

# FORM QRO—BT3

## Betting tax annual return

Version 8—June 2025

*Betting Tax Act 2018* section 53



### *About this form*

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Complete this form to report your taxable wagering revenue (TWR) for the financial year. When completed, this form will determine your annual liability or credit amount for the return.

The betting tax rate of 20% will apply to your TWR that exceeds the annual threshold.

The due date for this return is 21 July 2025.

The form has five parts (A to E), each with numbered sections to help you find the areas relevant to you.

You can complete this form at [qroonline.treasury.qld.gov.au](https://qroonline.treasury.qld.gov.au).

Visit [qro.qld.gov.au/betting-tax](https://qro.qld.gov.au/betting-tax) to learn more about lodging returns.

**FORM QRO—BT3**  
**Betting tax annual return**  
Version 8—June 2025

*Betting Tax Act 2018* section 53



**Part A — Client details**

Client name

Client number 

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ABN 

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Address

Suburb  State

Postcode

Phone number 

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Email address

## Part B — Taxable wagering revenue

Enter details of your taxable wagering revenue paid during the financial year (1 July 2024–30 June 2025).

Type of bet	Total wagering revenue A	Total eligible payments B	Taxable wagering revenue C
<b>Queensland totalisator bets</b>			
1 Racing	A1 \$	B1 \$	
2 Sport & other	A2 \$	B2 \$	
3 <b>Total Qld totalisator bets</b>	(A1 + A2) = A3 \$	(B1 + B2) = B3 \$	(A3 – B3) = C3 \$
<b>Queensland betting exchange bets</b>			
4 Racing	A4 \$	B4 \$	
5 Sport & other	A5 \$	B5 \$	
6 <b>Total Qld betting exchange bets</b>	(A4 + A5) = A6 \$	(B4 + B5) = B6 \$	(A6 – B6) = C6 \$
<b>Queensland general bets</b>			
7 Fixed odd racing	A7 \$	B7 \$	
8 Fixed odds sport & other	A8 \$	B8 \$	
9 Other betting (e.g. outcome of lotteries, stock index and spread betting)	A9 \$	B9 \$	Specify other betting
10 <b>Total Qld general bets</b>	(A7 + A8 + A9) = A10 \$	(B7 + B8 + B9) = B10 \$	(A10 – B10) = C10 \$
11 Unclaimed winnings	A11 \$	B11 \$	(A11 – B11) = C11 \$
12 Other amounts you became entitled to	A12 \$	B12 \$	(A12 – B12) = C12 \$
13 <b>Total Queensland taxable wagering revenue</b> If the result of this calculation is negative, your taxable wagering revenue is zero.	(C3 + C6 + C10 + C11 + C12) = C13 \$		

## Part C — Liability

Queensland taxable wagering revenue (TWR) C13

Less TWR threshold

Taxable amount (A – B) × 20% = C

Total return amounts

Enter the total amount of betting tax paid or payable for any monthly or final return periods covered by this return. Do not include any amounts allocated to unpaid tax interest (UTI).

Betting tax liability or credit (C – D) = E

Unpaid tax interest

**Step 1**

Daily UTI amount = Betting tax liability × UTI rate (11.78% for the 2025–26 financial year) ÷ 366

**Step 2**

Total UTI amount = Daily UTI amount × number of days late

**Total liability or credit (E + F)**

A	\$
B	\$300,000
C	\$
D	\$
E	\$
F	\$
G	\$

If a credit is due, nominate your bank account. If a refund is approved, it will be paid by electronic funds transfer.

Account name

BSB number  –

Account number

## Part D – Change of status

If your betting operations changed status during the 2024–25 financial year (other than on 30 June 2025), you need to complete a final return (Form BT4) for the period up to the status change date before completing the annual return.

1. Have you ceased to be:

a. authorised as a betting operator?

☐ No

☐ Yes

D	D	M	M	Y	Y	Y	Y
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b. exempt from the authorisation requirements as a betting operator?

☐ No

☐ Yes

D	D	M	M	Y	Y	Y	Y
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2. Have you ceased betting operations and do not intend to resume for the remainder of the financial year or the next?

☐ No

☐ Yes

D	D	M	M	Y	Y	Y	Y
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3. Has an administrator been appointed?

☐ No

☐ Yes

D	D	M	M	Y	Y	Y	Y
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If the administrator was appointed on 1 July, it is not a change of status under the *Betting Tax Act 2018*.

Administrator's  
name

Contact person

Address

Suburb

State

Postcode

Phone number

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Email address

4. Has an appointment of an administrator ceased to have effect?

☐ No

☐ Yes

D	D	M	M	Y	Y	Y	Y
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## Part E — Declaration

I confirm that the information submitted is true and correct.

Authorised person's signature

Name

Date

D	D	M	M	Y	Y	Y	Y
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Phone number

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Email

## Lodgement and payment

- You must lodge your annual return no later than 21 July 2025.
- Any annual liability must be paid to us by the due date. It does not affect any other outstanding betting tax liabilities. You must still pay outstanding monthly liabilities.
- Receipts will only be issued on request in writing.
- The correct reference code must be used otherwise your payment may not be processed correctly.



Billers Code: 48983

Ref:

**Telephone and Internet Banking – BPAY®**  
Contact your bank, credit union or building society to make a BPAY payment from your cheque or savings account. More info: [www.bpay.com.au](http://www.bpay.com.au)

### Telephone and internet banking – BPAY®

The payment reference number to be used to pay via BPAY will not be generated until we process this return. An assessment notice will be sent to you if a liability exists, with the biller code and payment reference number on the front of the notice.

® Registered to BPAY Pty Ltd—ABN 69 079 137 518



[ Ref: ]

### Bank account details

A/c name: Commissioner of State Revenue Collection  
Account  
A/c no.: 1000 0935  
BSB code: 064-013  
Bank: Commonwealth Bank

### Electronic funds transfer

The payment reference number to be used to pay via EFT will not be generated until we process this return. An assessment notice will be sent to you if a liability exists, with the biller code and payment reference number on the front of the notice.

Make an EFT payment through your financial institution using our bank account details.



To pay by telephone with your credit card, call 1300 803 545 and have your credit card details ready. Or see our payment options at [qro.qld.gov.au](http://qro.qld.gov.au).

### Pay by credit card

A surcharge applies to credit card payments. Use the QRO biller code and payment reference number provided in the assessment notice.

[ Billers Code:48983  
Ref: ]



### Pay by cheque

Make your cheque payable to 'Commissioner of State Revenue'.

Complete the return and send it with your cheque to Queensland Revenue Office, PO Box 15951, Brisbane Qld 4001.

Send the completed form and payment (if applicable) to Queensland Revenue Office by email or post.

Email: [bettingtax@treasury.qld.gov.au](mailto:bettingtax@treasury.qld.gov.au)

Post: PO Box 15951, Brisbane Qld 4001

Queensland Revenue Office is collecting the information on this form for the purposes of administering state revenue. This is authorised by the *Betting Tax Act 2018*. Your personal information will not be disclosed without your consent, except in circumstances outlined in the *Taxation Administration Act 2001* or as otherwise authorised by law.

Queensland Revenue Office  
PO Box 15951  
Brisbane Qld 4001

Email: [bettingtax@treasury.qld.gov.au](mailto:bettingtax@treasury.qld.gov.au)

Ph: 1300 300 734

Visit [qro.qld.gov.au/betting-tax](http://qro.qld.gov.au/betting-tax) for information about betting tax and other state taxes.