take or complete action under subsection (5) if the chief executive is

advised of the resolution of the claim by the licensed provider or claimant.

- (7) Nothing in this section affects or prejudices any other right or remedy of a licensed provider or claimant in an authorised game.

## **16 Requests to review decisions about claims for payment— Act, s 158**

- (1) This section prescribes, for section 158(4) of the Act, the way in which the chief executive must deal with a request, made by a claimant under section 158(2) of the Act, to review a decision of a licensed provider (the *provider's decision*).
- (2) The chief executive must either review, or refuse to review, the provider's decision.
- (3) The chief executive may refuse to review the provider's decision only if—
  - (a) the request was not made within 10 days after the claimant received the claim result notice for the decision; or
  - (b) the chief executive considers the request was not made in good faith or is frivolous.
- (4) If the chief executive decides to refuse to review the provider's decision, the chief executive must—
  - (a) give written notice of the chief executive's decision to the licensed provider and claimant; and
  - (b) give the claimant a written notice stating the reasons for the chief executive's decision.
- (5) If the chief executive decides to review the provider's decision, the chief executive must—
  - (a) give the licensed provider a copy of the claimant's request; and
  - (b) by written notice given to the provider and the claimant, invite submissions about the provider's decision within

1 month after receiving the notice (the *submission period*).

- (6) Submissions must be made in writing.
- (7) As soon as practicable after the end of the submission period, the chief executive must—
  - (a) consider all submissions properly made; and
  - (b) consider the results of any investigation carried out by the chief executive under section 158(4)(b) of the Act; and
  - (c) make a decision about the review; and
  - (d) give the licensed provider and claimant an information notice for the decision.
- (8) Nothing in this section affects or prejudices any other right or remedy of a licensed provider or a claimant in an authorised game.

**16A Prescribed period to continue interrupted game—Act, s 159A(2)(b)**

For section 159A(2)(b) of the Act, the period is 6 months from the day the game was interrupted.

**17 Review of decision of chief executive**

- (1) This section applies to a licensed provider or claimant given an information notice for a decision of the chief executive under section 15 or 16.
- (2) The licensed provider or claimant may apply, as provided under the QCAT Act, to QCAT for a review of the decision of the chief executive.
- (3) Sections 254 to 256 of the Act apply to a proceeding for the review.



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**18 Entities to whom information may be disclosed—Act, s 260**

For section 260(3)(a) of the Act, the entities are in schedule 1.

**19 Regulated interactive gambling equipment—Act, sch 3**

For the definition *regulated interactive gambling equipment* in schedule 3 of the Act, the gambling equipment in schedule 2 is regulated interactive gambling equipment.

**19A Evaluation of regulated interactive gambling equipment—Act, s 162**

For section 162(2)(a) of the Act, an evaluation carried out by the chief executive may include 1 or more of the following types of evaluation—

- (a) basic evaluation;
- (b) intermediate evaluation;
- (c) advanced evaluation.

**21 Fees**

- (1) Fees payable under the Act are stated in section 22 and schedule 3.
- (2) A fee stated in schedule 3, item 4 may consist of, or include, an amount for part of an hour that is the equivalent of the relevant proportion of the hourly rate, stated in the schedule, worked out using 15-minute periods (wholly or partly completed).

**22 Investigation fee for particular investigations**

- (1) This section applies to any of the following persons for whom the chief executive may undertake an investigation under the Act, section 35—
  - (a) an applicant for an interactive gambling licence;
  - (b) a business or executive associate of the applicant.

- (2) This section also applies to a person who is a business or executive associate of a licensed provider for whom the chief executive may undertake an investigation under the Act, section 56(2).
- (3) The person must pay to the chief executive the reasonable costs of conducting the investigation (the *investigation fee*).

*Example of costs of conducting the investigation—*

- costs of outsourcing professional services, for example, legal or accounting services
- internal costs, including staff costs
- travel and accommodation costs incurred inside or outside the State or overseas

## **23 How investigation fee must be paid**

- (1) This section applies in relation to an investigation fee payable by a person (the *relevant person*) for an investigation.
- (2) The chief executive may require, in writing, the relevant person to pay all or part of the investigation fee in advance.
- (3) The chief executive may make the requirement before the investigation starts, or at any time during the investigation.
- (4) If the requirement is made before the investigation starts, the chief executive may decide not to start the investigation until the investigation fee or part of the fee is paid.
- (5) If the requirement is made during the investigation, the relevant person must pay the investigation fee or part of the fee within 28 days after the requirement is made.
- (6) The investigation fee or part of the fee payable in advance must be—
  - (a) an amount not more than the chief executive’s estimate or latest estimate of the investigation fee; and
  - (b) reduced by the amount, if any, already paid by the relevant person to the chief executive under this section in relation to the investigation.
- (7) As soon as reasonably practicable after the investigation is finished the chief executive must—

