

Queensland



Subordinate Legislation 1999 No. 126

*Wagering Act 1998*

**WAGERING REGULATION 1999**

**TABLE OF PROVISIONS**

Section	Page
1 Short title .....	3
2 Commencement .....	3
3 Definitions .....	3
4 Persons with whom licence operator may enter into agency agreements—Act, s 141 .....	3
5 Calculating commission—Act, s 163 .....	3
6 Wagering tax—Act, s 166 .....	4
7 Adjustment of wagering tax .....	4
8 Returns for calculation of wagering tax—Act, s 167 .....	4
9 Application of wagering tax—Act, s 169 .....	5
10 Percentage penalties for late payment—Act, s 170 .....	5
11 Places of operation for wagering agents—Act, s 205 .....	6
12 Requests to review decisions about claims for payment—Act, s 214 .....	7
13 Requests to resolve claims for payment—Act, s 214 .....	8
14 Entities to whom information may be disclosed—Act, s 308 .....	9
15 Registrar—Act, sch 2 .....	9
16 Regulated wagering equipment—Act, sch 2 .....	9
17 Fees .....	10
<b>SCHEDULE 1 .....</b>	<b>11</b>

**PRESCRIBED ENTITIES**

<b>SCHEDULE 2</b> .....	13
<b>REGULATED WAGERING EQUIPMENT</b>	
<b>SCHEDULE 3</b> .....	14
<b>FEES</b>	

**Short title**

1. This regulation may be cited as the *Wagering Regulation 1999*.

**Commencement**

2. This regulation commences on 1 July 1999.

**Definitions**

3. In this regulation—

“**casino licensee**” means a casino licensee under the *Casino Control Act 1982*.

“**casino operator**” means a casino operator under the *Casino Control Act 1982*.

**Persons with whom licence operator may enter into agency agreements—Act, s 141**

4. For section 141(1)(b)<sup>1</sup> of the Act, a person is eligible to be a wagering agent if the person is a person intending to carry on operations as an agent of a licence operator, whether or not the operations are the only business activity carried on by the person.

**Calculating commission—Act, s 163**

5.(1) For section 163(1)<sup>2</sup> of the Act, the amount, for an authority operator, is calculated using the formula—

$$\frac{I}{4}$$

where—

“**I**” means the total amount invested in each totalisator conducted by the authority operator on 1 or more events or contingencies.

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<sup>1</sup> Section 141 (Conditions for entering into agency agreement)

<sup>2</sup> Section 163 (Commission)

(2) For section 163(2) of the Act, the amount, for an authority operator for a financial year, is calculated using the formula—

$$\frac{4 \times Y}{25}$$

where—

“Y” means the total amount invested in the year in totalisators conducted by the authority operator on events or contingencies.

### **Wagering tax—Act, s 166**

6.(1) For section 166(1)(a) and (b) and (2)<sup>3</sup> of the Act, the percentage is 20%.

(2) For section 166(3) of the Act, the wagering tax is payable monthly on or before the seventh day of the month immediately following the month for which the tax is payable.

### **Adjustment of wagering tax**

7.(1) Subsection (2) applies to a wagering licensee if the wagering tax for a month (the “reference month”) is a negative amount (a “tax credit”).

(2) In working out the wagering tax payable for the month (the “adjustment month”) immediately after the reference month, the tax credit for the reference month is, to the extent possible, to be set off against the wagering tax that, apart from this subsection, would be payable for the adjustment month.

### **Returns for calculation of wagering tax—Act, s 167**

8. For section 167(1)<sup>4</sup> of the Act, a return must—

- (a) be given for each month; and
- (b) be given on or before the seventh day of the month immediately following the month to which the return relates; and

<sup>3</sup> Section 166 (Calculation and payment of wagering tax)

<sup>4</sup> Section 167 (Returns for calculation of wagering tax)

- (c) for wagering conducted by an authority holder by means of a totalisator—set out the commissions deducted under section 163(1) of the Act for the month to which the return relates by—
  - (i) the authority holder; or
  - (ii) if the authority holder is a wagering licensee who is a party to a wagering management agreement—the wagering manager appointed under the agreement; and
- (d) for wagering conducted by an authority holder on a fixed odds basis—set out the authority holder’s gross revenue for the month to which the return relates.

