



Department of
**Local Government, Sport
and Cultural Industries**

WA RACEFIELDS - RACING BETS LEVY Information Pack





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Background

Section 27F of the *Betting Control Act 1954* (BC Act) provides that a domestic betting operator is authorised to publish Western Australian race fields, subject to the requirement that it must, within the period prescribed in the *Betting Control Regulations 1978* (Regulations):

- lodge a return showing the total bets it has taken on WA races, and
- pay the relevant race bets levy (RBL).

The prescribed period for the lodgement of an RBL return and payment of the RBL, is 14 days after the conclusion of the previous month.

A domestic betting operator means a person who in this State or another State or Territory is authorised to engage in or conduct the business of betting. For all intents and purposes a domestic betting operator is a bookmaker, an off-course totalisator, an on-course totalisator or an operator of a betting exchange. A domestic betting operator does not need to apply for any approval but needs to provide evidence that they hold a current licence in order to be registered for WA race fields and to pay the racing bets levy.

As the name suggests, an offshore betting operator means a person who is authorised under the law of a jurisdiction outside Australia to engage in or conduct the business of betting. Offshore betting operators must apply to the Gaming and Wagering Commission for approval (s27D of the BC Act refers).

Approval would (generally) be subject to the same conditions as a domestic betting operator, that is, lodgement of an RBL return and payment of the relevant RBL. Offshore betting operators are required to be approved by the Gaming and Wagering Commission before they can offer betting services on Western Australian races.

Offshore betting operators wishing to bet on WA races should contact the Department to find out the process for being approved. The email contact is rgl@dlgsc.wa.gov.au and the telephone contact is (08) 6551 4888.

Betting turnover is defined in s14A of BC Act as follows:

- for a domestic betting operator (but not the operator of a betting exchange) or an offshore betting operator, the total amount of racing bets placed with the operator, less the amount of bet backs placed by the operator.
- in relation to a betting exchange the net winnings of racing bets placed with the betting exchange.

Gross revenue is defined in s14A of the BC Act as follows:

- in relation to a domestic betting operator (but not the operator of a betting exchange) or an offshore betting operator, the turnover of the operator, less any dividends to customers by the operator on racing bets, and
- in relation to the operator of a betting exchange, the charges, commission, consideration, earnings, fees, reward or other remuneration (however described) payable to or received by an operator in relation to racing bets placed with, or placed and accepted through, the operator.

The levy payable for racing bets is prescribed in the *Racing Bets Levy Regulations 2009* (RBL Regs). The rates are structured in such a way that all betting operators pay a fixed levy of 1% of turnover until their turnover reaches \$3M (threshold). Turnover is aggregated from 1 August to 31 July and the \$3M threshold re-sets on 1 August each year, which is the beginning of the racing year.

Once turnover exceeds \$3M, the RBL rates differ depending on the type of betting operator, whether bets are pari-mutuel or fixed odds and whether bets are taken on standard or premium race meetings. Betting operators whose turnover does not exceed \$1,000 in any month, do not pay a levy for that month, but must still lodge a return.

The current RBL rates have been in place since 1 August 2018 and are as follows:

Pari-mutuel bets

Below \$3M	1% of turnover
Above \$3M (standard race meeting)	2% of turnover
Above \$3M (premium race meeting)	2.5% of turnover

Betting Exchange

Below \$3M	1% of turnover
Above \$3m (standard race meeting)	1.5% of turnover
Above \$3M (premium race meeting)	2.5% of turnover

Fixed Odds

Below \$3M	1% of turnover
Above \$3M (standard race meeting)	the greater of 2% of turnover or 13.6% of gross revenue.
Above \$3M (premium race meeting)	the greater of 2.5% of turnover or 22.7% of gross revenue.

Premium race meetings are defined in the RBL Regs as follow:

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

Registration and Lodgement of Race Bet Levy Returns

Domestic Betting Operators

A domestic betting operator who proposes to take bets on WA races should contact the Department of Local Government, Sport and Cultural Industries (DLGSC) in the first instance. Contact can be made by email rgl@dlgsc.wa.gov.au or by telephone (08) 6551 4888.

To register for WA race fields, the operator will need to provide the Department with a copy of their current Australian wagering licence and details of any approved trading names under which it is permitted to trade.

Offshore Betting Operators

Offshore betting operators are required to be approved by the Gaming and Wagering Commission before they can offer betting services on Western Australian races.

They should contact the Department to find out the process for being approved. The email contact is rgl@dlgsc.wa.gov.au and the telephone contact is (08) 6551 4888.

Account Creation

Once the registration/approval process has been completed, the wagering operators must create an online account with the DLGSC in order to lodge the necessary RBL returns. The account is created via the DLGSC portal found at <https://portal.dlgsc.wa.gov.au/>

Before creating an account, please note the following

- Mobile devices and Safari are not compatible.
- We recommend your operating system has the latest security updates installed.
- It is recommended you have anti-virus software installed and updated.

Select “create an account” and complete all required fields and click **Register**

[**Note:** the username must in lowercase letters and cannot contain spaces or symbols such as @, %, #. The password must be a minimum of 8 characters in length and contain at least 1 number, 1 lowercase letter and 1 uppercase letter].

