



Australian Capital Territory

Interactive Gambling Regulation 1998

SL1998-31

made under the

Interactive Gambling Act 1998

Republication No 5

Effective: 17 December 2009 – 4 June 2012

Republication date: 17 December 2009

Last amendment made by A2009-49

Authorised by the ACT Parliamentary Counsel

About this republication

The republished law

This is a republication of the *Interactive Gambling Regulation 1998*, made under the *Interactive Gambling Act 1998* (including any amendment made under the *Legislation Act 2001*, part 11.3 (Editorial changes)) as in force on 17 December 2009. It also includes any amendment, repeal or expiry affecting the republished law to 17 December 2009.

The legislation history and amendment history of the republished law are set out in endnotes 3 and 4.

Kinds of republications

The Parliamentary Counsel's Office prepares 2 kinds of republications of ACT laws (see the ACT legislation register at www.legislation.act.gov.au):

- authorised republications to which the *Legislation Act 2001* applies
- unauthorised republications.

The status of this republication appears on the bottom of each page.

Editorial changes

The *Legislation Act 2001*, part 11.3 authorises the Parliamentary Counsel to make editorial amendments and other changes of a formal nature when preparing a law for republication. Editorial changes do not change the effect of the law, but have effect as if they had been made by an Act commencing on the republication date (see *Legislation Act 2001*, s 115 and s 117). The changes are made if the Parliamentary Counsel considers they are desirable to bring the law into line, or more closely into line, with current legislative drafting practice.

This republication does not include amendments made under part 11.3 (see endnote 1).

Uncommenced provisions and amendments

If a provision of the republished law has not commenced or is affected by an uncommenced amendment, the symbol **U** appears immediately before the provision heading. The text of the uncommenced provision or amendment appears only in the last endnote.

Modifications

If a provision of the republished law is affected by a current modification, the symbol **M** appears immediately before the provision heading. The text of the modifying provision appears in the endnotes. For the legal status of modifications, see *Legislation Act 2001*, section 95.

Penalties

At the republication date, the value of a penalty unit for an offence against this law is \$110 for an individual and \$550 for a corporation (see *Legislation Act 2001*, s 133).



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17/12/09

Interactive Gambling Regulation 1998
Effective: 17/12/09-04/06/12

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Australian Capital Territory

Interactive Gambling Regulation 1998

made under the

Interactive Gambling Act 1998

1 Name of regulation

This regulation is the *Interactive Gambling Regulation 1998*.

2 Dictionary

The dictionary at the end of this regulation is part of this regulation.

Note 1 The dictionary at the end of this regulation defines certain terms used in this regulation.

Note 2 A definition in the dictionary applies to the entire regulation unless the definition, or another provision of the regulation, provides otherwise or the contrary intention otherwise appears (see Legislation Act, s 155 and s 156 (1)).

3 Notes

A note included in this regulation is explanatory and is not part of this regulation.

Note See the Legislation Act, s 127 (1), (4) and (5) for the legal status of notes.

4 Regulated interactive gambling equipment

For the Act, dictionary, definition of *regulated interactive gambling equipment*, the following are declared to be regulated interactive gambling equipment:

- (a) an accounting and auditing computer system;
- (b) an end-user device;
- (c) an interactive computer system;
- (d) an interactive network controller.

5 Evidence for registration

For the Act, section 18 (2), the following kinds of evidence are prescribed:

- (a) a document, or a certified copy of a document, of the following kind that shows the person's identity and age:
 - (i) a birth certificate;
 - (ii) a citizenship certificate;
 - (iii) a passport;
 - (iv) if evidence of a kind mentioned in subparagraphs (i) to (iii) is unavailable—a document issued to a person by a government department, authority or agency of a country of which the person is a national or resident;
- (b) a document, or a certified copy of a document, of the following kind that shows the person's home address:
 - (i) a current Australian driver licence, or external driver licence, within the meaning of the *Road Transport (Driver Licensing) Act 1999*;
 - (ii) a document that acknowledges enrolment to vote in government elections;
 - (iii) a rates assessment notice or account, a telephone account or an electricity account, if the notice or account is dated no earlier than 6 months before the date of the application for registration;
 - (iv) a current lease agreement that is dated no earlier than 12 months before the date of the application for registration;
 - (v) a current appliance rental agreement that is dated no earlier than 6 months before the date of the application for registration;

- (vi) if evidence of a kind mentioned in subparagraphs (i) to (v) is unavailable—a document issued by a government department, authority or agency, a financial institution or credit card agency or a document relating to the supply of services by a public utility, if the document is dated no earlier than 6 months before the date of the application for registration.

