Gambling Regulation Amendment (Wagering and Betting) Act 2018  
No. 47 of 2018

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The Parliament of Victoria enacts:

Part 1—Preliminary

1 Purposes

The purposes of this Act are—

(a) to amend the Gambling Regulation Act 2003 to alter the tax arrangements in relation to wagering and betting; and

(b) to make consequential amendments to the Taxation Administration Act 1997.
2 Commencement

This Act comes into operation on 1 January 2019.

3 Principal Act

In this Act, the Gambling Regulation Act 2003 is called the Principal Act.
Part 2—Amendment of Principal Act

4 Amendment of Part 6 of Chapter 4

(1) In the heading to Part 6 of Chapter 4 of the Principal Act, for "taxes" substitute "supervision charge".

(2) Sections 4.6.3, 4.6.3A and 4.6.6, Divisions 2A and 2B of Part 6 of Chapter 4 and section 4.6.8(1) of the Principal Act are repealed.

5 New Part 6A inserted in Chapter 4

After Part 6 of Chapter 4 of the Principal Act insert—

"Part 6A—Tax

Division 1—Introduction

4.6A.1 Definitions

In this Part—

*ANWR*—see section 4.6A.15(1);

*bet* means—

(a) a wager or bet—

(i) on a wagering event, an approved betting competition or an approved simulated racing event, or made through a betting exchange, under this Chapter; or

(ii) on an event, competition or product, or made through a service, that is permitted under a law of another State or a Territory and that is similar in nature to a wagering event, an approved
betting competition, an approved simulated racing event or a betting exchange; or

(b) a wager or bet of a kind prescribed by the regulations;

**business** means the business of a wagering and betting entity, whether carried on by one person or 2 or more persons together;

**corporation** has the same meaning as in section 9 of the Corporations Act;

**designated group entity** means an entity designated for a group under section 4.6A.17;

**free bet** means a bet made wholly or partly without the person making the bet paying any monetary amount for the bet or part of the bet;

**Gaming Minister** means the Minister administering Part 1 of Chapter 4 of the Gambling Regulation Act 2003;

**group** means a group constituted under Division 4;

**multi-jurisdictional agreement** has the meaning given in section 4.6A.23(1);

**net wagering revenue** of a wagering and betting entity means—

(a) in respect of bets in relation to which the entity is not operating a totalisator or betting exchange or acting as an agent, the sum of—
(i) the total amount of all bets, including the face value of any free bets, made with the entity by persons who were located in Victoria at the time of making the bets; and

(ii) the total amount of any other amounts of a kind prescribed by the regulations associated with making the bets—

less the sum of—

(iii) the total amount of all winnings paid or payable to the persons making the bets, including winnings paid in relation to free bets; and

(iv) the total of any other amounts of a kind prescribed by the regulations; and

(b) in respect of bets in relation to which the entity is operating a totalisator or acting as an agent, the sum of—

(i) the total amount of all commission received by the entity for accepting bets made, or providing a service through which bets are made, by persons who were located in Victoria at the time of making the bets or using the service; and

(ii) the total amount of any other amounts of a kind prescribed by the regulations associated
Part 2—Amendment of Principal Act

with making the bets or using the service; and

(iii) in the case of a totalisator, the total amount retained by the entity as a consequence of the rounding down of fractions in the calculation of dividends in respect of the bets (whether under section 4.6.2(6) or otherwise)—

less the total of any other amounts of a kind prescribed by the regulations; and

(e) in respect of bets in relation to which the entity is operating a betting exchange, the sum of—

(i) the total amount of all commission received by the entity in relation to bets made through the betting exchange by persons who were located in Victoria at the time the bets were made; and

(ii) the total amount of any other amounts of a kind prescribed by the regulations associated with making the bets—

less the total of any other amounts of a kind prescribed by the regulations;

*participating jurisdiction* means Victoria and another State or a Territory that enters into a multi-jurisdictional agreement;
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**Racing Minister** means the Minister administering the Racing Act 1958;