Once this is done, an email will be sent to the email address you have provided. Go to your email account, locate the registration email that has been sent to you and **click on the registration link**.

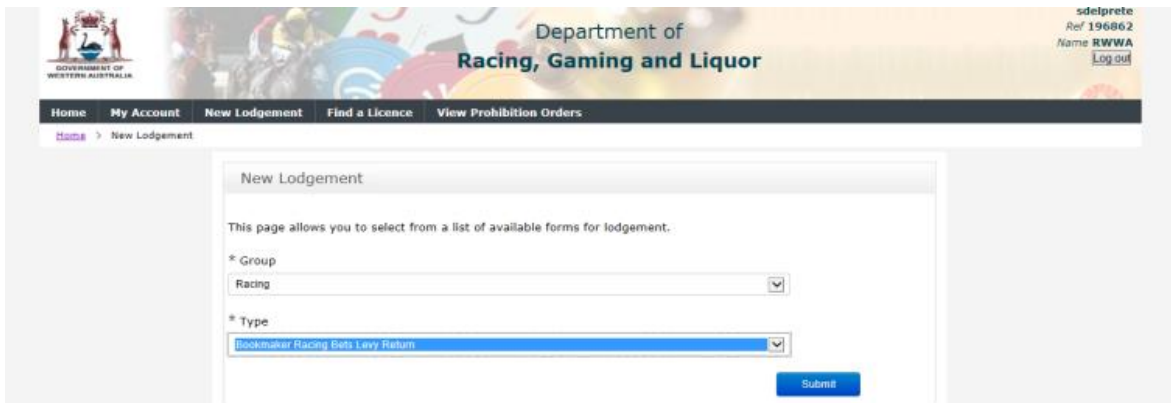
Complete an “applicant details form” as follows prior to lodging your first racing bets levy return.

1. In the menu bar at the top of the page click on New Lodgement to locate the online return forms
2. From the drop-down menu, select the Group as Racing.

3. Choose the type of Racing Bets Levy return you are completing (Bookmaker, On Course Totalisator, Off Course Totalisator or Betting Exchange)
4. Click on **Submit** to start the form
5. Ensure you read the Instructions page carefully
6. Please note you cannot save this form and return to it later; it must be completed in full and submitted to properly set up the account or make any changes to your existing contact details. If you must exit the form you will be required to restart this process when you return to this point.
7. Click on submit to complete the process. The system will create an applicant reference number which you should quote if you have any queries that you need to discuss with us.

Lodgement of Returns

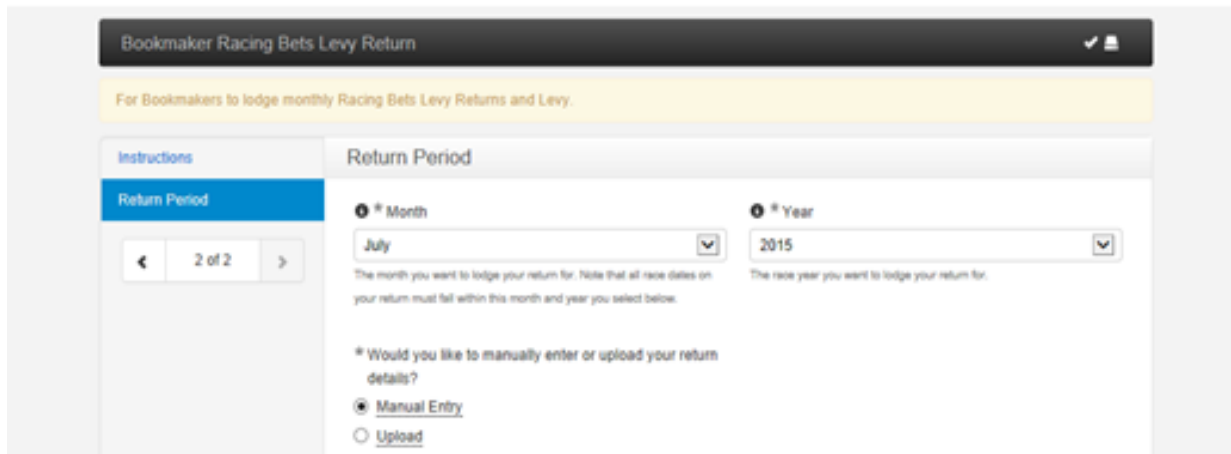
1. If you are lodging a return at the same time as creating your account click on “continue” to proceed through to the Return form. If you click on continue and it does not automatically start the next form please return to New Lodgement, select the form type again, (Bookmaker, On Course Totalisator, Off Course Totalisator or Betting Exchange) and choose to skip the Applicant Details form to proceed.
2. If you are lodging your first return on a later occasion, log into your account and select “New Lodgement”. Choose *Racing* in the *Group* option and then the appropriate wagering operator return type as shown below. Hit submit.



3. Proceed to the return period page and select the return month and year being lodged from the drop-down list, and indicate whether you wish to manually enter the return details (not recommended) or upload from a csv. file (layout specifications are provided at pages 10-17 of this pack).