7 Evidence of identity

For the Act, section 27 (4), a document, or a certified copy of a document, of the following kind is satisfactory evidence of an applicant's identity:

- (a) the applicant's birth certificate;
- (b) a citizenship certificate issued to the applicant;
- (c) a passport issued to the applicant;
- (d) if evidence of a kind mentioned in paragraphs (a) to (c) is unavailable—a document issued by a government department, authority or agency of a country of which the applicant is a national or resident, if the document shows the applicant's name.

8 Gambling licences—prescribed particulars

For the Act, section 35 (e), the licensed provider's trading name (if any) is prescribed.

9 Applications for key person licences—prescribed documents

For the Act, section 50 (2) (d), a document, or a certified copy of a document, of the following kind is prescribed:

- (a) the applicant's birth certificate;
- (b) a citizenship certificate issued to the applicant;

- (c) a passport issued to the applicant;
- (d) if evidence of a kind mentioned in paragraphs (a) to (c) is unavailable—a document issued by a government department, authority or agency of a country of which the applicant is a national or resident, if the document shows the applicant's name.

10 Requirements relating to identity

For the Act, section 51 (4), provision of a document mentioned in section 9 is satisfactory evidence of an applicant's identity.

11 Eligibility to be an agent—criteria

For the Act, section 70 (1) (a) (ii), the prescribed criterion is that the person is—

- (a) an agent under a corresponding law; or
- (b) eligible to be an agent under a corresponding law; or
- (c) a financial institution; or
- (d) appointed by a financial institution as its agent to provide financial services.

12 Interactive gambling tax

- (1) For the Act, section 83 (2), the interactive gambling tax payable by a licensed provider in relation to an authorised game conducted by the provider during a month is an amount equal to the percentage of the gross profit of the game for the month.
- (2) For subsection (1), the *percentage of the gross profit* of a game is—
 - (a) for each month from the beginning of a financial year until and including the month in that year when the total interactive gambling profit of the licensed provider for the year first exceeds \$10 million—20%; and

- (b) for each subsequent month of the financial year until and including the month when the total interactive gambling profit of the licensed provider for the year first exceeds \$20 million—10%; and
 - (c) for every other month of the year—5%.
- (3) In this section:

total interactive gambling profit, for a licensed provider, means the sum of the gross profits of all authorised games conducted by the provider.

12A Tax credit in relation to GST

- (1) This section applies if a licensed provider paid to the Commonwealth an amount in relation to the provider's liability for a global GST amount (the *GST paid*) during a month.
- (2) If the GST paid is less than the interactive gambling tax payable for the month, the amount of interactive gambling tax for which the licensed provider is liable is reduced by the GST paid.
- (3) If the GST paid is equal to or more than interactive gambling tax payable for the month, the licensed provider is not liable for interactive gambling tax for the month.
- (4) In this section:

global GST amount—see the GST provision.

GST provision means the *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth), section 126-10 (which deals with tax on gambling revenue).

GST tax period means a tax period mentioned in the GST provision.

13 Payment of interactive gambling tax

For the Act, section 83 (2), interactive gambling tax payable by a licensed provider in relation to authorised games conducted by the provider during a month must be paid by the provider within 7 days after the end of the month.

14 Information for calculating interactive gambling tax

For the Act, section 84 (a), the following information is prescribed:

- (a) the gross profit of each game;
- (b) the gambling turnover of each game;
- (c) the gambling turnover of the game attributable to the total of the amounts wagered by ACT residents;
- (d) the gambling turnover of the game attributable to the total of the amounts wagered by residents of participating jurisdictions;
- (e) the gambling turnover of the game attributable to the total of the amounts wagered by residents of non-participating jurisdictions.

