



LODGEMENT GUIDE

RACING BETS LEVY - MANUAL MONTHLY RETURN

Betting Control Act 1954

Racing Bets Levy Act 2009

Background

The racing bets levy scheme is achieved through the *Betting Control Act 1954* and the *Racing Bets Levy Act 2009*. These Acts authorise domestic betting operators and, on the approval of the Gaming and Wagering Commission, offshore betting operators to engage in or conduct betting on races to publish/use Western Australian race fields, subject to:

- The payment of a racing bets levy to the Gaming and Wagering Commission; and
- Wagering operators complying with prescribed information requirements in relation to matters concerning the integrity and reputation of the racing industry.

Racing Bets Levy

On 1 October 2014 changes to the Racing Bets Levy Regulations 2009 came into effect which provide for the introduction of a differential racing bets levy structure, an increase in turnover threshold and changes to the manner in which premium racing is determined in Western Australia.

The turnover threshold increased from \$2.5 million to \$3 million and the rate of levy up to this amount is 1%. The threshold is applied on a racing year basis.

The new differential levy rates, which only apply once the threshold is reached, are as follows:

- Pari-mutuel bets placed on standard race meetings levied at 1.5% of turnover;
- Pari-mutuel bets placed on premium race meetings levied at 2.5% of turnover;
- Betting exchange bets placed on standard race meetings levied at 1.5% of turnover;
- Betting exchange bets placed on premium race meetings levied at 2.5% of turnover;
- Non betting exchange fixed odds bets placed on standard race meetings levied at 2% of turnover;
- Non betting exchange fixed odds bets placed on premium race meetings levied at 3% of turnover.

A higher levy applies across all race codes and to any race meeting that is determined to be a premium race meeting. Premium race meetings are defined in the regulations on the basis of the value of stake money, as follows:

- Thoroughbred racing – any meeting that contains at least one race with stake money of \$100,000;
- Harness racing – any meeting that contains at least one race with stake money of \$50,000;
- Greyhound racing – any meeting that contains at least one race with stake money of \$30,000.

Wagering operators who generate turnover of less than \$1,000 in any month will continue to be exempted from paying a levy in that month, although a return must still be lodged.

The Department's electronic racing bets levy system captures the new differential levy rates, the new premium racing criteria and the increase to the turnover threshold.

Betting operators licensed in Australia do not need permission to use WA race fields, however, offshore betting operators are [required to seek approval](#) to use WA race fields. The approval form can be obtained via the following link: [Offshore betting operators Application for WA Race Fields](#)

The racing bets levy is payable on the betting operator's performance for each month. That is, betting operators will be required to pay at the end of each month the levy due and cannot offset losses from previous month's performances. If a betting operator's turnover does not reach \$1,000 in any month, they are exempted from paying any levy in that month. However, a return must still be lodged.

As the levy is a fee for a product/service, being collected by the Gaming and Wagering Commission on behalf of the service provider (the WA racing industry), GST is payable on the levy.

Turnover includes all bets received on races conducted in WA (including bet backs received from another bookmaker) less cancellations and refunds. Turnover:

- a) is not reduced by:-
 - i) rebates paid to customers or discounts offered to customers;
 - ii) any amounts paid to commission agents;
 - iii) bad sales;
 - iv) bad debts, errors and customer claims;
- b) excludes jackpots (transferred from other pools) and any amounts added (seeded) to the pools by the Wagering Operator;
- c) includes the value of free bets;
- d) in the case of doubles bets and multi bets, add to turnover the proportion of the amount bet equivalent to the proportion of the bet placed on WA races (i.e. if one of two legs is a WA race, then 50% of the value of the bet is attributed to WA turnover);
- e) in the case of an all-up bet each leg of the all-up is a separate bet. Therefore, turnover should be recorded for each separate transaction as each leg is resulted;
- f) any bets placed that cross a reporting period are to be apportioned as they relate to each reporting period.

