



Queensland

*Wagering Act 1998*

# Wagering Regulation 1999

Reprinted as in force on 4 February 2005  
(includes commenced amendments up to 2005 SL No. 1)

Reprint No. 3C

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# Information about this reprint

This regulation is reprinted as at 4 February 2005. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

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

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

**Also see endnotes for information about—**

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

## **Dates shown on reprints**

**Reprints dated at last amendment** All reprints produced on or after 1 July 2002, hard copy and electronic, are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If a hard copy reprint is dated earlier than an electronic version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of a hard copy reprint is the same as the date shown for an electronic version previously published, it merely means that the electronic version was published before the hard copy version. Also, any revised edition of the previously published electronic version will have the same date as that version.

**Replacement reprint date** If the date of a hard copy reprint is the same as the date shown on another hard copy reprint it means that one is the replacement of the other.



## Queensland

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# Wagering Regulation 1999

[as amended by all amendments that commenced on or before 4 February 2005]

## 1 Short title

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

## 2 Commencement

This regulation commences on 1 July 1999.

## 3 Definitions

In this regulation—

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

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

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

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

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

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- (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.

***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.

***relevant chief executive*** means the chief executive of the department in which the *Liquor Act 1992* is administered.

***special facility liquor licence*** means a licence mentioned in the *Liquor Act 1992*, section 58(1)(f).<sup>1</sup>

***special facility premises*** means premises to which a special facility liquor licence relates.

***subsidiary operator*** means—

- (a) an individual or body corporate to which the holder of a special facility liquor licence has, with the approval of the relevant chief executive—
  - (i) let or sublet part of the special facility premises; and
  - (ii) let or sublet the right to sell liquor; or
- (b) an individual or body corporate with which the holder of a special facility liquor licence has, with the approval of the relevant chief executive—
  - (i) entered into a franchise or management agreement for part of the special facility premises; and
  - (ii) let or sublet the right to sell liquor.

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<sup>1</sup> *Liquor Act 1992*, section 58 (Available licences)

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

For section 141(1)(b)<sup>2</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.

#### 5 Calculating commission—Act, s 163

(1) For section 163(1)<sup>3</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—

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

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—

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

2 Section 141 (Conditions for entering into agency agreement) of the Act

3 Section 163 (Commission) of the Act

where—

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

### **5A Prescribed amount—Act, s 165**

For section 165(2)<sup>4</sup> of the Act, the prescribed amount is \$2 000.

### **6 Calculation and payment of wagering tax—Act, s 166**

- (1) For section 166(2)(a) and (3)<sup>5</sup> of the Act, the percentage is 20%.
- (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.

### **7 Adjustment of wagering tax**

- (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.

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4 Section 165 (Liability to wagering tax) of the Act

5 Section 166 (Calculation and payment of wagering tax) of the Act



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

For section 167(1)<sup>6</sup> of the Act, a return must—

- (a) be given for each month by an authority holder who is liable to pay a wagering tax for the 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, state—
  - (i) the commissions deducted, under section 163(1)<sup>7</sup> of the Act, for the month to which the return relates by the designated person for the authority holder; and
  - (ii) the amounts retained, under section 213(2)<sup>8</sup> of the Act, for the month to which the return relates by the designated person; 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.

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

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

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6 Section 167 (Returns for calculation of wagering tax) of the Act

7 Section 163 (Commission) of the Act

8 Section 213 (Claims for payment of winning bets) of the Act

9 Section 169 (Application of wagering tax) of the Act

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

- (1) For section 170(2)<sup>10</sup> of the Act, the percentage is 5%.
- (2) For section 170(4) of the Act, the percentage is 5%.

**10A Prescribed amount—Act, s 173**

For section 173(4)<sup>11</sup> of the Act, the prescribed amount is \$8 000.

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

For section 205(2)<sup>12</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>13</sup> who is not a casino licensee, casino operator or the holder of a licence under the *Liquor Act 1992*—
  - (i) the part of retail shopping or other commercial 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;

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10 Section 170 (Penalty for late payment) of the Act

11 Section 173 (Authorised wagering to be conducted under an approved control system) of the Act

12 Section 205 (Places of operation) of the Act

13 Section 4 (Persons with whom licence operator may enter into agency agreements—Act, s 141)

- (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;
- (g) for a subsidiary operator who does not hold a gaming machine licence under the *Gaming Machine Act 1991*—part of the special facility premises, approved by the chief executive, that the subsidiary operator has leased or subleased or for which the subsidiary operator has entered into a franchise or management agreement;
- (h) for a subsidiary operator who holds a gaming machine licence under the *Gaming Machine Act 1991*—part of the special facility premises that the subsidiary operator has leased or subleased or for which the subsidiary operator has entered into a franchise or management agreement.

