

Serial 65
Racing and Betting Amendment Bill 2009
Ms Lawrie

A Bill for an Act to amend the *Racing and Betting Act*

NORTHERN TERRITORY OF AUSTRALIA

RACING AND BETTING AMENDMENT ACT 2009

Act No. [] of 2009

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Schedule Further amendments of Racing and Betting Act



NORTHERN TERRITORY OF AUSTRALIA

Act No. [] of 2009

An Act to amend the *Racing and Betting Act*

[Assented to [] 2009]
[Second reading [] 2009]

The Legislative Assembly of the Northern Territory enacts as follows:

1 Short title

This Act may be cited as the *Racing and Betting Amendment Act 2009*.

2 Commencement

This Act commences on 1 January 2010.

3 Act amended

This Act amends the *Racing and Betting Act*.

4 Amendment of section 4 (Definitions)

(1) Section 4(1)

insert (in alphabetical order)

bookmaker tax means the tax imposed by section 106(1).

(2) Section 4(1), definition **betting**, paragraph (a)

omit

;

substitute

; or

- (3) Section 4(1), definitions ***instrument of betting***, paragraphs (a) to (d), ***place***, paragraphs (a) to (e) and ***public place***, paragraph (a)

omit

;

substitute

; and

- (4) Section 4(1), definition ***registered***, paragraph (b)(i)

omit

;

substitute

; or

5 Amendment of Part IV, Division 5 heading

Part IV, Division 5 heading

omit

Turnover tax

substitute

Bookmaker tax

6 Repeal and substitution of sections 106 and 107

Sections 106 and 107

repeal, substitute

106 Bookmaker's liability to pay tax

- (1) A bookmaker must pay to the Commission, on or before the 14th day of each calendar month, a tax:
- (a) imposed on the bookmaker's gross monthly profit for the preceding calendar month; and

-
- (b) calculated at the rate of 10% on the amount of that profit.
- (2) The amount of tax payable by a bookmaker for a financial year under subsection (1) must not exceed:
- (a) an amount equal to the monetary value of 250 000 revenue units worked out in accordance with the *Revenue Units Act*; or
- (b) another amount prescribed by regulation.
- (3) A person who fails to pay the tax in accordance with this Act is guilty of an offence.

Maximum penalty: \$5 000 or imprisonment for 12 months.

- (4) If a person fails to pay an amount of the tax in accordance with this Act:
- (a) the amount is recoverable by the Commission as a debt due and payable by the person to the Territory; and
- (b) a court that finds the person guilty of the offence against subsection (3) in relation to the amount may order the person to pay the amount to the Commission, whether or not any other penalty is or has also been imposed for the offence; and
- (c) a certificate setting out the terms of an order made under paragraph (b) and filed in a court of competent jurisdiction by the Commission may be enforced as if it were a judgment of that court.
- (5) For this section, a bookmaker's **gross monthly profit** for a month is the total amount of bets made by persons during the month with the bookmaker, less the total amount paid by the bookmaker to those persons for the bets during that month.
- (6) However, if the bookmaker is a sports bookmaker who is not a country bookmaker, the following amounts must be disregarded in working out the bookmaker's gross monthly profit for the month:
- (a) the total amount of bets made during the month by persons located in Australia with the bookmaker for a sporting event other than a horse race, trotting race or greyhound race;
- (b) the total amount paid by the bookmaker to the persons for the bets during the month.
- (7) For this section, a reference to an amount of bets made with a bookmaker includes a reference to an amount of bets made with someone acting for the bookmaker.

107 Bookmaker's obligation to lodge returns

A bookmaker must, on or before the 14th day of each calendar month, lodge with the Commission a return in the approved form setting out the following:

- (a) details of all bets made with the bookmaker during the preceding calendar month;
- (b) all records relating to the bets required to be retained by the bookmaker under section 77(2);
- (c) information about the business carried on by the bookmaker as required by the Commission.

Maximum penalty: \$5 000.

7 New Part X

After section 156

insert

Part X Transitional matters for Racing and Betting Amendment Act 2009

157 Definition

In this Part:

amending Act means the *Racing and Betting Amendment Act 2009*.

