



Government of **Western Australia**
Department of **Treasury and Finance**
RevenueWA

Terms and Conditions

Betting Tax Assessment Act 2018

Terms and Conditions of use for Online Betting Tax

Updated January 2019

Online Betting Tax Terms and Conditions

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Operative provisions

The Parties agree as follows:

1. Definitions and interpretation

1.1 Definitions

In these Terms and Conditions, unless the contrary intention appears the following terms mean:

Annual Reconciliation means the process of comparison outlined in section 18 of the Betting Tax Assessment Act.

Approval means the permission granted to the Betting Operator to access Online Betting Tax pursuant to clause 2.1.

Assessment Period means the period from 1 January 2019 to 30 June 2019 and each financial year beginning on or after 1 July 2019.

Betting Operator is a person within the meaning of the term betting operator in section 4 of the Betting Tax Assessment Act who is applying for approval to lodge returns through Online Betting Tax and the person so approved.

Betting Tax means the tax imposed under the *Betting Tax Act 2018* (WA).

Betting Tax Assessment Act means the *Betting Tax Assessment Act 2018* (WA).

Business Day means any day excluding a Saturday, Sunday or public holiday in Western Australia.

Commissioner means the Commissioner of State Revenue (WA).

Control of a Betting Operator includes the possession directly or indirectly of the power, whether or not having statutory, legal or equitable force, and whether or not based on statutory, legal or equitable rights, directly or indirectly to control the membership of the board of directors of the Betting Operator or to otherwise directly or indirectly direct or cause the direction of the management and policies of that Betting Operator, whether by means of trusts, agreements, arrangements, understandings, practices, the ownership of any interest in shares or stock of that Betting Operator.

Electronic Transactions Act means the *Electronic Transactions Act 2011* (WA).

Monthly Return means a declaration of Taxable Betting Revenue required to be lodged by the Betting Operator each month pursuant to section 22 of the Betting Tax Assessment Act.

Online Betting Tax means the online lodging system maintained by the Commissioner which allows for the lodgment of returns and payment of Betting Tax under the Betting Tax Assessment Act by electronic means.

Registered means registered under section 20 of the Betting Tax Assessment Act.

Return means a form approved by the Commissioner for the Betting Operator to record the information required by the Betting Tax Assessment Act; and includes any other information required by the Commissioner that is relevant to assessing the tax payable for the matters covered by the return.

Return Period means one month or, if the Betting Operator is exempt under section 23 of the Betting Tax Assessment Act from lodging a return for each month, the period for which the Betting Operator is required to lodge a return.

Self-Assessment has the same meaning as in the Taxation Administration Act.

Taxation Administration Act means the *Taxation Administration Act 2003* (WA).

Taxable Betting Revenue has the same meaning as in section 7 of the Betting Tax Assessment Act.

1.2 Interpretation

In these Terms and Conditions, unless the contrary intention appears:

- (a) words importing the singular include the plural and vice versa
- (b) words importing any gender include the other gender
- (c) a reference to a person includes a reference to a natural person, firm, corporation, body, institute, association, the trustee of any trust or settlement, or any other entity
- (d) a reference to a statute, ordinance, code, or other law includes regulations, by-laws, rules and other statutory instruments under it for the time being in force and consolidations, amendments, re-enactments, or replacements of any of them (whether of the same or any other legislative authority having jurisdiction)
- (e) references to writing include any mode of representing or reproducing words in tangible and permanently visible form, and includes email
- (f) if a word or phrase is defined, other parts of speech and grammatical forms of that word or phrase have corresponding meanings
- (g) references to these Terms and Conditions include its recitals, schedules and annexures (if any)
- (h) headings are inserted for ease of reference only and are to be ignored in construing these Terms and Conditions
- (i) references to time are to local time in Perth, Western Australia
- (j) where time is to be reckoned from a day or event, that day or the day of that event is to be excluded
- (k) references to currency are to Australian currency unless otherwise stated
- (l) no rule of construction applies to the disadvantage of a Party on the basis that that Party put forward these Terms and Conditions or any part of these Terms and Conditions
- (m) a reference to anything (including, without limitation, any amount) is a reference to the whole and each part of it, and a reference to a group of persons is a reference to all of them collectively, to any two or more of them collectively, and to each of them individually and
- (n) when the day or last day for doing an act is not a Business Day in the place where that act is to be done, then the day or last day for doing the act will be the directly preceding Business Day in the place where that act is to be done.