15 Calculation of interactive gambling tax—other information

- (1) For the Act, section 84 (b), the following information is prescribed:
 - (a) the number of players registered during the relevant month;
 - (b) the number of players deregistered during the relevant month;
 - (c) the number of players whom the licensed provider has banned from playing during the relevant month;
 - (d) the number of player bans the licensed provider has rescinded during the relevant month;

- (e) the number of limits on the amount a player may wager set under the Act, section 101 (1), or changed under the Act, section 101 (4), during the relevant month;
 - (f) the amount of each limit set or changed during the relevant month;
 - (g) the number of limits on the amount a player may wager revoked during the relevant month;
 - (h) the amount of each limit revoked during the relevant month.
- (2) The information prescribed under subsection (1) must be specified in relation to players resident in the ACT and in each participating and non-participating jurisdiction.
- (3) In this section:

relevant month means the month in relation to which the return under the Act, section 84 is given to the commissioner.

16 Agent's operation—appropriate places

For the Act, section 91 (a), the premises where the agent trades are prescribed.

17 Prescribed period—s 100 (1)

For the Act, section 100 (1), the prescribed period of time is 1 year.

18 Unclaimed money

- (1) For the Act, section 100 (1), if a player cannot be found, a licensed provider must remit the balance remaining in the player's account into a trust bank account.
- (2) For the Act, section 120 (2) (c) (iii), if there is no current player's account and the licensed provider is unaware of the whereabouts of a former player, the licensed provider must pay the remainder of the proceeds into a trust bank account.

- (3) Any amount paid into a trust bank account under subsection (1) or (2) must, at the end of 1 year after the day when the amount was so paid, be dealt with by the provider as the commission, in writing, directs.

Dictionary

(see s 2)

Note 1 The Legislation Act contains definitions and other provisions relevant to this regulation.

Note 2 In particular, the Legislation Act, dict, pt 1, defines the following terms:

- ACT
- Commonwealth
- document
- financial year
- GST
- home address
- lawyer
- month.

Note 3 Terms used in this regulation have the same meaning that they have in the *Interactive Gambling Act 1998* (see Legislation Act, s 148.) For example, the following terms are defined in the *Interactive Gambling Act 1998*, dict:

- agent (see s 6)
- authorised game (see s 10)
- licensed provider
- player.

accounting and auditing computer system means a computer system used by a licensed provider to record or check 1 or more of the following in an authorised game:

- (a) the wagers made by players;
- (b) other amounts received from players;
- (c) the amount paid to players;
- (d) the authentication of players;
- (e) game play information;
- (f) the prizes (monetary and non-monetary) to be won.

certified copy, in relation to a document, means a copy of the document certified by a lawyer, a justice of the peace or a notary public for the ACT or elsewhere, as a true copy.

end-user device means computer software or hardware necessary to—

- (a) enable a player to make a wager in an authorised game; or
- (b) inform the player of the result of an authorised game.

gross profit, in relation to an authorised game, means the difference between the gambling turnover and the value of the total amount of prizes won in the game.

interactive computer system means a computer system used for the conduct of interactive games by a licensed provider.

interactive network controller means a device electronically linking an interactive computer system to an end-user device.

non-participating jurisdiction means—

- (a) a State or another Territory that is not declared to be a participating jurisdiction; and
- (b) a country other than Australia.

Endnotes

1 About the endnotes

Endnotes

1 About the endnotes

Amending and modifying laws are annotated in the legislation history and the amendment history. Current modifications are not included in the republished law but are set out in the endnotes.

Not all editorial amendments made under the *Legislation Act 2001*, part 11.3 are annotated in the amendment history. Full details of any amendments can be obtained from the Parliamentary Counsel's Office.

Uncommenced amending laws and expiries are listed in the legislation history and the amendment history. These details are underlined. Uncommenced provisions and amendments are not included in the republished law but are set out in the last endnote.

If all the provisions of the law have been renumbered, a table of renumbered provisions gives details of previous and current numbering.

The endnotes also include a table of earlier republications.

2 Abbreviation key

am = amended	ord = ordinance
amdt = amendment	orig = original
ch = chapter	par = paragraph/subparagraph
def = definition	pres = present
dict = dictionary	prev = previous
disallowed = disallowed by the Legislative Assembly	(prev...) = previously
div = division	pt = part
exp = expires/expired	r = rule/subrule
Gaz = gazette	renum = renumbered
hdg = heading	reloc = relocated
IA = Interpretation Act 1967	R[X] = Republication No
ins = inserted/added	RI = reissue
LA = Legislation Act 2001	s = section/subsection
LR = legislation register	sch = schedule
LRA = Legislation (Republication) Act 1996	sdiv = subdivision
mod = modified/modification	sub = substituted
o = order	SL = Subordinate Law
om = omitted/repealed	<u>underlining</u> = whole or part not commenced or to be expired

3 Legislation history

This regulation was originally the *Interactive Gambling Regulations*. It was renamed by the *Interactive Gambling Regulations Amendment 2000 No 27* (see s 3) and under the *Legislation Act 2001*.

