

NORTHERN TERRITORY OF AUSTRALIA

REVENUE LEGISLATION AMENDMENT ACT 2025

Act No. 17 of 2025

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NORTHERN TERRITORY OF AUSTRALIA

Act No. 17 of 2025

An Act to amend the *Gaming Control Act 1993*, the *Payroll Tax Act 2009*, the *Racing and Wagering Act 2024* and the *Stamp Duty Act 1978*

[Assented to 26 June 2025]
[Introduced 13 May 2025]

The Legislative Assembly of the Northern Territory enacts as follows:

Part 1 Preliminary matters

1 Short title

This Act may be cited as the *Revenue Legislation Amendment Act 2025*.

2 Commencement

This Act commences immediately after the commencement of the *Payroll Tax Amendment Act 2025*.

Part 2 Amendment of Gaming Control Act 1993

3 Act amended

This Part amends the *Gaming Control Act 1993*.

4 Section 3 amended (Definitions)

Section 3

insert

internet gaming business, for Part 4, Division 5, see section 47AB.

type 1 business, for Part 4, Division 5, see section 47A.

type 2 business, for Part 4, Division 5, see section 47A.

5 Section 47A replaced

Section 47A

repeal, insert

47A Definitions

In this Division:

internet gaming business, see section 47AB.

type 1 business means an internet gaming business that is not a type 2 business.

type 2 business means an internet gaming business that involves:

- (a) the sale, by a Licensee by means of the internet, of tickets in a lottery or foreign lottery conducted by another entity; or
- (b) the sale, by a Licensee by means of the internet, of tickets in a lottery or foreign lottery together with the purchase by the Licensee of identical tickets in a matching lottery or foreign lottery conducted by another entity.

47AB Meaning of *internet gaming business*

- (1) An **internet gaming business** includes any of the following:
 - (a) conducting a lottery by means of the internet;
 - (b) conducting a game by means of the internet;
 - (c) the sale of tickets in a lottery or foreign lottery by means of the internet.

- (2) Despite subsection (1), an internet gaming business does not include:
- (a) gaming conducted in accordance with this Act by an approved association; or
 - (b) a trade lottery conducted in accordance with this Act.

6 Section 47D amended (Minister may grant licence)

- (1) Section 47D(1)
- omit*
- Where
- insert*
- If
- (2) Section 47D(1)
- omit*
- an internet gaming
- insert*
- a type 1 business or type 2

7 Section 47M replaced

Section 47M

repeal, insert

47M Payments of fees, taxes and levies – type 1 business

- (1) This section applies to a Licensee who:
- (a) has entered into an agreement with the Minister under section 47C; and
 - (b) has been granted a licence under this Division to conduct a type 1 business.
- (2) The Licensee must pay to the Territory, at the times specified in the agreement, the fees (if any) for the licence specified in, or calculated in accordance with, the agreement.

- (3) Without limiting the Licensee's liability to pay any other tax under a law of the Territory, the Licensee must also pay to the Territory, at the times specified in the agreement:
 - (a) subject to subsection (4), the tax (if any) specified in, or calculated in accordance with, the agreement; and
 - (b) the levies (if any) specified in, or calculated in accordance with, the agreement.
- (4) The tax is to be calculated at the rate of 50% or, if the agreement specifies a higher rate, the rate specified in the agreement.

47N Payments of fees, taxes and levies – type 2 business

- (1) This section applies to a Licensee who:
 - (a) has entered into an agreement with the Minister under section 47C; and
 - (b) has been granted a licence under this Division to conduct a type 2 business.
- (2) The Licensee must pay to the Territory, at the times specified in the agreement, the fees (if any) for the licence specified in, or calculated in accordance with, the agreement.
- (3) Without limiting the Licensee's liability to pay any other tax under a law of the Territory, and subject to subsection (5), the Licensee must also pay to the Territory, at the times specified in the agreement:
 - (a) as a tax on the approved games conducted each month, the tax amount for the month; and
 - (b) the levies (if any) specified in, or calculated in accordance with, the agreement.
- (4) The **tax amount** for a month is tax at the rate of 50% calculated in accordance with the following formula:

$$TA = (R \times 0.5) - A$$

where:

TA is the tax amount for the month.

R is the net revenue from the approved games conducted in the month.

A is the GST offset for the month, being the lesser of the following amounts:

- (a) the global GST amount calculated under the *A New Tax System (Goods and Services Tax) Act 1999* (Cth), division 126, for the month for the approved games conducted in the month;
 - (b) the net revenue from the approved games conducted in the month multiplied by 0.5.
- (5) If the tax amount for a month is less than zero, no tax is payable on the approved games conducted that month.
- (6) In this section:

approved games means the approved games specified in the agreement.

gross revenue means the total amount of money received or receivable by the Licensee from players in respect of the approved games conducted under the Licensee's agreement.

net revenue means gross revenue from the approved games less the cost of tickets purchased by the Licensee for the approved games.

player means an individual who participates in an approved game.

8	Section 68D amended (Application of <i>Taxation Administration Act 2007</i>)
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- (1) Section 68D(1)(a) to (c)

omit, insert

- (a) a reference to tax in that Act were a reference to the tax or levy; and
- (b) a reference to a taxpayer in that Act were a reference to the person; and
- (c) a reference to a taxation law in that Act were a reference to the taxation provision of this Act; and
- (d) a reference to a corresponding law in Part 9 of that Act were a reference to a law of the Commonwealth, a State or another Territory corresponding to a taxation provision of this Act.