Tip:

On the first occasion you lodge a return, it is highly likely that the system will provide you with a message that indicates you cannot proceed as you have outstanding returns to lodge. This is because our system is programmed to ensure that returns are lodged in chronological order for each racing year (August to July). When this occurs, you will need to lodge “NIL” returns for all the preceding months. The Department will assist you with this process



Bookmaker Racing Bets Levy Return

For Bookmakers to lodge monthly Racing Bets Levy Returns and Levy.

Return Period

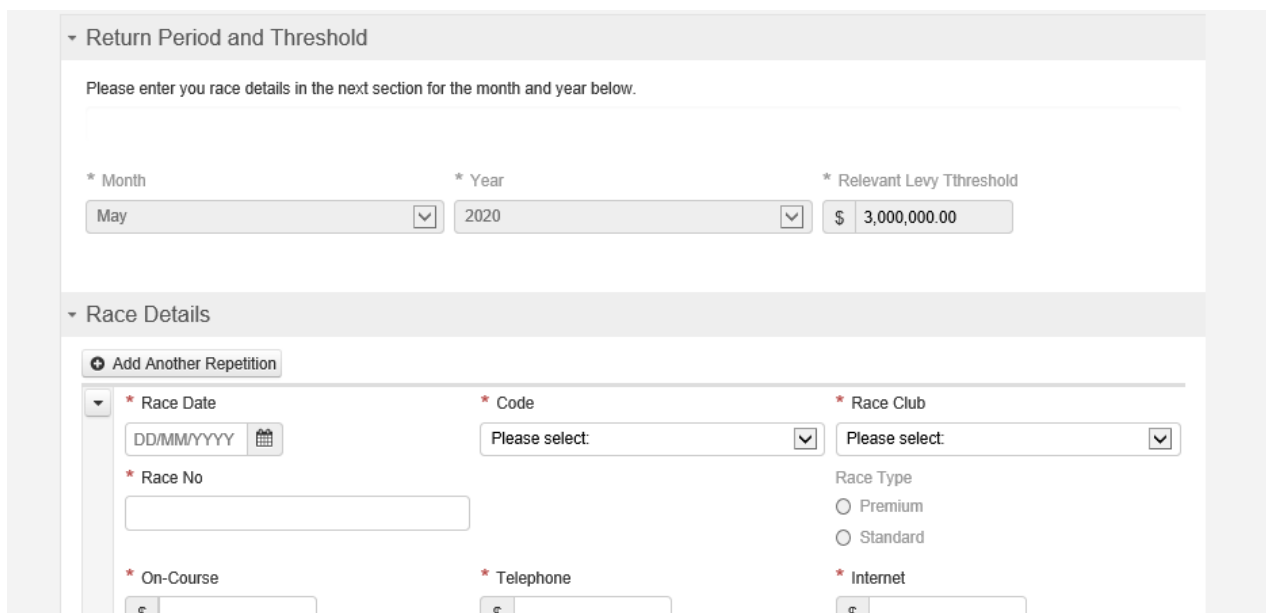
* Month: July
* Year: 2015

The month you want to lodge your return for. Note that all race dates on your return must fall within this month and year you select below.

The race year you want to lodge your return for.

* Would you like to manually enter or upload your return details?
 Manual Entry
 Upload

8. If entering manually, proceed to the race details page and enter relevant details as shown below. You will need to enter details for each race and each race meeting (the csv upload file will automatically populate each page). This method of lodgement is only recommended for “nil” returns or returns involving a minimum number of races.



Return Period and Threshold

Please enter your race details in the next section for the month and year below.

* Month: May
* Year: 2020
* Relevant Levy Threshold: \$ 3,000,000.00

Race Details

Add Another Repetition

* Race Date DD/MM/YYYY	* Code Please select:	* Race Club Please select:
* Race No		Race Type <input type="radio"/> Premium <input type="radio"/> Standard
* On-Course \$	* Telephone \$	* Internet \$

9. After uploading the csv file or manually entering all details, scroll to the grand totals page and confirm the totals are correct. After details have been confirmed, click on the calculate Levy button.

Below Threshold?
 Turnover up to Previous Meeting
 Turnover to Date

▾ Grand Totals

Please click the Calculate Levy button to the right to ensure that the system calculates the correct levy. Be patient and WAIT until the Levy Calculations completed successfully message appears below before continuing.

You have to click the Calculate Levy button to the left before you can proceed.

TURNOVER & GROSS REVENUE

Annual turnover to date excluding this return	Annual Standard	Annual Premium	Annual Total Turnover
<input type="text" value="\$ 15,315.00"/>	<input type="text" value="\$ 101,320.25"/>	<input type="text" value="\$ 116,635.25"/>	

10. The system will calculate the levy and provide the following message

▾ Grand Totals

Please click the Calculate Levy button to the right to ensure that the system calculates the correct levy. Be patient and WAIT until the Levy Calculations completed successfully message appears below before continuing.

Levy Calculations completed successfully. You can now proceed submitting your return.

TURNOVER & GROSS REVENUE

Annual turnover to date excluding this return	Annual Standard	Annual Premium	Annual Total Turnover
<input type="text" value="\$ 15,315.00"/>	<input type="text" value="\$ 101,320.25"/>	<input type="text" value="\$ 116,635.25"/>	

11. Complete the details required on the *Declaration* page: Signatory Name and position of person lodging return and hit submit.