1.3 Commissioner to act through others

The Betting Operator acknowledges that the Commissioner may act through the Commissioner's officers and agents in performing the Commissioner's obligations under, or otherwise administering, these Terms and Conditions.

2. Approval

- (a) Subject to clause 2.2, the Commissioner grants to the Betting Operator permission to access Online Betting Tax and to lodge returns through Online Betting Tax until such time as that permission is cancelled.
- (b) Approval is subject to the Betting Operator agreeing to these Terms and Conditions and is subject to the [Disclaimer](#).
- (c) A return lodged through Online Betting Tax is made in the approved form for the purpose of Part 4 section 22 of the Betting Tax Assessment Act.

3. Self assessment

- (a) The Betting Operator is authorised by these Terms and Conditions to self-assess the amount of Betting Tax payable with respect to the Taxable Betting Revenue declared when lodging a return through Online Betting Tax.
- (b) A return is required to be lodged and Betting Tax paid within 28 days after the end of the month.
- (c) The Betting Operator must enter correct and accurate information in Online Betting Tax, to the best of their knowledge.

4. Payment of betting tax

- (a) The Betting Operator must use Electronic Funds Transfer to pay Betting Tax if the Betting Operator lodges a return through Online Betting Tax.
- (b) All applications for a refund of Betting Tax that has been paid by the Betting Operator should be made to the Commissioner in writing or through Online Betting Tax.

5. Modifying electronically lodged returns

- (a) The Betting Operator can use Online Betting Tax to modify a return lodged in respect to a Return Period within the current Assessment Period.
- (b) The Betting Operator can only modify the Taxable Betting Revenue for a prior Assessment Period by making an application to the Commissioner.

6. Usernames and passwords

6.1 Usernames and passwords confidential

The Betting Operator must ensure that all persons authorised to access Online Betting Tax understand that they must keep their usernames and passwords confidential.

Usernames and passwords must not be disclosed to any other person.

6.2 Persons given access to Online Betting Tax

- (a) The Betting Operator must ensure that all persons authorised by it to use Online Betting Tax read, understand, and comply with these Terms and Conditions.
- (b) The Betting Operator must give the Commissioner details regarding the persons authorised by it to use Online Betting Tax, and must ensure that these details are correct and are updated when required.
- (c) The Betting Operator must ensure that all persons authorised by it to use Online Betting Tax exit the Betting Operator's Revenue Online account at the end of each session.
- (d) The Betting Operator must ensure that any person who leaves the employment of the Betting Operator, or who no longer requires access to Online Betting Tax, has their authority to use Online Betting Tax revoked.

6.3 Responsibility of the betting operator

The Betting Operator is responsible for all entries and any other activities that occur under the Betting Operator's Online Betting Tax account, whether or not by a person authorised by the Betting Operator to use Online Betting Tax.

6.4 Unauthorised use of usernames or passwords

The Betting Operator must immediately notify the Commissioner of any unauthorised use of Online Betting Tax usernames and/or passwords or any other breach of security.

7. Cancellation of an approval

7.1 Cancellation by the Commissioner

- (a) The Commissioner may, by written notice to the Betting Operator, cancel an Approval.
- (b) Cancellation of an Approval by the Commissioner will take effect on the date specified in the notice of cancellation.
- (c) A decision by the Commissioner to cancel an Approval is made at the Commissioner's absolute discretion.

7.2 Cancellation by the betting operator

- (a) The Betting Operator may request cancellation of an Approval in the following ways:
 - (i) by giving 7 Business Days written notice to the Commissioner or
 - (ii) by using the 'Administration' function in Online Betting Tax.
- (b) Cancellation of an Approval by the Betting Operator will take effect:
 - (i) on the date specified in the written notice referred to in clause 7.2(a)(i) above or
 - (ii) immediately when the Betting Operator cancels this Approval in accordance with clause 7.2(a)(ii) above.

7.3 Effect of cancellation

- (a) Cancellation of this Approval (however cancellation arises and whether by the Commissioner or the Betting Operator) does not affect any of the Betting Operator's obligations or liabilities that arise on or before the date of cancellation.
- (b) Cancellation of this Approval (however cancellation arises and whether by the Commissioner or the Betting Operator) does not alter any obligations or requirements imposed on the Betting Operator by the Taxation Administration Act, the Betting Tax Act or any other law.