**registered designated group entity** means a designated group entity that is registered under section 4.6A.18;

**registered wagering and betting entity** means a wagering and betting entity that is registered under section 4.6A.7;

**tax-free threshold**, in respect of a financial year, means $1 000 000;

**Victorian racing industry payment** means the proportion of wagering and betting tax determined by the Treasurer under section 4.6A.5(1);

**wagering and betting entity** means any of the following—

(a) a registered bookmaker;

(b) the wagering and betting licensee;

(c) any other person who is registered or licensed in Victoria to accept bets or provide a service through which bets are made;

(d) a person who is registered or licensed in another State or in a Territory to accept bets or provide a service through which bets are made;

(e) a person, or person of a class, prescribed by the regulations;

**wagering and betting tax** means tax imposed by this Part.
4.6A.2 Taxation Administration Act 1997

This Part is to be read together with the Taxation Administration Act 1997 which provides for the administration and enforcement of this Part and other taxation laws.

Note

This Part and regulations made under this Act for the purposes of this Part are a taxation law under the Taxation Administration Act 1997.

Division 2—Imposition and hypothecation of tax

4.6A.3 Imposition and rate of tax

(1) Subject to section 4.6A.4 and Division 4, tax is imposed on the net wagering revenue of a wagering and betting entity at the rate of 8% of the amount of net wagering revenue in excess of the tax-free threshold.

(2) The wagering and betting entity is liable to pay wagering and betting tax on the entity's net wagering revenue.

Notes

1 Division 4 provides for tax payable by groups.

2 Under section 44 of the Taxation Administration Act 1997, tax is payable to the Commissioner of State Revenue referred to in section 62 of that Act, who also has the general administration of this Part (see section 63 of that Act).

4.6A.4 Tax-free threshold where wagering and betting entity leaves a group

(1) This section applies if a wagering and betting entity (the leaving entity) ceases to be a member of a group during a financial year.
(2) Subject to subsection (3), for the purposes of section 4.6A.3 the leaving entity's tax-free threshold in respect of the remainder of the financial year is reduced by an amount equal to the leaving entity's net wagering revenue during the financial year while the leaving entity was a member of the group.

(3) If the amount of the leaving entity's net wagering revenue referred to in subsection (2) is equal to or exceeds the leaving entity's tax-free threshold in respect of the financial year but for subsection (2), the tax-free threshold for the leaving entity in respect of the remainder of the financial year is zero.

Examples

1. A wagering and betting entity ceases to be a member of a group on 1 October 2019. From 1 July to 30 September 2019 the entity's net wagering revenue was $800 000. This amount is reduced from the entity's tax-free threshold in respect of the remainder of the financial year, which would otherwise be $1 000 000, so the entity's tax-free threshold in respect of the remainder of the financial year is $200 000.

2. A wagering and betting entity ceases to be a member of a group on 1 March 2020. From 1 July 2019 to 29 February 2020 the entity's net wagering revenue was $1 500 000. As this amount exceeds what would otherwise be the entity's tax-free threshold in respect of the financial year ($1 000 000), the entity's tax-free threshold in respect of the remainder of the financial year is zero.

4.6A.5 Victorian racing industry payment

(1) The Treasurer, by notice published in the Government Gazette, must determine from time to time a proportion of the amount of wagering and betting tax received as the Victorian racing industry payment to be
paid to an entity specified in the notice that, in the Treasurer's opinion, represents or is connected with the Victorian racing industry.

(2) Before determining the amount of the Victorian racing industry payment, the Treasurer must consult the Gaming Minister and the Racing Minister.

(3) The Victorian racing industry payment must be paid out of the Consolidated Fund (which is appropriated to the necessary extent) each month to the specified entity.

(4) The Victorian racing industry payment or any part of it must not be used by the specified entity or any other entity to provide direct or indirect financial or other support to a wagering and betting entity.

(5) A notice published under subsection (1) is not a legislative instrument within the meaning of the Subordinate Legislation Act 1994.

(6) In this section—

specified entity means the entity specified in the notice under subsection (1).

