

South Australia



ANNO QUADRAGESIMO NONO
ELIZABETHAE II REGINAE
A.D. 2000

STATUTES AMENDMENT (LOTTERIES AND RACING—GST) ACT 2000

No. 26 of 2000

[Assented to 29 June 2000]

An Act to amend the State Lotteries Act 1966 and the Racing Act 1976.

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The Parliament of South Australia enacts as follows:

**PART 1
PRELIMINARY**

Short title

1. This Act may be cited as the *Statutes Amendment (Lotteries and Racing—GST) Act 2000*.

Commencement

2. This Act will come into operation on 1 July 2000.

Interpretation

3. A reference in this Act to the principal Act is a reference to the Act referred to in the heading to the Part in which the reference occurs.

**PART 2
AMENDMENT OF STATE LOTTERIES ACT 1966**

Amendment of s. 16—The Lotteries Fund

4. Section 16 of the principal Act is amended—

(a) by striking out subsection (3) and substituting the following subsection:

(3) The Lotteries Fund must be applied by the Commission as follows:

- (a) in payment of prizes in lotteries and for the purpose of holding money in reserve for the payment of prizes in lotteries; and
- (b) in payment of the GST in respect of net gambling revenue; and
- (c) in payment to the Recreation and Sport Fund of 41 per cent of net gambling revenue in respect of all sports lotteries and special lotteries conducted by the Commission; and
- (d) in payment to the Hospitals Fund of 41 per cent of net gambling revenue in respect of all lotteries conducted by the Commission except sports lotteries and special lotteries; and
- (e) in payment of amounts approved by the Treasurer for the capital, administrative and operating expenses of the Commission; and
- (f) for the purposes of the Unclaimed Prizes Reserve under section 16C; and
- (g) in payment to the Recreation and Sport Fund, at intervals determined by the Treasurer, of an amount equivalent to the net proceeds of all sports lotteries and special lotteries conducted by the Commission less—
 - (i) the GST paid or payable in respect of those lotteries; and
 - (ii) the amounts paid or payable in respect of those lotteries under paragraph (c); and

(h) in payment to the Hospitals Fund, at intervals determined by the Treasurer, of that part of the Fund not required for the purposes of the other paragraphs of this subsection or for the purposes of subsection (4).;

(b) by inserting the following subsection after subsection (4):

(5) In this section—

"GST" means the tax payable under the GST law;

"GST law" means—

(a) *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth; and

(b) the related legislation of the Commonwealth dealing with the imposition of a tax on the supply of goods, services and other things;

"net gambling revenue" means the total amount subscribed or contributed to, or paid for the purchase of tickets in, a lottery conducted by the Commission less the total amount of the prizes paid in respect of the lottery.

PART 3 AMENDMENT OF RACING ACT 1976

Amendment of s. 5—Interpretation

5. Section 5 of the principal Act is amended by inserting the following definitions after the definition of "greyhound race" or "greyhound racing" in subsection (1):

"GST" means the tax payable under the GST law;

"GST law" means—

(a) *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth; and

(b) the related legislation of the Commonwealth dealing with the imposition of a tax on the supply of goods, services and other things.

Amendment of s. 69—Application of amount deducted under section 68

6. Section 69 of the principal Act is amended—

(a) by striking out "any amount or amounts that the agreement provides for by way of fee payable to TAB by the interstate totalizator authority" from paragraph (a) of subsection (1) and substituting the following subparagraphs:

(i) the GST (if any) in respect of those deductions; and

(ii) any amount or amounts that the agreement provides for by way of fee payable to TAB by the interstate totalizator authority;

- (b) by striking out "The amount deducted by TAB from totalizator bets pursuant to section 68 or, where subsection (1)(a) applies, the balance referred to in subsection (1)(b)" from subsection (1a) and substituting "The net gambling revenue";
- (c) by inserting the following paragraph before paragraph (a) of subsection (1a):
- (a1) firstly, in payment of the GST in respect of the net gambling revenue; and;
- (d) by striking out "firstly", "secondly", "thirdly", "fourthly", "fifthly" and "sixthly" from paragraphs (a), (b), (c), (d), (e) and (f) of subsection (1a) and substituting "secondly", "thirdly", "fourthly", "fifthly", "sixthly" and "seventhly" respectively;
- (e) by inserting "(excluding the GST referred to in paragraph (a1))" after "operating expenses" in paragraph (a) of subsection (1a);
- (f) by striking out paragraph (g) of subsection (1a) and substituting the following paragraphs:
- (g) eighthly, in payment of an amount equal to six per cent of the net gambling revenue to the Treasurer to be credited to the Hospitals Fund; and
- (h) ninthly, in payment of an amount equal to 18.45 per cent of the net gambling revenue to the SATRA Fund, SAHRA Fund and SAGRA Fund in the respective shares specified in subsection (2)(b); and
- (i) tenthly, in accordance with subsection (2).;
- (g) by inserting the following definition before the definition of "quarter" in subsection (5):