8. Amendment of these terms and conditions

- (a) The Commissioner may, by giving not less than 14 business days written notice to the Betting Operator, amend these Terms and Conditions.
- (b) A decision to amend these Terms and Conditions is made at the Commissioner's absolute discretion.
- (c) Any amendment of these Terms and Conditions will take effect on the date specified in the notice.

9. Liability of the Commissioner and the State of Western Australia

Without limiting the generality of the [Disclaimer](#), the Commissioner and the State of Western Australia, its agents, officers, and employees accept no liability for any loss, damage, cost, or expense (whether direct or indirect) incurred by any person as a result of or in connection with:

- (a) any error, omission, or misrepresentation in any information in Online Betting Tax
- (b) any transactions undertaken by persons who access and use Online Betting Tax
- (c) the unauthorised use of logins and passwords
- (d) any interference or damage to computer systems, hardware, or software occurring as a result of access to and use of Online Betting Tax
- (e) access to and use of Online Betting Tax in general
- (f) any failure or delay of Online Betting Tax to provide information or perform operations as required
- (g) the unavailability or disruption of Online Betting Tax and any other events beyond the control of the Commissioner and
- (h) any other event, which affects the operation of Online Betting Tax.

10. Obligations under other statutes

Except as otherwise provided in these Terms and Conditions, nothing in these Terms and Conditions alters any obligations or requirements imposed on the Betting Operator by the Taxation Administration Act, the Betting Tax Act, or any other law.

11. Record keeping requirements

- (a) A Betting Operator who is registered or required to apply for registration must keep the records as prescribed under the Betting Tax Assessment Act and any other records necessary to enable the Commissioner to determine the Betting Operator's liability to pay Betting Tax.
- (b) A Betting Operator must retain a record, whether in hard copy or electronically, for a period of at least five (5) years after the bet to which the record relates is placed.
- (c) The Betting Operator must keep the records in Australia.

12. Audit

The Betting Operator acknowledges that:

- (a) the Commissioner conducts investigations to ensure compliance with the legislation administered and to assess any risks that may impact on compliance and
- (b) the Commissioner will contact the Betting Operator prior to an investigation, to make necessary arrangements and to advise the period of the investigation and the information required.

13. Miscellaneous

13.1 No assignment

The Betting Operator acknowledges and agrees that:

- (a) Approval and these Terms and Conditions are not transferable and shall not pass by operation of law or otherwise to any successors in title of the Betting Operator; and
- (b) the Betting Operator will not mortgage, charge, assign, dispose of, or otherwise deal with its rights and obligations under these Terms and Conditions.

13.2 Notifiable changes

The Betting Operator must notify the Commissioner in writing of a change in any of the following details:

- (a) the location of business premises of the Betting Operator
- (b) the registered business name of the Betting Operator
- (c) the ownership of the registered business name currently used by the Betting Operator
- (d) the name or names under which the Betting Operator is otherwise known
- (e) if the Betting Operator is a corporation, any change in the name of that corporation
- (f) if the Betting Operator is a partnership, a change in the partners of that partnership
- (g) if the Betting Operator is a trust, any change in the name of the trust and/or trustee and
- (h) any change in the control of the Betting Operator.

13.3 Time for notification

The Betting Operator must notify the Commissioner of any of the changes outlined in clause 13.2 within seven (7) business days of the change occurring.

13.4 Governing law and jurisdiction

- (a) These Terms and Conditions are governed by the law in force in Western Australia.
- (b) The Commissioner and the Betting Operator irrevocably and unconditionally submit to the non-exclusive jurisdiction of the courts of Western Australia and courts of appeal from them.
- (c) The Commissioner and Betting Operator waive any right either has to object to an action being brought in those courts including, without limitation, by claiming that the action has been brought in an inconvenient forum or that those courts do not have jurisdiction.
- (d) All rights not expressly granted herein are reserved.

13.5 Notices

- (a) Sections 115 - 118 of the Taxation Administration Act apply to every notice or other communication referred to in these Terms and Conditions.
- (b) Unless otherwise stated, every notice or other communication from the Commissioner to the Betting Operator referred to in these Terms and Conditions may be served on the Betting Operator by electronic communication in accordance with the Electronic Transactions Act.
- (c) Unless otherwise stated, every notice or other communication from the Betting Operator to the Commissioner referred to in these Terms and Conditions may be served on the Commissioner by electronic mail through Online Betting Tax.