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

- (1) This section prescribes, for section 214(6)<sup>14</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*).

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14 Section 214 (Claims for payment) of the Act

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- (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 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.

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

- (1) This section prescribes, for section 214(6)<sup>15</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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15 Section 214 (Claims for payment) of the Act

- (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.

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

The entities prescribed for section 308(3)(a)<sup>16</sup> of the Act are set out in schedule 1.

**15 Registrar—Act, sch 2**

For the definition *registrar* in schedule 2<sup>17</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.

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

For the definition *regulated wagering equipment* in schedule 2 of the Act, the wagering equipment specified in schedule 2 is regulated wagering equipment.

**16A Evaluation of regulated wagering equipment—Act, s 208**

For section 208(3)(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.

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16 Section 308 (Confidentiality of information) of the Act

17 Schedule 2 (Dictionary) of the Act

**17 Fees**

The fees payable under the Act are in schedule 3.

**Schedule 1      Entities**

section 14

Alberta Gaming and Liquor Commission, Canada  
Alcohol and Gaming Authority Nova Scotia, Canada  
Alcohol and Gaming Commission of Ontario, Canada  
Australian Bureau of Criminal Intelligence  
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  
British Columbia Gaming Commission, Canada  
Centrelink  
Colorado Division of Gaming, USA  
Colorado State Police, USA  
Crime and Misconduct Commission  
Department of Gaming and Racing, New South Wales  
Department of Internal Affairs, New Zealand  
Department of Racing, Gaming and Liquor, Western Australia  
Department of Treasury and Finance, South Australia  
Gambling Commission, New Zealand  
Gaming and Censorship Regulation Group, New Zealand  
Gaming and Wagering Commission of Western Australia



## Schedule 1 (continued)

Gaming Board for Great Britain  
Gaming Board of the Commonwealth of the Bahamas  
Gaming Supervisory Authority, South Australia  
Independent Gambling Authority, South Australia  
Interpol  
Liquor Licensing Division, Queensland  
Lotteries Commission of South Australia  
Lotterywest  
Louisiana State Police, USA  
Missouri State Highway Patrol, USA  
Mpumalanga Gaming 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 Casino Control Authority  
New South Wales Crime Commission  
New South Wales Liquor Administration Board  
New South Wales Police Service  
New Zealand Police  
Northern Territory Licensing Commission  
Northern Territory Police  
Office of Fair Trading, Queensland  
Office of State Revenue, Queensland  
Office of the Liquor and Gambling Commissioner, South Australia  
Pueblo of Isleta Gaming Regulatory Agency, USA

## Schedule 1 (continued)

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 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

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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) . . . . .	11 678.00
2      Application for key person licence (s 102(2)(c) of the Act) . . . . .	336.00
3      Issuing replacement key person licence (s 116(4) of the Act) . . . . .	24.00
4      Evaluation of regulated wagering equipment (s 208(4)(a) of the Act), for each hour or part of an hour, involved in the following—	
(a) carrying out—	
(i) basic evaluation . . . . .	139.00
(ii) intermediate evaluation . . . . .	173.00
(iii) advanced evaluation . . . . .	208.00
(iv) administration for an evaluation . . . . .	105.00
(b) giving advice for an evaluation . . . . .	105.00
(c) holding meetings for an evaluation . . . . .	105.00
5      Filing a notice of appeal (s 297(2)(a) of the Act) . .	280.00

## Endnotes

### 1 Index to 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 4 February 2005. 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

Key	Explanation	Key	Explanation
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	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
o in c	= order in council	s	= section
om	= omitted	sch	= schedule
orig	= original	sdiv	= subdivision
p	= page	SIA	= Statutory Instruments Act 1992
para	= paragraph	SIR	= Statutory Instruments Regulation 2002
prec	= preceding	SL	= subordinate legislation
pres	= present	sub	= substituted
prev	= previous	unnum	= unnumbered