4.6A.6 Hospitals and Charities Fund

An amount equal to the amount of wagering and betting tax paid in respect of each month less the Victorian racing industry payment for that month must be paid out of the Consolidated Fund (which is appropriated to the necessary extent) into the Hospitals and Charities Fund.
Division 3—Registration and returns

4.6A.7 Registration of wagering and betting entities

(1) Subject to subsection (2) and Division 4, a wagering and betting entity that becomes liable to pay wagering and betting tax must apply to the Commissioner of State Revenue, in the form approved by that Commissioner, for registration under this Division before the end of the first month in which the entity becomes liable.

Penalty: 500 penalty units in the case of a body corporate;
         100 penalty units in any other case.

Note
Section 130B of the Taxation Administration Act 1997 applies to an offence against this subsection.

(2) A wagering and betting entity does not commit an offence against subsection (1) if the entity has a reasonable excuse for not applying for registration.

(3) The Commissioner of State Revenue must register a wagering and betting entity that applies under subsection (1).

4.6A.8 Cancellation of registration by Commissioner of State Revenue

(1) The Commissioner of State Revenue, by written notice to a registered wagering and betting entity, may cancel the entity's registration under this Division for any reason the Commissioner of State Revenue thinks sufficient.
(2) A cancellation of registration has effect from the date specified for the purpose by the Commissioner of State Revenue in the notice of cancellation.

**4.6A.9 Cancellation of registration by registered wagering and betting entity**

(1) A registered wagering and betting entity that ceases to incur any liability to pay wagering and betting tax and does not expect to incur any such liability in the future must, within 14 days after so ceasing—

(a) give written notice of that fact to the Commissioner of State Revenue; and

(b) unless previously lodged—

(i) lodge a return for the final month in respect of which they are liable to pay wagering and betting tax under section 4.6A.3; and

(ii) pay any wagering and betting tax to which the return relates.

(2) The notice cancels the registered wagering and betting entity's registration under this Division on the day on which it is received by the Commissioner of State Revenue.

**4.6A.10 Returns and payment of tax**

(1) Subject to Division 4, every wagering and betting entity that is registered or required to apply for registration under this Division must, within 30 days after the end of each month—

(a) lodge with the Commissioner of State Revenue a return in respect of the month; and
(b) pay to the Commissioner of State Revenue any wagering and betting tax payable under section 4.6A.3 on net wagering revenue in respect of the month.

(2) A wagering and betting entity must lodge a return under subsection (1) even if no wagering and betting tax is payable in respect of the month.

(3) A return is to be in the form, and contain the information, determined by the Commissioner of State Revenue.

**Division 4—Grouping provisions**

### 4.6A.11 Constitution of groups

(1) A group is constituted by all the entities forming a group that is not part of any larger group.

(2) The fact that an entity is not a member of a group constituted under a provision of this Division does not prevent that entity from being a member of a group constituted under another provision of this Division.

### 4.6A.12 Groups of corporations

Corporations constitute a group if they are related bodies corporate within the meaning of the Corporations Act.

### 4.6A.13 Groups of commonly controlled businesses

(1) If a person or set of persons has a controlling interest in each of 2 businesses, the persons who carry on those businesses constitute a group.
(2) For the purposes of this section, a person or set of persons has a controlling interest in a business if—

(a) in the case of one person—the person is the sole owner (whether or not as trustee) of the business; or

(b) in the case of a set of persons—the persons are together as trustees the sole owners of the business; or

(c) in the case of a business carried on by a corporation—

(i) the person or each of the set of persons is a director of the corporation and the person or set of persons is entitled to exercise more than 50% of the voting power at meetings of the directors of the corporation; or

(ii) a director or set of directors of the corporation that is entitled to exercise more than 50% of the voting power at meetings of the directors of the corporation is under an obligation, whether formal or informal, to act in accordance with the direction, instructions or wishes of that person or set of persons; or

(d) in the case of a business carried on by a corporation that has a share capital—that person or set of persons can, directly or indirectly, exercise, control the exercise of, or substantially influence the exercise of, more than 50% of the voting power attached to
the voting shares, or any class of voting shares, issued by the corporation; or

(e) in the case of a business carried on by a partnership—that person or set of persons—

(i) own (whether beneficially or not) more than 50% of the capital of the partnership; or

(ii) is entitled (whether beneficially or not) to more than 50% of the profits of the partnership; or

(f) in the case of a business carried on under a trust—that person or set of persons (whether or not as trustee of, or beneficiary under, another trust) is the beneficiary in respect of more than 50% of the value of the interests in the first-mentioned trust.