-
- (2) Section 68D(2), definition ***taxation provision of this Act***
omit
or 47M(3)
insert
, 47M(3) or 47N(3) to (5)

9 Part 7, Division 7 inserted

After section 97

insert

Division 7 Transitional matters for Revenue Legislation Amendment Act 2025

98 Definitions

In this Division:

amending Act means the *Revenue Legislation Amendment Act 2025*.

commencement means the commencement of the amending Act.

99 Application of section 47M

- (1) Section 47M, as inserted by the amending Act, applies to a Licensee who is party to an agreement (an ***existing type 1 agreement***) that:
- (a) was entered into with the Minister under section 47C before the commencement and remains in force on the commencement; and
 - (b) relates to the conduct of an internet gaming business by the Licensee that would, after the commencement, be a type 1 business as defined in section 47A.
- (2) From the commencement, a provision of the existing type 1 agreement that requires the Licensee to pay tax is taken to require the Licensee to pay tax at the rate mentioned in section 47M(4).

100 Application of section 47N

- (1) Section 47N applies to a Licensee who is party to an agreement (an ***existing type 2 agreement***) that:
- (a) was entered into with the Minister under section 47C before the commencement and remains in force on the commencement; and
 - (b) relates to the conduct of an internet gaming business by the Licensee that would, after the commencement, be a type 2 business as defined in section 47A.
- (2) From the commencement, the provisions of the existing type 2 agreement are taken to be varied as follows:
- (a) a provision that requires the Licensee to pay tax is taken to require the Licensee to pay tax calculated in accordance with section 47N;
 - (b) in a provision that relates to the giving of returns or other documents:
 - (i) a reference to Gross Revenue is taken to mean gross revenue as defined in section 47N(6); and
 - (ii) a reference to Net Revenue is taken to mean net revenue as defined in section 47N(6).

Part 3 Amendment of Payroll Tax Act 2009**10 Act amended**

This Part amends the *Payroll Tax Act 2009*.

11 Section 48C amended (Non-profit entities – exempt wages)

- (1) Section 48C(1)(b)
- omit, insert*
- (b) are paid or payable to a person who is engaged exclusively in work of a kind ordinarily performed in connection with the carrying on of charitable activities by the entity.
- (2) Section 48C(4) to (6)
- omit*

12 Part 11, Division 6 inserted

After section 120

insert

Division 6 Transitional matters for *Revenue Legislation Amendment Act 2025*

121 Application of amendments

- (1) Section 48C, as amended by Part 3 of the *Revenue Legislation Amendment Act 2025* (the **amending Act**), applies in relation to:
 - (a) wages paid by non-profit entities on or after 1 July 2025, except wages payable before that date; and
 - (b) wages payable by non-profit entities on or after 1 July 2025.
- (2) Section 48C, as in force immediately before the commencement of the amending Act, continues to apply in relation to wages paid or payable by non-profit entities before 1 July 2025.

Part 4 Amendment of Racing and Wagering Act 2024

13 Act amended

This Part amends the *Racing and Wagering Act 2024*.

14 Section 145 amended (Rate of tax)

- (1) Section 145(4)

omit

subsection

insert

section

- (2) Section 145(4)

omit

1 000 000

insert

2 000 000

Part 5 Amendment of Stamp Duty Act 1978

15 Act amended

This Part amends the *Stamp Duty Act 1978*.

16 Section 4 amended (Interpretation)

- (1) Section 4(1), definition ***exempt use***
omit
- (2) Section 4(1), definition ***exempt entity***
omit
4F(1)
insert
4F

17 Section 4F amended (Exempt entities and uses)

- (1) Section 4F, heading
omit
and uses
- (2) Section 4F(1)
omit
(1)
- (3) Section 4F(2) and (3)
omit

18 Part 17 inserted

After section 116

insert

**Part 17 Transitional matters for Revenue Legislation
Amendment Act 2025****117 Application of amendments**

- (1) This Act, as in force immediately before the commencement, applies in relation to the following:
- (a) a conveyance of dutiable property to an exempt entity that was first executed before 1 July 2025;
 - (b) a conveyance of dutiable property to an exempt entity that was first executed on or after 1 July 2025 if:
 - (i) the conveyance replaces an earlier conveyance, first executed before that date, in relation to the same or substantially similar dutiable property; or
 - (ii) the exempt entity entered into an agreement or option, before that date, to purchase the same or substantially similar dutiable property; or
 - (iii) the conveyor of the dutiable property had an option, granted before that date, to require the exempt entity to purchase the same or substantially similar dutiable property;
 - (c) a lease of property to an exempt entity that was first executed before 1 July 2025;
 - (d) a lease of property to an exempt entity that was first executed on or after 1 July 2025 if:
 - (i) the lease replaces an earlier lease, first executed before that date, in relation to the same or substantially similar property; or
 - (ii) the exempt entity entered into an agreement or option, before that date, to lease the same or substantially similar property; or

- (iii) the lessor had an option, granted before that date, to require the exempt entity to lease the same or substantially similar property.

(2) In this section:

commencement means the commencement of the *Revenue Legislation Amendment Act 2025*.

19 Schedule 2 amended (Exemptions from duty)

Schedule 2, items 14 and 18

omit

all words from "if" to "use"

Part 6 Repeal

20 Repeal of Act

This Act is repealed on the day after it commences.