Interactive Gambling Regulation 1998 No 31

notified 30 September 1998 (Gaz 1998 No S199)
commenced 30 September 1998 (s 2)

as amended by

Road Transport Legislation Amendment Act 1999 No 79 sch 4

notified 23 December 1999 (Gaz 1999 No S65)
s 1, s 2 commenced 23 December 1999 (IA s 10B)
sch 4 commenced 1 March 2000 (s 2 and see Gaz 2000 No S5)

Interactive Gambling Regulations Amendment SL 2000 No 27

notified 30 June 2000 (Gaz 2000 No S34)
s 1 commenced 30 June 2000 (IA s 10B)
remainder commenced 1 July 2000 (s 1)

Legislation (Consequential Amendments) Act 2001 No 44 pt 196

notified 26 July 2001 (Gaz 2001 No 30)
s 1, s 2 commenced 26 July 2001 (IA s 10B)
pt 196 commenced 12 September 2001 (s 2 and see Gaz 2001 No S65)

Statute Law Amendment Act 2004 A2004-42 sch 3 pt 3.13

notified LR 11 August 2004
s 1, s 2 commenced 11 August 2004 (LA s 75 (1))
sch 3 pt 3.13 commenced 25 August 2004 (s 2 (1))

Statute Law Amendment Act 2009 (No 2) A2009-49 sch 3 pt 3.41

notified LR 26 November 2009
s 1, s 2 commenced 26 November 2009 (LA s 75 (1))
sch 3 pt 3.41 commenced 17 December 2009 (s 2)

Endnotes

4 Amendment history

4 Amendment history

Name of regulation

s 1 sub 2000 No 27 s 3
am R4 LA

Dictionary

s 2 om Act 2001 No 44 amdt 1.2258
ins A2004-42 amdt 3.74

Notes

s 3 am Act 2001 No 44 amdt 1.2259
defs reloc to dict A2004-42 amdt 3.73
sub A2004-42 amdt 3.74
def **the Act** om Act 2001 No 44 amdt 1.2260

Regulated interactive gambling equipment

s 4 am A2004-42 amdt 3.75

Evidence for registration

s 5 am Act 1999 No 79 sch 4; A2009-49 amdt 3.97

Provision of funds to cover amount of wager

s 6 om R4 LA

Interactive gambling tax

s 12 sub 2000 No 27 s 4
am A2004-42 amdt 3.76, amdt 3.77

Tax credit in relation to GST

s 12A ins 2000 No 27 s 4
am A2004-42 amdt 3.77

Unclaimed money

s 18 am A2004-42 amdt 3.78

Dictionary

dict ins A2004-42 amdt 3.79
am A2009-49 amdt 3.98
def **accounting and auditing computer system** reloc from
s 3 A2004-42 amdt 3.73
def **certified copy** reloc from s 3 A2004-42 amdt 3.73
def **end-user device** reloc from s 3 A2004-42 amdt 3.73
def **gross profit** reloc from s 3 A2004-42 amdt 3.73
def **interactive computer system** reloc from s 3 A2004-42
amdt 3.73
def **interactive network controller** reloc from s 3 A2004-42
amdt 3.73
def **non-participating jurisdiction** reloc from s 3 A2004-42
amdt 3.73

5 Earlier republications

Some earlier republications were not numbered. The number in column 1 refers to the publication order.

Since 12 September 2001 every authorised republication has been published in electronic pdf format on the ACT legislation register. A selection of authorised republications have also been published in printed format. These republications are marked with an asterisk (*) in column 1. Electronic and printed versions of an authorised republication are identical.

Republication No	Amendments to	Republication date
1	SL 2000 No 27	1 August 2000
2	A2001-44	13 June 2002
3	A2004-42	25 August 2004
4	A2004-42	2 November 2004

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