(3) If—

(a) 2 corporations are related bodies corporate within the meaning of the Corporations Act; and

(b) one of the corporations has a controlling interest in a business—

the other corporation has a controlling interest in the business.

(4) If—

(a) a person or set of persons has a controlling interest in a business; and

(b) a person or set of persons who carry on the business has a controlling interest in another business—
(5) If—

(a) a person or set of persons is the beneficiary of a trust in respect of more than 50% of the value of the interests in the trust; and

(b) the trustee of the trust (whether alone or together with another trustee or trustees) has a controlling interest in the business of another trust—

the person or set of persons has a controlling interest in the business.

(6) A person who may benefit from a discretionary trust as a result of the trustee or another person, or the trustee and another person, exercising or failing to exercise a power or discretion, is taken, for the purposes of this Division, to be a beneficiary in respect of more than 50% of the value of the interests in the trust.

(7) If—

(a) a person or set of persons has a controlling interest in the business of a trust; and

(b) the trustee of the trust (whether alone or together with another trustee or trustees) has a controlling interest in the business of a corporation—

the person or set of persons is taken to have a controlling interest in the business of the corporation.
(8) If—

(a) a person or set of persons has a controlling interest in the business of a trust; and

(b) the trustee of the trust (whether alone or together with another trustee or trustees) has a controlling interest in the business of a partnership—

the person or set of persons is taken to have a controlling interest in the business of the partnership.

4.6A.14 Smaller groups subsumed by larger groups

(1) If a person is a member of 2 or more groups, the members of all the groups together constitute a group.

(2) If 2 or more members of a group have together a controlling interest in a business (within the meaning of section 4.6A.13), all the members of the group and the person or persons who carry on the business together constitute a group.

4.6A.15 Imposition and rate of tax

(1) Subject to section 4.6A.16, tax is payable on the net wagering revenue of a group in accordance with the following formula—

\[ 8\% \times (\text{ANWR} - \text{TFT}) \]

where—

\text{ANWR} \quad \text{is the aggregate amount of the net wagering revenue of the members of the group;}

\text{TFT} \quad \text{is the tax-free threshold.}
(2) Every member of the group, whether or not a wagering and betting entity, is jointly and severally liable to pay wagering and betting tax on the group’s net wagering revenue.

4.6A.16 Supplementary provisions for determining tax for groups—members joining or forming groups during financial year

(1) This section applies if a wagering and betting entity (the *joining entity*) becomes a member of a group during a financial year, whether by joining an existing group or forming a new group with another joining entity.

(2) For the purposes of section 4.6A.15—

(a) any net wagering revenue of the joining entity during that financial year before the joining entity became a member is to be included in the ANWR of the group in the month in which the joining entity becomes a member unless wagering and betting tax was payable by the joining entity on that net wagering revenue under section 4.6A.3; and

(b) if wagering and betting tax was payable by the joining entity under section 4.6A.3 as referred to in paragraph (a), the tax-free threshold for the group is zero in respect of the remainder of the financial year, including the month in which the joining entity became a member.

Examples

1 A wagering and betting entity becomes a member of a group on 1 October 2019. From 1 July to 30 September 2019 the joining entity’s net wagering revenue was $800 000. As that is
Part 2—Amendment of Principal Act

below the tax-free threshold for the joining entity in respect of the financial year ($1 000 000), tax is not payable by the joining entity under section 4.6A.3. However, the amount of $800 000 is to be included in the ANWR of the group for October 2019.

2 A wagering and betting entity becomes a member of a group on 1 March 2020. From 1 July 2019 to 29 February 2020 the joining entity's net wagering revenue was $1 500 000. As that exceeds the tax-free threshold for the joining entity in respect of the financial year ($1 000 000), tax is payable by the joining entity under section 4.6A.3, and the tax-free threshold for the group in respect of the remainder of the financial year (being March to June 2020) is zero.

