

Queensland



*Wagering Act 1998*

# **WAGERING REGULATION 1999**

**Reprinted as in force on 30 March 2001  
(includes amendments up to SL No. 286 of 2000)**

**Reprint No. 2**

This reprint is prepared by  
the Office of the Queensland Parliamentary Counsel  
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# Information about this reprint

This regulation is reprinted as at 30 March 2001. The reprint—

- shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c))
- incorporates all necessary consequential amendments, whether of punctuation, numbering or another kind (Reprints Act 1992 s 5(d)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes.

Minor editorial changes allowed under the provisions of the Reprints Act 1992 have also been made to reorder provisions consistent with current drafting practice (s 30A).

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of earlier reprints is included in the endnotes.

**Also see endnotes for information about—**

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

# Queensland



## WAGERING REGULATION 1999

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## WAGERING REGULATION 1999

[as amended by all amendments that commenced on or before 30 March 2001]

### 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*.

“**lotteries computer system**” means a computer system used for the conduct of lotteries by a lottery licensee under a lottery licence.

“**lottery licence**” means a licence under the *Lotteries Act 1997* to conduct a lottery.

“**lottery licensee**” means a person who holds a lottery licence.

### 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.

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

**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 as follows—

- (a) if the authority operator is the Golden Casket Lottery Corporation Limited ACN 078 785 449 and the totalisator is conducted for the game ‘Sports Tipping’—50% of the total amount invested in the totalisator;
- (b) otherwise, using the formula—

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

where—

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

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

- (a) if the authority operator is the Golden Casket Lottery Corporation Limited ACN 078 785 449 and the totalisators are conducted for the game ‘Sports Tipping’—50% of the total amount invested in the year in the totalisators;
- (b) otherwise, using the formula—

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

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(2)(a) and (3)<sup>3</sup> of the Act, the percentage is 20%.

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<sup>2</sup> Section 163 (Commission) of the Act

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

**(1A)** For section 166(2)(b) of the Act, the percentage is 20% other than if—

- (a) the designated person is the Golden Casket Lottery Corporation (ACN 078 785 449); and
- (b) the totalisator is conducted for the game ‘Sports Tipping’.

**(2)** For section 166(4) 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
- (c) for wagering conducted by an authority holder by means of a totalisator—set out the commissions deducted under section 163(1)<sup>5</sup> 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

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

<sup>5</sup> Section 163 (Commission) of the Act

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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; and
- (e) state the authority holder’s global GST amount, calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), division 126, for the month to which the return relates, for wagering conducted under the wagering authority.

**Percentage of wagering tax for community investment fund—Act, s 169(3)**

9. For section 169(3)<sup>6</sup> of the Act, the percentage is 8.5%.

**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;
- (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 or other commercial premises

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<sup>6</sup> Section 169 (Application of wagering tax) of the Act

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

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

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



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- 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.

**(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

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

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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.

**(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.

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

(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) of the Act

<sup>13</sup> Schedule 2 (Dictionary) of the Act

**SCHEDULE 1****ENTITIES**

section 14

Alberta Gaming and Liquor Commission, Canada  
Australian Bureau of Criminal Intelligence  
Australian Capital Territory Gambling and Racing Commission  
Australian Customs Service  
Australian Federal Police  
Australian Securities and Investments Commission  
Australian Security Intelligence Organisation  
Australian Taxation Office  
British Columbia Gaming Commission  
Casino Control Authority, New Zealand  
Colorado Division of Gaming, USA  
Colorado State Police, USA  
Criminal Justice Commission, Queensland  
Department of Gaming and Racing, New South Wales  
Department of Industries and Business, Northern Territory  
Department of Internal Affairs, New Zealand  
Department of Treasury and Finance, South Australia  
Gaming Board for Great Britain  
Gaming Board of the Commonwealth of the Bahamas  
Gaming Supervisory Authority, South Australia  
Interpol

## SCHEDULE 1 (continued)

Liquor Licensing Division, Queensland  
Lotteries Commission of South Australia  
Lotteries Commission of Western Australia  
National Crime Authority  
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 Casino Control Authority  
New South Wales Crime Commission  
New South Wales Liquor Administration Board  
New South Wales Police Service  
New Zealand Police  
Northern Territory Police  
Office of Fair Trading, Queensland  
Office of the Liquor and Gaming Commissioner, South Australia  
Office of Racing, Gaming and Liquor, Western Australia  
Queensland Crime Commission  
Queensland Police Service  
Racing Services Tasmania  
South Australia Police  
Tasmanian Gaming Commission  
Tasmania Police  
Victorian Casino and Gaming Authority  
Victoria Police

SCHEDULE 1 (continued)

Western Australian Gaming Commission

Western Australian Police Service

## **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  
lotteries computer system  
mark sense ticket reader terminal  
minitote PC  
telebet terminal



