

BETTING CONTROL AMENDMENT (TAXING) BILL 2019
EXPLANATORY MEMORANDUM

OVERVIEW

Under a privately operated TAB, the wagering licensee will be required to pay a fee for the wagering licence in accordance with section 46 of the *TAB (Disposal) Act 2019*. To the extent that this fee is considered a tax, the Betting Control Amendment (Taxing) Bill 2019 provides the necessary authority to impose this fee.

CLAUSE NOTES

Outlined below is a brief description of each clause of the Betting Control Amendment (Taxing) Bill 2019.

Clause 1: Short title

States that the short title of the Act is the *Betting Control Amendment (Taxing) Act 2019*.

Clause 2: Commencement

Provides that clauses 1 and 2 come into operation on the day this Bill receives Royal Assent.

The rest of the Bill comes into effect on the day in which section 47 of the *TAB (Disposal) Act 2019* comes into effect.

Section 47 of the *TAB (Disposal) Act 2019* provides the wagering licence regime. As part of the wagering licence regime, the wagering licensee is required to pay a fee.

Clause 3: Act amended

This clause provides that the provisions in this Bill amend the *Betting Control Act 1954*.

Clause 4: Section 10B amended

This clause inserts the necessary provision into section 10B of the *Betting Control Act 1954* to provide the authority to impose a fee for the wagering licence.