3 Wagering and betting entity A and wagering and betting entity B form a group on 1 October 2019. From 1 July 2019 to 30 September 2019 A's net wagering revenue was $800 000 and B's net wagering revenue was $1 500 000. As tax is not payable by A under section 4.6A.3, the amount of $800 000 is to be included in the ANWR of the group for October 2019. Furthermore, as tax is payable by B under section 4.6A.3, B's net wagering revenue from July to September 2019 is not included in the ANWR of the group for October 2019 but the tax-free threshold for the group in respect of the remainder of the financial year (being October 2019 to June 2020) is zero.

4.6A.17 Designated group entities

(1) The members of a group may, with the approval of the Commissioner of State Revenue, designate a qualified member of the group to be the designated group entity for the group for the purposes of this Division.
(2) A member of a group is a qualified member if—

(a) the member’s net wagering revenue in the previous financial year exceeded the tax-free threshold; or

(b) the member's likely net wagering revenue in the current financial year is likely to exceed the tax-free threshold.

(3) If none of the members of a group is a qualified member but—

(a) the aggregate of the members' net wagering revenue in the previous financial year exceeded the tax-free threshold; or

(b) in the opinion of the Commissioner of State Revenue, the aggregate of the members' likely net wagering revenue in the current financial year is likely to exceed the tax-free threshold—

the members may, with the approval of the Commissioner of State Revenue, designate any member of the group to be the designated group entity for the group for the purposes of this Division.

(4) The Commissioner of State Revenue must designate a member of a group as the designated group entity for the group if the members of the group do not designate a member under subsection (1) or (3)—

(a) for a group in existence or established on 1 January 2019—on or before 31 January 2019; or
(b) for a group established after 1 January 2019—within 30 days after the end of the month in which the group is established.

(5) The designated group entity of a group stops being the designated group entity from and including the earlier of the following days—

(a) the first day of the month following the month in which there is a change in the membership of the group;

(b) the first day of the month following the month in which the members of the group revoke the designation.

(6) The designation of a designated group entity under subsection (1) or (3) must be by notice in writing.

(7) Such a notice—

(a) must be executed by or on behalf of each member of the group; and

(b) must be served on the Commissioner of State Revenue.

4.6A.18 Registration of designated group entity

(1) Subject to subsection (2), the designated group entity of a group must apply to the Commissioner of State Revenue, in the form approved by that Commissioner, before the end of the first month in which the members of the group become liable to pay tax under section 4.6A.15, for registration under this Division.

Penalty: 500 penalty units in the case of a body corporate;
100 penalty units in any other case.
Note

Section 130B of the Taxation Administration Act 1997 applies to an offence against this subsection.

(2) A designated group entity does not commit an offence against subsection (1) if the entity has a reasonable excuse for not applying for registration.

(3) The Commissioner of State Revenue must register a designated group entity that applies under subsection (1).

4.6A.19 Cancellation of registration by Commissioner of State Revenue

(1) The Commissioner of State Revenue, by written notice to a registered designated group entity, may cancel the entity's registration under this Division for any reason the Commissioner of State Revenue thinks sufficient.

(2) A cancellation of registration has effect from the date specified for the purpose by the Commissioner of State Revenue in the notice of cancellation.

4.6A.20 Cancellation of registration by registered designated group entity

(1) If the members of a group cease to incur any liability to pay wagering and betting tax under section 4.6A.15 and do not expect to incur any such liability in the future, the registered designated group entity must, within 14 days after so ceasing—

(a) give written notice of that fact to the Commissioner of State Revenue; and
(b) unless previously lodged—

   (i) lodge a group return for the final month in respect of which the members of the group are liable to pay wagering and betting tax under section 4.6A.15; and

   (ii) pay any wagering and betting tax to which the group return relates.

(2) The notice cancels the registered designated group entity's registration under this Division on the day on which it is received by the Commissioner of State Revenue.