"net gambling revenue" means the amount deducted by TAB from totalizator bets pursuant to section 68 or, where subsection (1)(a) applies, the balance referred to in subsection (1)(b);.

Insertion of s. 70A

7. The following section is inserted after section 70 of the principal Act:

Refund of GST payable by racing club

70A. (1) RIDA must pay to an authorised racing club an amount equivalent to the GST paid by the club in respect of amounts deducted by it pursuant to section 68.

(2) The money required by RIDA for payments under this section must be paid to RIDA by the Treasurer from the Consolidated Account which is appropriated to the necessary extent.

Amendment of s. 84B—Application of 20 per cent of totalizator bets on football matches

8. Section 84B of the principal Act is amended—

- (a) by inserting the following paragraph before paragraph (a) of subsection (1):
- (a1) firstly, in payment of the GST in respect of the net gambling revenue; and;
- (b) by striking out "firstly" and "secondly" from paragraphs (a) and (b) of subsection (1) and substituting "secondly" and "thirdly" respectively;

- (c) by inserting "(excluding the GST referred to in paragraph (a1))" after "operating expenses" in paragraph (a) of subsection (1);
- (d) by inserting the following paragraphs after paragraph (b) of subsection (1):
- (ba) fourthly, in payment of an amount equal to six per cent of the net gambling revenue into the Recreation and Sport Fund; and
 - (bb) fifthly, in payment of an amount equal to 15.09 per cent of the net gambling revenue to the South Australian National Football League; and;
- (e) by striking out "thirdly" from paragraph (c) of subsection (1) and substituting "sixthly";
- (f) by inserting the following subsection after subsection (2):
- (3) In this section—
- "net gambling revenue" means the 20 per cent of a football totalizator pool referred to in subsection (1).

Amendment of s. 84J—Application of amount bet

9. Section 84J of the principal Act is amended—

- (a) by inserting the following subparagraph before subparagraph (i) of paragraph (a) of subsection (1):
- (ai) firstly, in payment of the GST in respect of the net gambling revenue; and;
- (b) by striking out "firstly", "secondly" and "thirdly" from subparagraphs (i), (ii) and (iii) of paragraph (a) of subsection (1) and substituting "secondly", "thirdly" and "fifthly" respectively;
- (c) by inserting "(excluding the GST referred to in subparagraph (ai))" after "operating expenses" in subparagraph (i) of paragraph (a) of subsection (1);
- (d) by inserting the following subparagraph after subparagraph (ii) of paragraph (a) of subsection (1):
- (iia) fourthly, in payment of an amount equal to six per cent of the net gambling revenue into the Recreation and Sport Fund; and;
- (e) by inserting the following definition after the definition of "half-yearly period" in subsection (2):
- "net gambling revenue" means the 20 per cent of a totalizator pool referred to in paragraph (a) of subsection (1).

Amendment of s. 84M—Application of profits from fixed odds betting

10. Section 84M of the principal Act is amended—

(a) by inserting the following paragraph after paragraph (b) of subsection (1):

(ba) thirdly, in payment of six per cent of that amount into the Recreation and Sport Fund; and;

(b) by striking out "thirdly" from paragraph (c) of subsection (1) and substituting "fourthly".

Insertion of s. 114A

11. The following section is inserted after section 114 of the principal Act:

Payments of GST on behalf of bookmakers

114A. (1) RIDA must pay to a bookmaker who has paid an amount to RIDA under section 114 in respect of bets made with him or her on race-results an amount equivalent to the GST paid by the bookmaker in respect of those bets.

(2) The money required by RIDA for payments to bookmakers under this section must be paid to RIDA by the Treasurer from the Consolidated Account which is appropriated to the necessary extent.