▼ Declaration

* Are there any special comments or is there anything else we should know about this return?

Yes

No

I declare that all the information provided in this document, and any supporting documentation, is true and correct and understand that the provision of false and misleading information may constitute a breach of the *Betting Control Act 1954*.

I agree to lodge with the Gaming and Wagering Commission, the WA Race Fields Return with the correct levy payment (including GST) within 14 days of the end of each month.

I understand that a penalty under the *Betting Control Act 1954* applies if the return is not submitted within 14 days of the end of each month.

I agree to cooperate with the Chief Steward of RWWA and authorised officers of the Gaming and Wagering Commission by:

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

* Signatory name

* Position/Occupation

The operator (if an individual) or the person lodging the return under delegation or authority of the operator.

12. When the return has been successfully lodged, you will receive the following message:

ation

ment

Form Details Submitted

You have successfully submitted **1** Return(s).

[Continue](#)

[Privacy](#) [Disclaimer](#) [Copyright](#) [About us](#) [Feedback](#)

13. Press continue and this will take you to a payment page. Click on *Pay Online* to pay the amount due and view the quote (invoice)

Pay Fee

Amount Due \$880.00

Quote Ref 000005203

For Return - R000000111407 - Bookmaker Racing Bets Levy Return

All payment options are available in the Quote document which you can view by clicking on the **View Quote** button below.

Pay Online
View Quote



Government of Western Australia
Gaming and Wagering Commission WA

PO Box 6119
East Perth, WA, 6892

TAX INVOICE

ABN: 40 532 872 642
Phone: (08) 9425 1888
Fax: (08) 9325 1041
Email: rgl@rgl.wa.gov.au

RWWA

PO Box 111
PERTH WA 6000

Ref. No.: 000005203
Date Issued: 30 Jul 2015

Description	Exclusive GST	GST	Amount
Racing Bets Levy (Calculated)	\$800.00	\$80.00	\$880.00
Total Amount Due:	\$800.00	\$80.00	\$880.00

Various payment options are shown on the back page of the invoice.

Assistance

For assistance with your electronic return content please contact the Strategic Regulation Section on (08) 6551 4820.

For assistance with log in details (forgotten password) please contact the E-Business Team on (08) 6551 4999.

Layouts for Racing Bets Levy Return upload data files 1 August 2018

There are four layouts, one for each operator type (Bookmakers, Betting Exchanges, On Course Totalisators and Off Course Totalisators).

Types of rows

The file must be made up of three kinds of rows, (H)header, (D)etail and (F)ooter. See the layout below for details of each kind.

Order

The (H)header row must be the first row, followed by the (D)etail rows and then the (F)ooter as the last row. The detail rows must be ordered according to Race Club, Race Date and then Race No.

Date and Code

The file must be in date order and in the following code order - Thoroughbreds (T), Greyhounds (G) and Harness(H). Files that are not in this order will not upload.

Separation of columns

Columns (fields) must be comma separated (CSV). Note that creating the files in a spreadsheet program and saving as CSV is fine. It may create extra commas at the end of the header and footer rows but our upload facility will correct that.

File name

Please ensure that the file to be uploaded is named as follows:

Racing Bets Levy Return <month>.csv

(where <month> is the applicable month the return applies to - YYYYMM format)

Sample: **Racing Bets Levy Return 201812.csv**

Tip for creating these files

If you are creating these files in a spreadsheet program, you can set up formulas to calculate the correct numbers. When you save the files as .csv, the formulas are removed and the value remains.

If you enter Nov09 or 11/2009 or Nov/09 in Microsoft Excel, it will convert that to Nov-09 which is a valid format for submission. If you enter Nov/09 or Nov-09 in Google Docs, it will format it incorrectly. Use Nov09 or 11/2009.

Layout for Bookmakers

Row Description	Column Description	Type	Format	Possible Values	Example
Header	Row Type	String		H	H
	Month	String	MMYY MM-YY MM/YY MMMMYY MM-YYYY MM/YYYY MM-YYYY MM/YYYY		DEC09 Dec-09 Dec/09 DEC2009 Dec-2009 Dec/2009 12-2009 12/2009
	Return type	String		Bookmaker	Bookmaker
	Levy calculation method	String		A	A
Detail	Row Type	String		D	D
	Code <i>(Must be in the following code order for each date -T, H, G)</i>	String		T – Thoroughbred H – Harness G – Greyhounds	T
	Race Club	Alphanumeric		Please see below for an up to date list of all Race Club codes.	RC083
	Race Date <i>(Must be in date order)</i>	Date	DD/MM/YYYY		01/12/2009
	Race No	Numeric		Starting from one and increments for all races by the same race club on the same day.	1
	On-Course	Currency			1000.00
	Telephone	Currency			1000.00
	Internet	Currency			1000.00
	Total Bets	Currency		On-Course + Telephone + Internet	3000.00
	Total Pay-Out	Currency			500.00
	Gross Revenue	Currency		Total Bets - Total Pay-Out	2500.00
Footer	Row Type	String		F	F
	Number of detail rows	Numeric		> 0	50
	On-Course Total	Currency		Total of On-Course bets for all detail rows	10000.00
	Telephone Total	Currency		Total of Telephone bets for all detail rows	10000.00
	Internet Total	Currency		Total of Internet bets for all detail rows	10000.00
	Total Bets Total	Currency		Total of Total Bets for all detail rows	30000.00
	Total Pay-Out Total	Currency		Total of Total Pay-Out for all detail rows	5000.00
	Gross Revenue Total	Currency		Total of Gross Revenue for all detail rows	25000.00
	Levy Due Total	Currency		Total of Levy Due for all detail rows	450.00



