

Betting Tax and Other Legislation Amendment Bill 2022

Amendments during consideration in detail to be moved by
The Honourable the Treasurer and Minister for Trade and Investment

1 After clause 4

Page 8, after line 19—

insert—

4A Amendment of s 25 (Particular payments excluded in working out total eligible payments)

Section 25(3)—

omit.

2 After clause 4

Page 8, after line 19—

insert—

4B Amendment of s 26 (Amounts for totalisator bets)

Section 26(2)—

omit, insert—

- (2) For section 24(3)(a), the amount is the total of any amounts paid by the betting operator during the period, as an additional dividend to the dividend payable out of a totalisator pool, to a person who made a Queensland totalisator bet with the betting operator.

3 Clause 10 (Insertion of new pt 8, div 2)

Page 13, after line 8—

insert—

69A Taxable wagering revenue for 2022–2023 financial year or part of financial year

- (1) This section applies for working out the taxable

wagering revenue of a betting operator for a period that consists of—

- (a) the 2022–2023 financial year; or
 - (b) a part of the 2022–2023 financial year.
- (2) New part 2, division 2, subdivision 2 applies only in relation to the part of the period, if any, that is after the commencement.
- (3) Former part 2, division 2, subdivision 2 continues to apply in relation to the part of the period, if any, that is before the commencement as if the *Betting Tax and Other Legislation Amendment Act 2022* had not commenced.
- (4) In this section—
- former*, for a provision of this Act, means the provision as in force from time to time before the commencement.

new, for a provision of this Act, means the provision as in force from the commencement.

4 After clause 77

Page 68, after line 13—

insert—

Part 6 **Amendment of Revenue Legislation Amendment Act 2022**

78 Act amended

This part amends the *Revenue Legislation Amendment Act 2022*.

79 Amendment of long title

Long title, ‘the Land Tax Act 2010,’—

omit.

80 Amendment of s 2 (Commencement)

Section 2(3)(b)—

omit.

81 Omission of pt 6 (Amendment of Land Tax Act 2010)

Part 6—

omit.

5 Long title

Long title, ‘and the *Racing Regulation 2013*’—

omit, insert—

, the *Racing Regulation 2013* and the *Revenue Legislation Amendment Act 2022*

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