### **Application of wagering tax—Act, s 169**

**9.** For section 169<sup>5</sup> of the Act—

- (a) the proportion for an amount of wagering tax is 8.5%; and
- (b) the fund is the gaming machine community benefit fund established under the *Gaming Machine Act 1991*, section 168(1).<sup>6</sup>

### **Percentage penalties for late payment—Act, s 170**

**10.(1)** For section 170(2)<sup>7</sup> of the Act, the percentage is 5%.

**(2)** For section 170(4) of the Act, the percentage is 5%.

### **Places of operation for wagering agents—Act, s 205**

**11.** For section 205(2)<sup>8</sup> of the Act, the following kinds of places are appropriate for a wagering agent—

- (a) for a race club—a racing venue;

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<sup>5</sup> Section 169 (Application of wagering tax and authority fee)

<sup>6</sup> Section 168 (Gaming machine community benefit fund)

<sup>7</sup> Section 170 (Penalty for late payment)

<sup>8</sup> Section 205 (Places of operation)

- (b) for a person mentioned in section 4<sup>9</sup> who is not a casino licensee, casino operator or the holder of a licence under the *Liquor Act 1992*—
  - (i) retail shopping premises approved by the chief executive; or
  - (ii) if the person intends to carry on operations as an agent at a place temporarily—a place approved by the chief executive;
- (c) for a casino licensee—
  - (i) the casino to which the licensee’s casino licence relates; or
  - (ii) the hotel-casino complex of which the casino is identified as part in the licence;
- (d) for a casino operator—
  - (i) the casino for which the operator is the casino operator; or
  - (ii) the hotel-casino complex of which the casino is identified as part in the licence;
- (e) for the holder of a licence under the *Liquor Act 1992* only—part of the premises, of which the licensed premises to which the licence relates forms part, approved by the chief executive;
- (f) for the holder of a licence under the *Liquor Act 1992* who also holds a gaming machine licence under the *Gaming Machine Act 1991*—part of the premises of which the licensed premises to which the licence under the *Liquor Act 1992* relates forms part.

### **Requests to review decisions about claims for payment—Act, s 214**

**12.(1)** This section prescribes, for section 214(6)<sup>10</sup> of the Act, the way in which the chief executive must deal with a request, made by a claimant under section 214(4)(a) of the Act, to review a decision of an authority operator (the “**operator’s decision**”).

**(2)** The chief executive must either review, or refuse to review, the operator’s decision.

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<sup>9</sup> Section 4 (Persons with whom licence operator may enter into agency agreements—Act, s 141)

<sup>10</sup> Section 214 (Claims for payment)

(3) The chief executive may refuse to review the operator's decision only if 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 operator's decision, the chief executive must—

- (a) give written notice of the chief executive's decision to the authority operator 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 operator's decision, the chief executive must—

- (a) give the authority operator a copy of the claimant's request; and
- (b) by written notice given to the authority operator invite the operator, and by written notice given to the claimant invite the claimant, to make a written submission to the chief executive about the operator's decision within 1 month after receiving the notice (the "**submission period**").

(6) The chief executive may—

- (a) cause an investigation to be made about any matter the chief executive considers relevant to the review; and
- (b) request a report of the investigation be given to the chief executive.

(7) As soon as practicable after the end of the submission period, the chief executive must—

- (a) consider all written submissions made in the submission period by the authority operator and claimant; and
- (b) consider any report given to the chief executive under subsection (6); and
- (c) make a decision about the review; and
- (d) give the authority operator and claimant a written notice stating the decision and the reasons for the decision.

(8) Nothing in this section affects or prejudices any other right or remedy of an authority operator or participant in approved wagering.

### **Requests to resolve claims for payment—Act, s 214**

**13.(1)** This section prescribes, for section 214(6)<sup>11</sup> of the Act, the way in which the chief executive must deal with a request, made by a claimant under section 214(4)(b) of the Act, to resolve a claim for payment of a winning bet.

(2) The chief executive must ask the authority operator to immediately try to resolve the claim.

(3) If, within 14 days of making the request under subsection (2), the chief executive is not advised of the resolution of the claim by the authority operator or claimant, the chief executive must by written notice given to the authority operator invite the operator, and by written notice given to the claimant invite the claimant, to make a written submission to the chief executive about the claim within 1 month after receiving the notice (the “**submission period**”).