All of the above columns must be separated with a comma. Sample below

H,Nov-09,Bookmaker,A,,,,,,,,,
D,T,RC123,11/11/2009,1,1000,100.9,1200,2300.9,500,1800
D,T,RC123,11/11/2009,2,1200,1000.85,100,2300.85,800,1500
D,T,RC123,11/11/2009,3,1300,1200,500,3000,1000,2000
D,T,RC123,18/11/2009,1,1000,100,1200,2300,500,1800
D,T,RC123,18/11/2009,2,1200,1000,100,2300,800,1500
D,T,RC123,18/11/2009,3,1300,1200,500,3000,1000,2000
F,6,7000,4601.75,3600,15201.75,4600,10600,228.02

Layout for Betting Exchanges

Row Description	Column Description	Type	Format	Possible Values	Example
Header	Row Type	String		H	H
	Month	String	MMYY MM-YY MM/YY MMMMYY MM-YYYY MM/YYYY MM-YYYY MM/YYYY		DEC09 Dec-09 Dec/09 DEC2009 Dec-2009 Dec/2009 12-2009 12/2009
	Return type	String		Betting Exchange	Betting Exchange
	Levy calculation method	String		A	A
Detail	Row Type	String		D	D
	Code <i>(Must be in the following code order for each date -T, H, G)</i>	String		T – Thoroughbred H – Harness G – Greyhounds	T
	Race Club	Alpha-numeric		Please see below for an up to date list of all Race Club codes.	RC083
	Race Date	Date	DD/MM/YYYY		01/12/2009
	Race No	Numeric		Starting from one and increments for all races by the same race club on the same day.	1
	Telephone (Backers side only)	Currency			1000.00
	Internet (Backers side only)	Currency			1000.00
	Total Bets (Backers side only)	Currency		Telephone + Internet	2000.00
	Net Winning Bets	Currency			500.00
	Gross Revenue (Commission)	Currency			2500.00
Footer	Row Type	String		F	F
	Number of detail rows	Numeric		> 0	50
	Telephone Total	Currency		Total of Telephone bets for all detail rows	10000.00
	Internet Total	Currency		Total of Internet bets for all detail rows	10000.00
	Total Bets Total	Currency		Total of Total Bets for all detail rows	30000.00
	Net Winning Bets Total	Currency		Total of Net Winning Bets for all detail rows	5000.00
	Gross Revenue Total	Currency		Total of Gross Revenue for all detail rows	25000.00
	Levy Due Total	Currency		Total of Levy Due for all detail rows	450.00

All of the above columns must be separated with a comma. Sample below
H,Nov-09,BettingExchange,A,,,,,,,,



D,T,RC123,11/11/2009,1,1000,100.9,1100.9,500,600.9
D,T,RC123,11/11/2009,2,1200,1000.85,2200.85,800,1400.85
D,T,RC123,11/11/2009,3,1300,1200,2500,1000,1500
D,T,RC123,18/11/2009,1,1000,100,1100,500,600
D,T,RC123,18/11/2009,2,1200,1000,2200,800,1400
D,T,RC123,18/11/2009,3,1300,1200,2500,1000,1500
D,T,RC222,11/11/2009,1,1000,100,1100,500,600
D,T,RC222,11/11/2009,2,1200,1000,2200,800,1400
D,T,RC222,11/11/2009,3,1300,1200,2500,1000,1500
F,9,10500,6901.75,17401.75,6900,10501.75,261.02

Layout for On Course Totalisator Operators

Row Description	Column Description	Type	Format	Possible Values	Example
Header	Row Type	String		H	H
	Month	String	MMYY MM-YY MM/YY MMMMYY MM-YYYY MM/YYYY MM-YYYY MM/YYYY		DEC09 Dec-09 Dec/09 DEC2009 Dec-2009 Dec/2009 12-2009 12/2009
	Return type	String		Totalisator Operator On Course	Totalisator Operator On Course
	Levy calculation method	String		A	A
Detail	Row Type	String		D	D
	Code <i>(Must be in the following code order for each date -T, H, G)</i>	String		T – Thoroughbred H – Harness G – Greyhounds	T
	Race Club	Alpha- numeric		Please see below for an up to date list of all Race Club codes.	RC083
	Race Date	Date	DD/MM/YYYY		01/12/2009
	Race No	Numeric		Starting from one and increments for all races by the same race club on the same day.	1
	Total Bets	Currency			3000.00
	Total Pay-Out	Currency			500.00
	Gross Revenue	Currency		Total Bets - Total Pay- Out	2500.00
Footer	Row Type	String		F	F
	Number of detail rows	Numeric		> 0	50
	Total Bets Total	Currency		Total of Total Bets for all detail rows	30000.00
	Total Pay-Out Total	Currency		Total of Total Pay-Out for all detail rows	5000.00
	Gross Revenue Total	Currency		Total of Gross Revenue for all detail rows	25000.00
	Levy Due Total	Currency		Total of Levy Due for all detail rows	450.00