## 4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments included	Effective	Reprint date
1	none	1 July 1999	16 July 1999
1A	to 1999 SL No. 211	10 September 1999	23 September 1999
1B	to 1999 SL No. 275	12 November 1999	22 November 1999
1C	to 2000 SL No. 4	21 January 2000	31 January 2000
1D	to 2000 SL No. 137	1 July 2000	14 July 2000
1E	to 2000 SL No. 286	1 December 2000	14 December 2000
2	to 2000 SL No. 286	1 December 2000	30 March 2001
2A	to 2001 SL No. 270	21 December 2001	4 January 2002
2B	to 2002 SL No. 128	7 June 2002	13 June 2002
2C	to 2002 SL No. 138	14 June 2002	21 June 2002
			(Column discontinued) Notes
2D	to 2002 SL No. 244	1 October 2002	
2E	to 2003 SL No. 219	1 October 2003	R2E withdrawn, see R3
3	to 2003 SL No. 219	1 October 2003	
3A	to 2004 SL No. 194	1 October 2004	
3B	to 2004 SL No. 253	1 December 2004	
3C	to 2005 SL No. 1	4 February 2005	

## 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)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

### **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)

**Gambling Legislation Amendment Regulation (No. 1) 2001 SL No. 270 s 1, pt 8**

notfd gaz 21 December 2001 pp 1482–8  
commenced on date of notification

**Gambling Legislation Amendment Regulation (No. 1) 2002 SL No. 128 pts 1, 8**

notfd gaz 7 June 2002 pp 575–8  
commenced on date of notification

**Gambling Legislation Amendment Regulation (No. 2) 2002 SL No. 138 pts 1, 9**

notfd gaz 14 June 2002 pp 697–700  
commenced on date of notification

**Gambling Legislation Amendment Regulation (No. 3) 2002 SL No. 244 ss 1, 2(2) pt 8**

notfd gaz 27 September 2002 pp 340–4  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 October 2002 (see s 2(2))

**Gambling Legislation Amendment Regulation (No. 1) 2003 SL No. 219 ss 1, 2(2), pt 8**

notfd gaz 19 September 2003 pp 219–21  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 October 2003 (see s 2(2))

**Gambling Legislation Amendment Regulation (No. 1) 2004 SL No. 194 ss 1, 2(2), pt 8**

notfd gaz 24 September 2004 pp 322–4  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 October 2004 (see s 2(2))

**Gambling Legislation Amendment Regulation (No. 2) 2004 SL No. 253 pts 1, 8**

notfd gaz 26 November 2004 pp 1040–2  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 December 2004 (see s 2)

**Gambling Legislation Amendment Regulation (No. 1) 2005 SL No. 1 s 1, pt 8**

notfd gaz 4 February 2005 pp 358–9  
commenced on date of notification

## 6 List of annotations

### Definitions

- s 3** def “**advanced evaluation**” ins 2002 SL No. 128 s 26  
 def “**basic evaluation**” ins 2002 SL No. 128 s 26  
 def “**intermediate evaluation**” ins 2002 SL No. 128 s 26  
 def “**lotteries computer system**” ins 2000 SL No. 4 s 3  
 def “**lottery licence**” ins 2000 SL No. 4 s 3  
 def “**lottery licensee**” ins 2000 SL No. 4 s 3  
 def “**relevant chief executive**” ins 2002 SL No. 138 s 44  
 def “**special facility liquor licence**” ins 2002 SL No. 138 s 44  
 def “**special facility premises**” ins 2002 SL No. 138 s 44  
 def “**subsidiary operator**” ins 2002 SL No. 138 s 44

### Calculating commission—Act, s 163

- s 5** sub 1999 SL No. 211 s 3

### Prescribed amount—Act, s 165

- s 5A** ins 2002 SL No. 244 s 18

### Calculation and payment of wagering tax—Act, s 166

- prov hdg** sub 2002 SL No. 244 s 19  
**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; 2002 SL No. 138 s 45; 2002 SL No. 244 s 20

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

- s 9** sub 2000 SL No. 286 s 24

### Prescribed amount—Act, s 173

- s 10A** ins 2002 SL No. 244 s 21

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

- s 11** amd 1999 SL No. 211 s 4; 2002 SL No. 138 s 46

### Evaluation of regulated wagering equipment—Act, s 208

- s 16A** ins 2002 SL No. 128 s 27

### SCHEDULE 1—ENTITIES

- sub 2000 SL No. 136 s 66  
 amd 2002 SL No. 138 s 47; 2003 SL No. 219 s 27; 2004 SL No. 253 s 20;  
 2005 SL No. 1 s 19

### 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  
 sub 2001 SL No. 270 s 17  
 amd 2002 SL No. 128 s 28; 2002 SL No. 244 s 22  
 sub 2003 SL No. 219 s 28; 2004 SL No. 194 s 17