



LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY

SELECT COMMITTEE ON ESTIMATES 2023-2024

Mr Mark Parton MLA (Chair), Ms Jo Clay MLA (Deputy Chair),
Mr Michael Pettersson MLA

ANSWER TO QUESTION ON NOTICE

Dr Marisa Paterson MLA: To ask the Treasurer

Ref:

Hearing Date: 26/07/2023

In relation to: Point of Consumption Tax

Regarding the Betting Operations Tax in the ACT, what data is provided to the ACT Government regarding the number of bets and the location of bets placed?

Does the ACT Government receive locational data on bets placed in the Territory?

For the 2022/23 period, can the ACT Government provided detail on the bets (number, amounts, location) that were placed that were taxed through the BOT?

Mr Andrew Barr MLA: The answer to the Member's question is as follows: –

The Betting Operations Tax is a point of consumption tax on the net ACT betting revenue (value of bets placed minus value of winnings paid) of betting operators offering services in the ACT. As a point of consumption tax, it is levied on bets placed by persons located in the ACT. If a betting operator does not know a person's location when the bet is placed, the address of the registered person placing the bet can be used.

The actual number of bets, and the location within the Territory when the bet is placed, is not collected by the ACT Revenue Office.

Approved for circulation to the Select Committee on Estimates 2023-2024

Signature: 

Date: 10.8.23

By the Treasurer, Andrew Barr MLA