

South Australia

Authorised Betting Operations (Taxation) Variation Regulations 2017

under the *Authorised Betting Operations Act 2000*

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Part 1—Preliminary

1—Short title

These regulations may be cited as the *Authorised Betting Operations (Taxation) Variation Regulations 2017*.

2—Commencement

These regulations will come into operation on 1 July 2017.

3—Variation provisions

In these regulations, a provision under a heading referring to the variation of specified regulations varies the regulations so specified.

Part 2—Variation of *Authorised Betting Operations Regulations 2016*

4—Insertion of heading to Part 1

Before regulation 1 insert:

Part 1—Preliminary

5—Insertion of heading to Part 2

Before regulation 5 insert:

Part 2—Licences

6—Substitution of regulation 7

Regulation 7—delete the regulation and substitute:

Part 3—Betting operations tax

7—Interpretation

In this Part—

Commissioner means the Commissioner of State Taxation.

7A—Meaning of net State wagering revenue

- (1) For the purposes of paragraph (b) of the definition of *net State wagering revenue* in section 40B of the Act, all fees and commissions associated with making bets with, or using a service provided by, a betting operator are prescribed.
- (2) For the purposes of paragraph (d) of the definition of *net State wagering revenue* in section 40B of the Act, the amount of any refund of a bet made with, or using a service provided by, a betting operator by persons located in South Australia at the time of making the bet or using the service is prescribed.

7B—Registration of betting operator liable to pay betting operations tax

- (1) A betting operator who is not already registered must apply for registration under this regulation if the betting operator is liable to pay betting operations tax in respect of a financial year under section 40D of the Act.
Maximum penalty: \$5 000.
- (2) An application for registration must be made to the Commissioner in a manner and form approved by the Commissioner—
 - (a) in the case of a betting operator who is a licensed bookmaker—within 7 days after the end of the relevant financial year; or

- (b) in the case of any other betting operator—within 7 days after the month in which the betting operator becomes liable to pay betting operations tax for the relevant financial year.
- (3) On receiving an application under this regulation, the Commissioner must register the applicant.
- (4) The Commissioner may cancel the registration of a betting operator if satisfied that the betting operator has ceased to pay or have a liability to pay betting operations tax as set out in subregulation (1).

7C—Lodgement of return and payment of tax

- (1) A licensed bookmaker who is registered or required to apply for registration under this Part must, within 21 days after the end of each financial year—
 - (a) lodge with the Commissioner a return setting out the bookmaker's net State wagering revenue for the relevant financial year; and
 - (b) pay to the Commissioner the betting operations tax payable on that revenue (if any).
- (2) Any other betting operator who is registered or required to apply for registration under this Part must, within 21 days after the end of the month in a financial year in which the betting operator's net State wagering revenue for that financial year first exceeds \$150 000 (the *first month*), and within 21 days after the end of each subsequent month of that financial year—
 - (a) lodge with the Commissioner a return setting out—
 - (i) the betting operator's net State wagering revenue for that month; and
 - (ii) the betting operator's total net State wagering revenue for the relevant financial year; and
 - (b) pay to the Commissioner any betting operations tax payable on the net State wagering revenue for that month as follows:
 - (i) for the first month—the betting operator is liable to pay betting operations tax for that month at a rate of 15% of the amount of the betting operator's total net State wagering revenue for the year to date in excess of \$150 000;
 - (ii) for each subsequent month—
 - (A) if there is a net loss in the betting operator's State wagering revenue—no betting operations tax is payable for that month; or

- (B) if there is a net gain in the betting operator's State wagering revenue—the betting operator is liable to pay, for that month, an amount of betting operations tax equal to—
- 15% of the amount of the betting operator's total net State wagering revenue for that month; less
 - the amount of any overpayment of betting operations tax made by the betting operator for the financial year to date (taking into account any net loss in the betting operator's State wagering revenue that occurred in the previous month).
- (3) The Commissioner may vary—
- (a) the time within which a specified betting operator is required to furnish returns or pay betting operations tax; or
 - (b) the period in relation to which a specified betting operator, or betting operators of a specified class, are required to furnish returns or pay betting operations tax.
- (4) A variation made under subregulation (3)—
- (a) may be made subject to conditions or limitations; and
 - (b) may be made, varied or revoked by notice in writing to a betting operator or by notice in the Gazette.

7D—Information to be included in return

A return lodged under this Part must be in a form approved by the Commissioner and contain the following information:

- (a) the betting operator's name, address, telephone number and email address;
- (b) the following details in respect of the net State wagering revenue for the period to which the return relates:
 - (i) the total amount of all bets made with, or using a service provided by, the betting operator by persons who were located in South Australia at the time of making the bet or using the service;
 - (ii) the total of any fees or commissions associated with making the bets or using the service;
 - (iii) the total amount of all winnings paid or payable in respect of those bets.

7—Insertion of heading to Part 4

Before regulation 8 insert:

Part 4—Miscellaneous

Note—

As required by section 10AA(2) of the *Subordinate Legislation Act 1978*, the Minister has certified that, in the Minister's opinion, it is necessary or appropriate that these regulations come into operation as set out in these regulations.

Made by the Governor's Deputy

with the advice and consent of the Executive Council
on 27 June 2017

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