4.6A.21 Group returns and payment of tax

(1) Every designated group entity that is registered or required to apply for registration under this Division must, within 30 days after the end of each month—

   (a) lodge with the Commissioner of State Revenue a group return in respect of the month; and

   (b) pay to the Commissioner of State Revenue any wagering and betting tax payable under section 4.6A.15 on the group's net wagering revenue in respect of the month.

(2) A designated group entity must lodge a group return under subsection (1) even if no wagering and betting tax is payable in respect of the month.

(3) A group return is to be in the form, and contain the information, determined by the Commissioner of State Revenue.
4.6A.22 Supplementary provisions for joint and several liability of group members

(1) Each member of a group who is jointly and severally liable to pay wagering and betting tax under section 4.6A.15 is also jointly and severally liable to pay—

(a) any amount payable to the Commissioner of State Revenue under this or any other Act in relation to that tax, including any interest and penalty tax; and

(b) any costs and expenses incurred in relation to the recovery of that tax that the Commissioner of State Revenue is entitled to recover from any such member.

(2) A member of a group who pays an amount in accordance with the liability imposed by this Division has such rights of contribution or indemnity from the other member or members as is just.

Division 5—General

4.6A.23 Multi-jurisdictional agreements

(1) The Treasurer may enter into an agreement (a multi-jurisdictional agreement) with one or more other States or one or more Territories, or both, to establish and implement processes for achieving improvements in the assessment and collection of taxes, interest and penalties imposed by the participating jurisdictions on wagering and betting operations that are carried on in multiple jurisdictions.
(2) A multi-jurisdictional agreement may—

(a) provide for 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

(b) provide for each participating jurisdiction to collect, on behalf of all participating jurisdictions, taxes, interest and penalties payable to those jurisdictions by wagering and betting entities 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 wagering and betting entity 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
(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 this Act and the Taxation Administration Act 1997; and

(b) cannot authorise a participating jurisdiction—

(i) to make a binding determination of the amount of tax, interest or penalties payable by a wagering and betting entity under the laws of another participating jurisdiction; or

(ii) to take enforcement action in respect of tax, interest or penalties payable by a wagering and betting
entity under the laws of another participating jurisdiction.

4.6A.24 Guidelines for determining location
(1) The Commissioner of State Revenue may from time to time publish guidelines, not inconsistent with this Act or the regulations, for determining the location of a person who makes a bet with, or through a service provided by, a wagering and betting entity.

(2) Guidelines published under subsection (1) are not legislative instruments within the meaning of the Subordinate Legislation Act 1994.

4.6A.25 Extraterritorial operation
This Part applies in relation to a wagering and betting entity, including a designated group entity, that is located outside Victoria.

4.6A.26 Review of Part
(1) The Treasurer, in consultation with the Gaming Minister and the Racing Minister, must review this Part to determine whether each of the following is appropriate—

(a) the rate of the wagering and betting tax;
(b) the tax-free threshold;
(c) the amount of the Victorian racing industry payment.

(2) The Treasurer must cause a report of the outcome of the review to be laid before each House of Parliament on or before 1 December 2020.

(3) The Treasurer, in consultation with the Gaming Minister and the Racing Minister, may from time to time undertake any further reviews relating to the wagering and betting
tax, the tax-free threshold or the Victorian racing industry payment that the Treasurer considers desirable.

4.6A.27 Regulations
The regulations may prescribe—
(a) kinds of wagering and betting that are bets; and
(b) amounts associated with the making of bets that are to be included in net wagering revenue; and
(c) amounts associated with the making of bets that are not to be included in net wagering revenue; and
(d) methods for determining the location of persons making bets with, or through a service provided by, a wagering and betting entity; and
(e) persons or classes of persons that are wagering and betting entities.

4.6A.28 Transitional provision for first 6 months
This Part applies in relation to the 6-month period beginning on 1 January 2019 and ending on 30 June 2019 as if—
(a) a reference in this Part to a financial year were a reference to that 6-month period; and
(b) the tax-free threshold in relation to that 6-month period were $500 000.".
6 Other permitted disclosures

After section 10.1.32(1)(c) of the Principal Act insert—

"(ca) to an authorised officer (within the meaning of the Taxation Administration Act 1997) for the purpose of administering Part 6A of Chapter 4 and the Taxation Administration Act 1997 as it applies to that Part; or".