**SCHEDULE 3****FEES**

	section 17
	\$
<b>1.</b> Application for race wagering licence or sports wagering licence (s 19(c) of the Act) . . . . .	10 000.00
<b>2.</b> Application for key person licence (s 102(2)(c) of the Act) . . . . .	275.00
<b>3.</b> Issuing replacement key person licence (s 116(4) of the Act) . . . . .	20.00
<b>4.</b> Evaluating regulated wagering equipment (s 208(4) of the Act)—for each hour, or part of an hour, spent evaluating the equipment . . . . .	99.00

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## ENDNOTES

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### 2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 30 March 2001. Future amendments of the Wagering Regulation 1999 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

### 3 Key

#### Key to abbreviations in list of legislation and annotations

AIA	=	Acts Interpretation Act 1954	(prev)	=	previously
amd	=	amended	proc	=	proclamation
amdt	=	amendment	prov	=	provision
ch	=	chapter	pt	=	part
def	=	definition	pubd	=	published
div	=	division	R[X]	=	Reprint No.[X]
exp	=	expires/expired	RA	=	Reprints Act 1992
gaz	=	gazette	reloc	=	relocated
hdg	=	heading	renum	=	renumbered
ins	=	inserted	rep	=	repealed
lap	=	lapsed	s	=	section
notfd	=	notified	sch	=	schedule
o in c	=	order in council	sdiv	=	subdivision
om	=	omitted	SIA	=	Statutory Instruments Act 1992
orig	=	original	SIR	=	Statutory Instruments Regulation 1992
p	=	page	SL	=	subordinate legislation
para	=	paragraph	sub	=	substituted
prec	=	preceding	unnum	=	unnumbered
pres	=	present			
prev	=	previous			

## 4 Table of earlier reprints

### TABLE OF EARLIER REPRINTS

[If a reprint number includes a roman letter, the reprint was released in unauthorised, electronic form only.]

Reprint No.	Amendments included	Reprint date
1	none	16 July 1999
1A	to SL No. 211 of 1999	23 September 1999
1B	to SL No. 275 of 1999	22 November 1999
1C	to SL No. 4 of 2000	31 January 2000
1D	to SL No. 137 of 2000	14 July 2000
1E	to SL No. 286 of 2000	14 December 2000

## 5 List of legislation

### **Wagering Regulation 1999 SL No. 126**

made by the Governor in Council on 24 June 1999  
notfd gaz 25 June 1999 pp 932–8  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 1999 (see s 2)  
exp 1 September 2009 (see SIA s 54)

as amended by—

### **Wagering Amendment Regulation (No. 1) 1999 SL No. 211**

notfd gaz 10 September 1999 pp 180–3  
commenced on date of notification

### **Gaming Legislation Amendment Regulation (No. 1) 1999 SL No. 275 s 1, pt 5**

notfd gaz 12 November 1999 pp 1007–9  
commenced on date of notification

### **Wagering Amendment Regulation (No. 1) 2000 SL No. 4**

notfd gaz 21 January 2000 pp 192–3  
commenced on date of notification

### **Gaming Legislation Amendment Regulation (No. 2) 2000 SL No. 136 pts 1, 8**

notfd gaz 30 June 2000 pp 736–48  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 2000 (see s 2)

### **Treasury Legislation Amendment Regulation (No. 1) 2000 SL No. 137 pts 1, 8**

notfd gaz 20 June 2000 pp 736–48  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 2000 (see s 2)

**Gambling Legislation Amendment Regulation (No. 1) 2000 SL No. 286 pts 1, 6**

notfd gaz 17 November 2000 pp 1093–5

ss 1–2 commenced on date of notification

remaining provisions commenced 1 December 2000 (see s 2)

**6 List of annotations****Definitions**s 3 def “**lotteries computer system**” ins 2000 SL No. 4 s 3def “**lottery licence**” ins 2000 SL No. 4 s 3def “**lottery licensee**” ins 2000 SL No. 4 s 3**Calculating commission—Act, s 163**

s 5 sub 1999 SL No. 211 s 3

**Wagering tax—Act, s 166**

s 6 amd 1999 SL No. 275 s 11; 2000 SL No. 137 s 21

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

s 8 amd 2000 SL No. 137 s 22

**Percentage of wagering tax for community investment fund—Act, s 169(3)**

s 9 sub 2000 SL No. 286 s 24

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

s 11 amd 1999 SL No. 211 s 4

**SCHEDULE 1—ENTITIES**

sub 2000 SL No. 136 s 66

**SCHEDULE 2—REGULATED WAGERING EQUIPMENT**

amd 2000 SL No. 4 s 4

**SCHEDULE 3—FEES**

amd 2000 SL No. 136 s 67; 2000 SL No. 137 s 23