(4) The chief executive may—

- (a) cause an investigation to be made about a matter the chief executive considers relevant to the claim; and
- (b) request a report of the investigation be given to the chief executive.

(5) As soon as practicable after the end of the submission period, the chief executive must—

- (a) consider all written submissions made in the submission period by the authority operator and claimant; and
- (b) consider any report given to the chief executive under subsection (4); and
- (c) make a decision about the claim; and
- (d) give the authority operator and claimant a written notice stating the decision and the reasons for the decision.

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<sup>11</sup> Section 214 (Claims for payment)



(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 authority operator or claimant.

(7) Nothing in this section affects or prejudices any other right or remedy of an authority operator or participant in approved wagering.

### **Entities to whom information may be disclosed—Act, s 308**

14. The entities prescribed for section 308(3)(a)<sup>12</sup> of the Act are set out in schedule 1.

### **Registrar—Act, sch 2**

15. For the definition “registrar” in schedule 2<sup>13</sup> of the Act, the officer of the department responsible for the time being for performing functions as the registrar of the Gaming Commission is designated as the registrar of the commission.

### **Regulated wagering equipment—Act, sch 2**

16. For the definition “regulated wagering equipment” in schedule 2 of the Act, the wagering equipment specified in schedule 2 is regulated wagering equipment.

### **Fees**

17. The fees payable under the Act are in schedule 3.

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<sup>12</sup> Section 308 (Confidentiality of information)

<sup>13</sup> Schedule 2 (Dictionary)

## **SCHEDULE 1**

### **PRESCRIBED ENTITIES**

section 14

Alberta (Canada) Gaming Commission  
Australian Bureau of Criminal Intelligence  
Australian Capital Territory Gambling and Racing Commission  
Australian Capital Territory Police  
Australian Federal Police  
Australian Security Intelligence Organisation  
Australian Taxation Office  
British Columbia (Canada) Public Gaming Branch  
Colorado State Police  
Colorado (USA) Division of Gaming  
Criminal Justice Commission  
Gaming Board of Great Britain  
Gaming Board of the Commonwealth of the Bahamas  
Interpol  
Lotteries Commission of South Australia  
Lotteries Commission of Western Australia  
National Crime Authority  
Nevada (USA) Gaming Commission  
Nevada (USA) Gaming Control Board  
New Jersey (USA) Casino Control Commission  
New Jersey (USA) Division of Gaming Enforcement

## SCHEDULE 1 (continued)

New South Wales Casino Control Authority  
New South Wales Department of Gaming and Racing  
New South Wales Liquor Administration Board  
New South Wales State Police  
New Zealand Casino Control Authority  
New Zealand Department of Internal Affairs  
New Zealand Police  
Northern Territory Department of Industries and Business  
Northern Territory Police  
Office of Fair Trading, Queensland  
Queensland Liquor Licensing Division  
Queensland Police Service  
Racing Tasmania  
South Australian Casino Supervisory Authority  
South Australian Department of Treasury and Finance  
South Australian Office of the Liquor and Gaming Commissioner  
South Australian State Police  
Tasmanian Gaming Commission  
Tasmanian State Police  
Victorian Casino and Gaming Authority  
Victorian State Police  
Western Australian Gaming Commission  
Western Australian Office of Racing, Gaming and Liquor  
Western Australian State Police

**SCHEDULE 2****REGULATED WAGERING EQUIPMENT**

section 16

central computer system of the TAB  
communications network of the TAB  
control centre—telebet terminal  
customer input terminal unit  
keyboard entry betting terminal  
mark sense ticket reader terminal  
minitote PC  
telebet terminal

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## SCHEDULE 3

### FEES

	section 17
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1. Application for race wagering licence or sports wagering licence (s 19(c) of the Act) . . . . .	10 000.00
2. Application for key person licence (s 102(2)(c) of the Act) . . . . .	275.00
3. Issuing replacement key person licence (s 116(4) of the Act) . . . . .	13.75
4. Evaluating regulated wagering equipment (s 208(4) of the Act)—for each hour, or part of an hour, spent evaluating the equipment . . . . .	90.00

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### ENDNOTES

1. Made by the Governor in Council on 24 June 1999.
2. Notified in the gazette on 25 June 1999.
3. Laid before the Legislative Assembly on . . .
4. The administering agency is the Treasury Department.