All of the above columns must be separated with a comma. Sample below:

H,Nov-09,TotalisatorOperatorOnCourse,A,,,,,
D,T,RC123,11/11/2009,1,1000,500,500
D,T,RC123,11/11/2009,2,1200,800,400
D,T,RC123,11/11/2009,3,1300,1000,300
D,T,RC123,18/11/2009,1,1000,500,500
D,T,RC123,18/11/2009,2,1200,800,400
D,T,RC123,18/11/2009,3,1300,1000,300
F,6,7000,4600,2400,105,,,

Layout for Off Course Totalisator Operators

Row Description	Column Description	Type	Format	Possible Values	Example
Header	Row Type	String		H	H
	Month	String	MMYY MM-YY MM/YY MMMMYY MM-YYYY MM/YYYY MM-YYYY MM/YYYY		DEC09 Dec-09 Dec/09 DEC2009 Dec-2009 Dec/2009 12-2009 12/2009
	Return type	String		Totalisator Operator Off Course	Totalisator Operator Off Course
	Levy calculation method	String		A	A
Detail	Row Type	String		D	D
	Code <i>(Must be in the following code order for each date -T, H, G)</i>	String		T – Thoroughbred H – Harness G – Greyhounds	T
	Race Club	Alpha- numeric		Please see below for an up to date list of all Race Club codes.	RC083
	Race Date	Date	DD/MM/YYYY		01/12/2009
	Race No	Numeric		Starting from one and increments for all races by the same race club on the same day.	1
	Retail (pari-mutuel)	Currency			1000.00
	Retail (fixed odds)	Currency			1000.00
	Telephone (pari-mutuel)	Currency			1000.00
	Telephone (fixed odds)	Currency			1000.00
	Internet (pari-mutuel)	Currency			1000.00
	Internet (fixed odds)	Currency			1000.00
	Total Bets (pari-mutuel)	Currency		Sum of all pari-mutuel bets above	3000.00
	Total Bets (fixed odds)	Currency		Sum of all fixed odds bets above	3000.00
	Total Pay-Out (pari-mutuel)	Currency			500.00
	Total Pay-Out (fixed odds)	Currency			500.00
	Gross Revenue	Currency			2500.00
Footer	Row Type	String		F	F
	Number of detail rows	Numeric		> 0	50

Row Description	Column Description	Type	Format	Possible Values	Example
	Retail (pari-mutuel) Total	Currency		Total of Retail (pari-mutuel) bets for all detail rows	10000.00
	Retail (fixed odds) Total	Currency		Total of Retail (fixed odds) bets for all detail rows	10000.00
	Telephone (pari-mutuel) Total	Currency		Total of Telephone (pari-mutuel) bets for all detail rows	10000.00
	Telephone (fixed odds) Total	Currency		Total of Telephone (fixed odds) bets for all detail rows	10000.00
	Internet (pari-mutuel) Total	Currency		Total of Internet (pari-mutuel) bets for all detail rows	10000.00
	Internet (fixed odds) Total	Currency		Total of Internet (fixed odds) bets for all detail rows	10000.00
	Total Bets (pari-mutuel)	Currency		Total of Total Bets (pari-mutuel) for all detail rows	30000.00
	Total Bets (fixed odds)	Currency		Total of Total Bets (fixed odds) for all detail rows	30000.00
	Total Pay-Out (pari-mutuel)	Currency		Total of Total Pay-Out (pari-mutuel) for all detail rows	5000.00
	Total Pay-Out (fixed odds)	Currency		Total of Total Pay-Out (fixed odds) for all detail rows	5000.00
	Gross Revenue Total	Currency		Total of Gross Revenue for all detail rows	25000.00
	Levy Due Total	Currency		Total of Levy Due for all detail rows	450.00

All of the above columns must be separated with a comma. Sample below

Sample: H,Nov-09,TotalisatorOperatorOffCourse,A,,,,,,,,,,,,,
D,T,RC123,11/11/2009,1,1000,1200,1100,3200,100,200,2200,4600,800,1200,4800
D,T,RC123,11/11/2009,2,1200,800,400,4200,1200,1200,2800,6200,2200,1200,5600
D,T,RC123,11/11/2009,3,1300,1000,1200,500,100,1200,2600,2700,1100,2200,2000
D,T,RC123,18/11/2009,1,1000,500,500,1200,500,1200,2000,2900,2000,2000,900
D,T,RC123,18/11/2009,2,1200,800,400,4400,2200,1600,3800,6800,2000,1200,7400
D,T,RC123,18/11/2009,3,1300,1000,300,4400,11220,1200,12820,6600,2100,2200,15120
F,6,7000,5300,3900,17900,15320,6600,26220,29800,10200,10000,35820,840.3

