

**BETTING TAX ASSESSMENT BILL 2018**

*Receipt and First Reading*

Bill received from the Assembly; and, on motion by **Hon Stephen Dawson (Minister for Environment)**, read a first time.

*Second Reading*

**HON STEPHEN DAWSON (Mining and Pastoral — Minister for Environment)** [5.47 pm]: I move —

That the bill be now read a second time.

The Betting Tax Assessment Bill 2018 complements the Betting Tax Bill 2018, which introduces a new point-of-consumption betting tax from 1 January 2019. Under the Constitution Acts Amendment Act 1899, bills imposing taxation must deal only with the imposition of the tax. This means administrative matters relating to the introduction of the betting tax must be contained in a different bill from the one that imposes the tax. This bill provides the supporting administrative provisions for the assessment and payment of the betting tax, which will operate under a self-assessment model similar to the payroll tax regime. It also contains consequential amendments to the acts relating to current wagering tax arrangements. The associated explanatory memorandum contains further details of the bill.

Pursuant to standing order 126(1), I advise that this bill is not a uniform legislation bill. It does not ratify or give effect to an intergovernmental or multilateral agreement to which the government of the state is a party; nor does this bill, by reason of its subject matter, introduce a uniform scheme or uniform laws throughout the commonwealth.

I commend the bill to the house and I table the explanatory memorandum.

[See paper 2144.]

Debate adjourned, pursuant to standing orders.