

Office of Liquor and Gaming Regulation

Tipping competition guidelines

Charitable and Non-Profit Gaming Act 1999

The *Charitable and Non-Profit Gaming Act 1999* provides for art unions. A tipping competition is an art union.

What is a tipping competition?

“Tipping competition” means an art union in which:

- the players pay a fee to enter the competition before the relevant sporting season starts
- the players may be required to make periodic fee payments to remain in the competition
- the competition is conducted on the entire recognised sporting season but may include or exclude the finals
- in addition to the major prizes won by players at the end of the season, prizes may be given to players who select the most winning teams or participants in each round.

Who can conduct a tipping competition?

An association or individual may conduct a tipping competition.

Do I need a licence or permit to conduct a tipping competition?

Only if the gross proceeds of the game exceed \$50 000. (See category 2 and 3 guides for eligibility to conduct a tipping competition).

Distribution of proceeds

All proceeds must be returned to the players as prizes.

Delivery of prizes

For a tipping competition, the association/ individual conducting the tipping competition must deliver the prizes to the winners in the tipping competition within one month of the prize being won (this includes winners of rounds).

Locating prize winners

An association/individual conducting a tipping competition must make every reasonable effort to:

- locate the prize winners for the tipping competition and
- deliver the prizes to the winners.

Advertising results

The results of a tipping competition must be publicised in the way advertised by the association/individual to the players at the commencement of the competition.

Keeping accounting records

An association/individual conducting a tipping competition must keep accounting records correctly recording and explaining the transactions for the competition.

Retention of records

General gaming records shall be kept for a period of five years unless a shorter period is approved by the chief executive.

Lodgement of returns

The chief executive may, by written notice to an association/individual, request a return to be lodged concerning the conduct of a tipping competition.

The association/individual must give the return, in the approved form, within the time stated in the notice.

Audit

- **For a tipping competition that does not exceed \$10 000:**

If the chief executive considers it necessary in the public interest, or for the proper conduct of general gaming, the chief executive may, by written notice, require an association/individual to have audited the financial records for the tipping competition.



The association/individual must comply with the notice unless there is a reasonable excuse for not complying with it.

The association/individual must pay the cost of the audit.

- **For a tipping competition with gross proceeds more than \$10 000:**

The association must have the association's financial accounts relating to the game audited by an accountant and have the audit report lodged with the chief executive within three months of the end of financial year.

Penalties

The *Charitable and Non-Profit Gaming Act 1999* prescribes heavy penalties for associations/ individuals who fail to comply with the various provisions designed to ensure that the integrity of charitable gaming is maintained.

Want to know more

Please contact OLGR's client service area on 13 QGOV (13 74 68) or by mail to:

**Office of Liquor and Gaming Regulation
Locked Bag 180
City East Qld 4002**

This guide has been prepared to provide associations/individuals conducting games with basic information regarding the conduct of those games.

Associations/individuals conducting games should familiarise themselves with the provisions of the [Charitable and Non-Profit Gaming Act 1999](#) together with the [Charitable and Non-Profit Gaming Regulation 1999](#) and the [Charitable and Non-Profit Gaming Rule 2010](#).