

28 March 2018

NSW Treasury  
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***Point of Consumption Tax on wagering in NSW – Consultation Paper***

Dear xxxxx,

Thank you for the opportunity to respond to the consultation paper regarding the merits and design of a Point of Consumption Tax (PoCT) on wagering in NSW.

The NSW Council of Social Service (NCOSS) is a peak not-for-profit advocacy organisation that works with and for people experiencing poverty and disadvantage in NSW to make positive change in our communities. As a peak body for community services, we cover a broad range of policy areas, including the impacts of gambling on disadvantaged and vulnerable communities.

NCOSS's position on gambling is clear, we acknowledge its cultural place in our society and believe that adults should have the rights and freedom to engage in gambling as a legitimate form of entertainment. NCOSS is however concerned about the way the industry is regulated, the proliferation of poker machines and online gambling, and the growing social and financial impacts of gambling on individuals, families and communities.

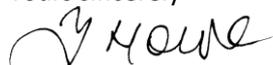
While outside the scope of the Consultation Paper, NCOSS is also concerned about the amount of revenue being returned to clubs in the form of tax concessions which according to last year's budget papers totaled over \$900 million. To put this forgone revenue into perspective, the tax-break afforded to clubs equals the sum total of investment in social services NCOSS called for in our [2017/18 Pre-Budget Submission](#).

For these reasons, NCOSS submits:

1. A PoCT should be introduced to claw back the tax breaks granted to clubs.
2. A PoCT should be introduced to close the tax loop hole that currently exists between where bets are made, the location of the betting agency, and the growing popularity of online gambling.
3. A PoCT should be introduced to recover the cost of problem gambling to the state and the loss of tax revenue from new and growing forms of gambling (e.g. online sports betting).
4. South Australia's PoCT provides a useful model for NSW government to follow in relation to the design, implementation and administration of such a tax.
5. The PoCT should apply to where the person making the bet resides, as opposed to where the bet is made or where the person is at the time of making the bet.

If you have any questions regarding our comments, please contact Ben Folino, Policy Officer, on 8960 7905 or [ben@ncoss.org.au](mailto:ben@ncoss.org.au).

Yours sincerely



Tracy McLeod Howe  
CEO NCOSS