List of Western Australian Race Clubs

RC001	Albany Harness Racing Club	RC038	Moora Race Club
RC002	Albany Racing Club Inc	RC039	Mount Barker Turf Club Inc
RC003	Ashburton Race Club	RC040	Mt Magnet Race Club
RC004	Bridgetown Harness Racing Club	RC041	Narrogin Race Club (Thoroughbred)
RC005	Broome Turf Club	RC101	Narrogin Pace Club (Harness)
RC007	Bunbury Trotting Club Inc	RC066	Nor West Jockey Club Inc (Roebourne)
RC008	Bunbury Turf Club	RC042	Norseman Turf Club
RC009	Busselton Trotting Club	RC044	Northam Harness Racing Club
RC011	Carnarvon Race Club Inc	RC045	Northam Race Club Inc
RC012	Central Wheatbelt Harness Racing Club (Kellerberrin)	RC046	Northam Race Club – Toodyay
RC013	Collie Harness Racing Club	RC047	Perth Racing/WA Turf Club (Ascot & Belmont)
RC014	Collie Race Club Inc	RC048	Pingrup Race Club
RC015	Coolgardie Racing Club	RC049	Pinjarra Harness Racing Club
RC017	Dongara Irwin Race Club	RC050	Pinjarra Race Club
RC019	East Pilbara Race Club (Newman)	RC051	Port Hedland Turf Club
RC020	Eastern Gascoyne Race Club (Landor)	RC053	Wagin Trotting Club
RC021	Esperance Bay Turf Club	RC055	West Kimberley Turf Club (Derby)
RC024	Geraldton Turf Club	RC056	WAGRA Cannington
RC025	Golden Mile Trotting Club Inc	RC057	WAGRA Mandurah
RC026	Harvey District Trotting Club Inc	RC058	WAGRA Northam
RC027	Junction Race Club	RC060	Williams Harness Racing Club Inc
RC028	Kalgoorlie Boulder Racing Club Inc	RC061	Wyndham Turf Club
RC029	Kojonup Race Club	RC062	Yalgoo Jockey Club Inc
RC030	Kununurra Race Club	RC063	York Harness Racing Club Inc
RC031	Laverton Race Club	RC064	York Racing
RC032	Leinster District Race Club Inc	RC065	Quindanning Race Club
RC033	Leonora District Racing Club Inc	RC067	Gloucester Park Harness Racing Club
RC035	Marble Bar Amateur Race Club		
RC036	Meekatharra Race Club		
RC037	Mingenew Turf Club	RC100	WA Racing Industry (Do Not Use)

Racing Calendar

The annual racing calendar is updated on a regular basis and can be accessed at the link below. Please check on a regular basis to ensure you have the latest version of the calendar.

<https://public.tableau.com/profile/racing.and.wagering.wa#!/vizhome/RWWARacingCalendar/WesternAustralia-RaceDates>

WA Race Fields - Policy

Disclaimer

This Policy is designed to provide information in regard to the subject matter covered, and with the understanding that the Gaming and Wagering Commission is not passing legal opinion or interpretation or other professional advice. The information is provided on the understanding that all persons undertake responsibility for assessing the relevance and accuracy of its contents.

Purpose

The purpose of this policy is to describe the requirements of betting operators who use or publish WA race fields as part of their wagering operations.

Legislative Basis

The racing bets levy scheme is achieved through the *Betting Control Act 1954*, the *Racing Bets Levy Act 2009*, the *Betting Control Regulations 1978* and the *Racing Bets Levy Regulations 2009*.

Approval to Use WA Race Fields

Under section 14A(2)(b) and 27D(4A) of the *Betting Control Act 1954* (“the Act”), the use of Western Australian race fields is subject to the payment of a racing bets levy and the provision of prescribed information. Betting operators who are licensed in Australia are automatically entitled to use/publish WA race fields under this legislation, subject to the provision of prescribed information and payment of the racing bets levy to the Gaming and Wagering Commission.

Section 27D(2A)(b) of the Act requires offshore betting operators to seek approval from the Gaming and Wagering Commission in order to use/publish WA race fields. The application form can be downloaded [here](#) or is available from the Department of Racing, Gaming and Liquor.

Racing Bets Levy

The racing bets levy regime came into effect from 1 September 2008 and there have been various rates and methods of payment since that time. The current levy regime, which came into effect from 1 August 2018, is a differential racing bets levy structure in which a base rate levy of 1% is charged for all turnover up to and including \$3,000,000. Thereafter, standard race meeting and premium race meeting levy rates apply as follows:

- Pari-mutuel bets placed on standard race meetings levied at 2% 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.
- Fixed odds bets placed on standard race meetings levied at the greater of 2% of turnover or 13.6% of gross revenue, calculated for each race meeting.

- Fixed odds bets placed on premium race meetings levied at the greater of 2.5% of turnover or 22.7% of gross revenue.

Premium race meetings are defined in the regulations on the basis of the value of stake money on offer, 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 \$30,000;
- Greyhound racing – any meeting that contains at least one race with stake money of \$30,000.

Wagering operators who generate turnover of less than \$1000 in any month are required to lodge a return but are exempt from paying any levy in that month.