- 
- (a) give the relevant person a written itemised account of the costs comprising the investigation fee; and
  - (b) either—
    - (i) refund any overpayment to the relevant person; or
    - (ii) require, in writing, the relevant person to pay to the chief executive, within 28 days after the requirement is made, the amount of any shortfall between the amount already paid by the relevant person under this section and the amount of the investigation fee.
- (8) For subsection (7), an investigation is finished in relation to a relevant person if—
- (a) both of the following apply—
    - (i) the chief executive considers the relevant person has failed to comply with a requirement made by the chief executive under the Act, section 57 in relation to the investigation;
    - (ii) the chief executive considers the investigation is finished; or
  - (b) the chief executive considers the investigation has been completed for the chief executive’s purposes under the Act, section 56(2).
- (9) A relevant person given a requirement under subsection (2) or (7)(b)(ii) must comply with the requirement.
- (10) A failure by the chief executive to comply with subsection (7)(a) or (b) as soon as reasonably practicable after the investigation does not affect the recovery of the amount of any shortfall mentioned in subsection (7)(b)(ii).
- (11) In a proceeding to recover the amount of a shortfall mentioned in subsection (7)(b)(ii), a written itemised account of the costs given to the relevant person for the investigation under subsection (7)(a) is evidence of costs.

## **Schedule 1      Entities**

### section 18

Alberta Gaming and Liquor Commission, Canada  
Alcohol and Gaming Commission of Ontario, Canada  
Alcohol and Gaming Division Nova Scotia, Canada  
Australian Capital Territory Gambling and Racing  
Commission  
Australian Competition and Consumer Commission  
Australian Crime Commission  
Australian Customs Service  
Australian Federal Police  
Australian Securities and Investments Commission  
Australian Security Intelligence Organisation  
Australian Taxation Office  
Australian Transaction Reports and Analysis Centre  
(AUSTRAC)  
British Columbia Gaming Policy and Enforcement Branch,  
Canada  
Casino Liquor and Gaming Control Authority, New South  
Wales  
Casino Regulatory Authority of Singapore  
Centrelink  
Colorado Division of Gaming, USA  
Colorado State Patrol, USA  
Crime and Corruption Commission, Queensland  
Department of Immigration and Citizenship  
Department of Internal Affairs, New Zealand

Department of Racing, Gaming and Liquor, Western Australia  
Department of Treasury and Finance, Revenue, Gaming and  
Licensing Division, Tasmania  
Department of Treasury and Finance, South Australia  
Gambling Commission, Great Britain  
Gambling Commission, New Zealand  
Gaming and Wagering Commission of Western Australia  
Gaming Board of the Commonwealth of the Bahamas  
Independent Gambling Authority, South Australia  
Interpol  
Lotteries Commission of South Australia  
Lotterywest, Western Australia  
Louisiana State Police, USA  
Missouri State Highway Patrol, USA  
Mpumalanga Gambling Board, South Africa  
National Indian Gaming Commission, USA  
Nevada Gaming Commission, USA  
Nevada Gaming Control Board, USA  
New Jersey Casino Control Commission, USA  
New Jersey Division of Gaming Enforcement, USA  
New South Wales Crime Commission  
New South Wales Office of Liquor, Gaming and Racing  
New South Wales Police Service  
New Zealand Police  
Northern Territory Licensing Commission  
Northern Territory Police  
Office of Fair Trading, Queensland  
Office of Financial Management, Australian Capital Territory

Office of State Revenue, Queensland  
Office of the Liquor and Gambling Commissioner, South  
Australia  
Pueblo of Isleta Gaming Regulatory Agency, USA  
Queensland Police Service  
Racing, Gaming and Licensing Division, Northern Territory  
Racing Services Tasmania  
South Australia Police  
South Dakota Commission on Gaming, USA  
Tasmanian Gaming Commission  
Tasmania Police  
The Mississippi Gaming Commission, USA  
Victorian Commission for Gambling Regulation  
Victoria Police  
Western Australia Police Service  
Western Cape Gambling and Racing Board, South Africa  
WorkCover Queensland

## **Schedule 2      Regulated interactive gambling equipment**

### section 19

accounting and auditing computer systems  
end user device  
interactive computer system  
interactive network controller

## Schedule 3 Fees

section 21

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1	Application for interactive gambling licence (Act, s 30(2))—	
	(a) if the applicant is a person authorised to conduct an art union under the <i>Charitable and Non-Profit Gaming Act 1999</i> and the application relates to an art union under that Act	1,850.00
	(b) if paragraph (a) does not apply	18,490.00
2	Application for key person licence (Act, s 65(2)(c))	534.80
3	Issue of replacement key person licence (Act, s 75(4))	39.35
4	Evaluation by the chief executive of regulated interactive gambling equipment (Act, s 162(3)(a)), for each hour, or part of an hour, involved in the following—	
	(a) carrying out—	
	(i) basic evaluation	221.30
	(ii) intermediate evaluation	276.60
	(iii) advanced evaluation	325.70
	(iv) administration for an evaluation	165.90
	(b) giving advice for an evaluation	165.90
	(c) holding meetings for an evaluation	165.90

*Note—*

See section 21(2) in relation to a fee for part of an hour.