7 New Part 35 inserted in Schedule 7

At the end of Schedule 7 to the Principal Act insert—

"Part 35—Gambling Regulation Amendment (Wagering and Betting) Act 2018

35.1 Definition

In this Part—

commencement day means the day on which section 4 of the Gambling Regulation Amendment (Wagering and Betting) Act 2018 comes into operation.

35.2 Payment of taxes

(1) On and after the commencement day—

(a) section 4.6.3 continues to apply, despite its repeal, in respect of totalisators conducted before the commencement day; and

(b) section 4.6.6 continues to apply, despite its repeal, in respect of approved betting competitions conducted before the commencement day; and
Part 2—Amendment of Principal Act

(c) section 4.6.6A continues to apply, despite its repeal, in respect of approved simulated racing events conducted before the commencement day; and

(d) section 4.6.6B continues to apply, despite its repeal, in respect of betting exchange commissions earned before the commencement day.

(2) This clause is in addition to, and does not take away from, section 14(2) of the Interpretation of Legislation Act 1984.

35.3 Hospitals and Charities Fund

An amount equal to the sum of the amounts paid to the Treasurer because of clause 35.2 must be paid out of the Consolidated Fund (which is appropriated to the necessary extent) into the Hospitals and Charities Fund.".
Part 3—Consequential amendment of Taxation Administration Act 1997

8 Meaning of taxation laws

After section 4(1)(ba) of the Taxation Administration Act 1997 insert—

"(c) Part 6A of Chapter 4 of the Gambling Regulation Act 2003 and any regulations made under that Act for the purposes of that Part;".

9 Offset of refund against other liability

After section 20A(7) of the Taxation Administration Act 1997 insert—

"(8) This section does not apply in respect of—

(a) a refund of an amount paid under Part 6A of Chapter 4 of the Gambling Regulation Act 2003; or

(b) a liability arising under that Part—

other than to the extent of allowing the application of a refund of an amount paid under that Part against a liability arising under that Part.".

10 Permitted disclosures to particular persons or for particular purposes

In section 92(1)(e) of the Taxation Administration Act 1997—

(a) in subparagraph (xiv), for "that Act."

substitute "that Act; or";

(b) after subparagraph (xiv) insert—

"(xv) the Victorian Commission for Gambling and Liquor Regulation for the purpose of administering the Gambling Regulation Act 2003 and
any regulations made under that Act; or".

11 Criminal liability of officers of bodies corporate—failure to exercise due diligence

After section 130B(2)(b) of the Taxation Administration Act 1997 insert—

"(ba) sections 4.6A.7(1) and 4.6A.18(1) of the Gambling Regulation Act 2003 are specified;".

12 Supreme Court—limitation of jurisdiction

After section 135(7) of the Taxation Administration Act 1997 insert—

"(8) It is the intention of sections 5, 12(4), 18(1), 96(2) and 100(4), as they apply on and after the commencement of Part 3 of the Gambling Regulation Amendment (Wagering and Betting) Act 2018, to alter or vary section 85 of the Constitution Act 1975.".
Part 4—Repeal of amending Act

13 Repeal of amending Act

This Act is repealed on 1 January 2020.

Note

The repeal of this Act does not affect the continuing operation of the amendments made by it (see section 15(1) of the Interpretation of Legislation Act 1984).
Endnotes

1 General information


† Minister's second reading speech—

Legislative Assembly: 8 August 2018
Legislative Council: 24 August 2018

The long title for the Bill for this Act was "A Bill for an Act to amend the Gambling Regulation Act 2003 to alter the tax arrangements in relation to wagering and betting and to make consequential amendments to the Taxation Administration Act 1997 and for other purposes."

Constitution Act 1975:

Section 85(5) statement:

Legislative Assembly: 22 August 2018
Legislative Council: 24 August 2018

Absolute majorities:

Legislative Assembly: 23 August 2018
Legislative Council: 20 September 2018