158 Application

- (1) Section 106 as amended by the amending Act applies in relation to a bookmaker's gross monthly profit for January 2010 and each subsequent month.
- (2) Section 107 as amended by the amending Act applies in relation to bets made with a bookmaker for January 2010 and each subsequent month.

159 Transitional provision – bookmaker tax

Despite section 106(2), the amount of bookmaker tax payable by a bookmaker for the financial year ending on 30 June 2010 must not exceed the amount equal to the monetary value of 125 000 revenue units worked out in accordance with the *Revenue Units Act*.

160 Transitional provision – turnover tax

If, apart from the amending Act, a bookmaker would have an obligation to pay turnover tax or lodge a return in relation an amount wagered with the bookmaker during the last week in 2009:

- (a) the obligation is unaffected by the amending Act; and
- (b) this Act as in force immediately before the commencement of the amending Act applies to the bookmaker in relation to the obligation.

8 Further amendments

The Schedule has effect.

Schedule Further amendments

section 8

Provision	Amendment	
	<i>omit</i>	<i>substitute</i>
section 3A(a) and (b)	;	; and
section 8(a) to (c)	;	; or
section 14(2)(a) and (b)	;	; and
section 17(1)(a)	all words from "operation" to "referred"	operation of this Act, as are referred
sections 17(1)(a) to (f), 18(2)(a) to (c) and 20(2)(a)	;	; and
section 20(3)	Penalty	Maximum penalty
sections 23(1)(a) and 24(2)(a)	;	; and
section 25(1)(a)	;	; or
sections 32(3) and 36(6)	Penalty for an offence against this section	Maximum penalty
section 38(7)(a) and (b)(ii)	;	; or
section 40	Penalty	Maximum penalty
section 41(1)(a)	;	; or
sections 42(2)(a) to (c) and 44(2)(a) to (zb)	;	; and
section 46(8)	Penalty	Maximum penalty
sections 47(2)(a) and 52(2)(a) to (t)	;	; and
section 55	Penalty	Maximum penalty
section 57(2)(a) to (t)	;	; and

sections 60, 65, 66, 67, 68 and 69(6)	Penalty	Maximum penalty
section 69(8)(a)	;	; and
section 70(1), (1A), (2) and (3)	Penalty	Maximum penalty
section 72(3) and (5)	turnover tax	bookmaker tax
section 73(3)(a)	;	; or
section 73(3)	Penalty	Maximum penalty
section 74(5)	Penalty for an offence against this section	Maximum penalty
section 75(2)	turnover tax	bookmaker tax
section 75(3)(a)	;	; and
sections 75(3) and 77(6)	Penalty	Maximum penalty
section 78(4)	Penalty for an offence against this section	Maximum penalty
section 79(a) to (h)	;	; or
section 79	Penalty	Maximum penalty
sections 80(1)(a) and (b) and 81(a) and (b)	;	; or
section 81	Penalty	Maximum penalty
section 86(2)(a) and (b)	;	; and
sections 86(3) and (4) and 88	Penalty	Maximum penalty
section 89A(4)(a) and (b)	;	; and
sections 90(7), 96(2) and 97(1) and (4)	Penalty	Maximum penalty
sections 97(4)(a) and 100(3)(a)	;	; and

section 102(1)(a) and (b)	;	; or
sections 102(6) and 103(1A), (4) and (5)	Penalty	Maximum penalty
section 112(1)(a) and (b)	;	; and
section 117	Penalty	Maximum penalty
section 119B(2)(a)	;	; and
section 119C(1)(a)	;	; or
section 120(3)(a) and (b)	;	; and
sections 124, 132(1) to (4), 134 and 136(3)	Penalty	Maximum penalty
section 142(2)(a) to (d)	;	; and
sections 145B, definition appeal committee , paragraph (a) and 145D(1)(b)(i) to (iii) and (3)(a) and (b)	;	; or
section 145E(1)(a) and (b)	;	; and
sections 145E(2)(a) to (d) and 145G(2)(a)	;	; or
section 145ZA(2)	Penalty	Maximum penalty
section 145ZE(a) to (d)	;	; or
section 146	Penalty	Maximum penalty
section 148(a) to (s)	;	; and
section 148A(4)	Penalty	Maximum penalty
section 156(a)	;	; and