With respect to betting exchange operators, turnover is determined by the value of racing bets made on the backer's side of a wagering transaction.

Racing Bets Levy Account

All levy monies received by the Gaming and Wagering Commission are held in the Racing Bets Levy account. The funds (with the exception of an administration fee) are distributed back to Western Australian racing clubs registered with Racing and Wagering Western Australia (RWWA).

Prescribed Information Requirements

In addition to the levy, betting operators must supply 'prescribed' information on betting transactions conducted on WA races to the Gaming and Wagering Commission. Prescribed information includes information in documents, records or accounts relating to racing bets placed with or placed or accepted through, a domestic betting operator.

Betting operators must co-operate with the Chief Steward of RWWA and authorised officers of the Gaming and Wagering Commission by allowing them to:

- view any document, record or accounts of the operator containing prescribed information;
- provide them with a copy of any document, record or accounts containing the prescribed information; and
- where possible, provide real time access to betting systems.

Failure to comply may result in a breach of the *Betting Control Act 1954*.

This information is required in order to:-

1. Evaluate Western Australian racing programs;
2. Assess the profitability and revenue generation of specific race types;
3. Maximise revenue returns and distribution back to the racing industry; and
4. Detect any abnormal wagering activity and thus protect the integrity and reputation of the WA racing industry.

The information received by the Gaming and Wagering Commission for the above purposes, is provided in a summary or statistical format to RWWA and does not directly associate the betting operator with the data.

Lodgement Date

A WA Racefields Return form completed electronically or manually MUST be submitted to the Gaming and Wagering Commission within 14 days of the end of each calendar month.

Additionally, an annual return which has been audited is required to be submitted by 30 August each year. Betting operators must advise the Gaming and Wagering Commission of any changes to their details.

Electronic Lodgement (Preferred Method of Lodgement)

The WA Race Fields Return form can be completed electronically by visiting the following link <https://portal.rgl.wa.gov.au/> if you don't already have an account you will be required to create a new account with a login and password in order to access the lodgement forms. Electronic lodgement provides a fast and convenient method of lodging your return.

The system is user friendly and you will be given the option of entering information directly into the system or uploading a CSV (Comma Separated Values) file containing the information. The format of the CSV file is detailed in the document: [Layouts for Racing Bets Levy Return upload data files \(PDF\)](#).

The levy is then calculated and can be paid online via BPAY or credit/debit card (Visa or Mastercard). Alternatively, a remittance slip can be printed and submitted via fax or post containing credit/debit card details, cheque or money order or presented in person with cash, credit/debit card, cheque or money order.

Note that a list of the race clubs is available in this csv file: [Race Clubs List](#)

A calendar of race dates is available in PDF Format here: [Race Date Calendar August 2015 - Jul 2016](#) and [Race Date Calendar Aug 2016 - July 2017](#)

Manual Lodgement

Alternatively, if you don't have access to the internet, a form can be lodged manually. To obtain a hard copy of the WA race fields form or for assistance completing the form, please telephone +61 8 6551 4888.

If there is insufficient space, the second page of the form can be photocopied as many times as needed.

Each additional page must be numbered, signed and dated.

If providing details on each individual race is not possible, the information can be provided on each race meeting instead.

The levy amounts should be subtotalled on the bottom of each additional page and the final amount totalled on the last page.

Payment can be made via facsimile or post by supplying credit/debit card (Visa or Mastercard) details on the bottom of the form. Alternatively, a cheque or money order payable to the 'Gaming and Wagering

Commission of Western Australia' can be posted or presented in person at the respective addresses below. Cash and credit/debit cards can also be presented in person) or emailed to rgl@rgl.wa.gov.au

Physical Address	Postal Address
Department of Racing, Gaming & Liquor Level 2, Gordon Stephenson House 140 William Street PERTH WA 6000	Gaming & Wagering Commission PO Box 6119 EAST PERTH WA 6892