Turnover

Turnover is defined under section 14A(1) of the Act as:

“turnover means-

- (a) in relation to a domestic betting operator or offshore betting operator – the total amount of racing bets placed with the operator, less the amount of bet backs placed by the operator;*
- (b) in relation to a betting exchange – the net winnings of racing bets placed with the betting exchange.”*

A bet back is defined in section 14A(1) of the Act as:

“bet back means a bet placed with a domestic betting operator, or the operator of a betting exchange, if the bet is placed —

- (a) for the purpose of reducing the liability of another domestic betting operator; and*
- (b) by that other domestic betting operator”.*

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 (ie. 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.

Gross Revenue

Gross revenue is defined under section 14A(1) of the Act as:

“gross revenue means –

(a) in relation to a domestic betting operator or offshore betting operator – the turnover of the operator, less any dividends to customers by the operator on racing bets;

(b) in relation to the operator of a betting exchange, the charges, commission, consideration, earnings, fees, reward or other remuneration (however described), payable to or received by an operator in relation to racing bets placed with, or placed and accepted through, the operator”.

Therefore, gross revenue in relation to a domestic or offshore betting operator includes the income derived from betting on races conducted in WA, whether placed with or through the betting operator, less the amounts payable in respect of winning bets, with any other costs incurred by the betting operator not being deductible. The derived income includes any commissions or fees charged in relation to the bets or winnings and unclaimed dividends will also form part of the betting operator’s gross revenue.

Gross revenue is not reduced by any betting tax, GST or pooling fees paid. Essentially, gross revenue is defined as turnover less winnings paid.

For betting exchanges, gross revenue is effectively the commissions taken from the customer’s net winnings on a market.

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, under section 27D(4A) of the Act. Regulations 103 and 106 of the *Betting Control Regulations 1978* (“the regulations”) define prescribed information as information in documents, records or accounts relating to racing bets placed with or placed or accepted through, a betting operator.

Under regulations 104-108, betting operators must comply 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.

Section 27E(3) of the Act requires that the information be provided to RWWA in a summary or statistical format and that it does not directly associate the betting operator with the data.

WA Race Fields Return

The legislation requires that all betting operators who publish/use WA races, to lodge a monthly race fields return (and pay the racing bets levy) within 14 days of the end of each month. The return must be completed in a form approved by the Commission under section 14A(2)(a) of the Act. In this regard, the return can be submitted via the online system (available by accessing the RGL website) or on a manual form, available by contacting the department. The information required in the return includes:

- Race meeting date
- Race code (i.e. thoroughbreds, harness or greyhounds)

- Race club conducting meeting
- Race number
- Total bets taken through each sales channel (i.e. on-course, telephone, internet and retail)
- Total amount of bets taken
- Total amount of pay-outs

Payment Methods

Once the levy is calculated, payment can be made using the following methods:

- BPay; Electronic Funds Transfer (EFT); Credit/debit card (either online or by printing a remittance slip and posting the details); Cheque/Money order and Cash.

Annual Audited Return

Regulation 110 of the regulations requires that an annual, audited return completed independently by a qualified auditor¹, covering the previous race year (1 August-31 July) be submitted to the Gaming and Wagering Commission by 30 August each year. This return must specify the total amount of turnover on WA races and, the total amount of levy paid on those bets (excluding GST) for each month.

Betting operators may be granted an exemption from this requirement, if they meet the following criteria:

- total turnover for WA races is less than \$50,000 per annum; and
- total turnover for WA races is less than 10% of the operator's total annual turnover.

Betting operators must write to the Gaming and Wagering Commission to request an exemption and to provide details of:

- total amount of turnover on WA races for the year;
- the percentage of total annual turnover that applies to WA races; and
- the reasons for the exemption request.

If required, an exemption must be sought on an annual basis.

**CHAIRMAN
GAMING AND WAGERING COMMISSION OF WESTERN AUSTRALIA**

¹ An auditor is an individual qualified to conduct an examination of the records to form an opinion about the authenticity and correctness of such record such as an accountant.



WA Race Fields – Annual Audited Return

Regulation 110 of the Betting Control Regulations 1978

I, _____ (name)

holding the position of _____ (position)

at _____ (name of wagering organisation) declare that all the information provided in this document, and any supporting documentation, is true and accurate and understand that the provision of false and misleading information may constitute a breach of the Betting Control Act 1954.

_____ (signature) _____ (date)

Month	Total Racing Bets Turnover	Total Gross Revenue	Total Levy Paid (excluding GST)
August	\$	\$	\$
September	\$	\$	\$
October	\$	\$	\$
November	\$	\$	\$
December	\$	\$	\$
January	\$	\$	\$
February	\$	\$	\$
March	\$	\$	\$
April	\$	\$	\$
May	\$	\$	\$
June	\$	\$	\$
July	\$	\$	\$
TOTAL	\$	\$	\$

NB: Please enter a value for each month including Nil returns if applicable



Independent Auditorto Complete**

I, _____ (name)

holding the position of _____ (position)

at _____ (name of independent organisation)

declare that all the information provided in this document, and any supporting documentation, is true and accurate and understand that the provision of false and misleading information may constitute a breach of the *Betting Control Act 1954*.

_____ (signature) _____ (date)

*****An individual qualified to conduct an examination of the records and to form an opinion about the authenticity and correctness of such records ie. a person who is independent to the wagering operations such as an accountant.***