Western Australia

Betting Tax Act 2018

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Western Australia

Betting Tax Act 2018

An Act to impose betting tax.

The Parliament of Western Australia enacts as follows:

##### 1. Short title

 This is the *Betting Tax Act 2018*.

##### 2. Commencement

 This Act comes into operation as follows —

 (a) sections 1 and 2 — on the day on which this Act receives the Royal Assent;

 (b) the rest of the Act — on the day on which the *Betting Tax Assessment Act 2018* section 15 comes into operation.

##### 3. Relationship with other Acts

 The *Betting Tax Assessment Act 2018* and the *Taxation Administration Act 2003* are to be read with this Act as if they formed a single Act.

##### 4. Imposition of betting tax

 Betting tax is imposed at the rate of 15%.



Notes

1 This is a compilation of the *Betting Tax Act 2018*. The following table contains information about that Act.

Compilation table

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Betting Tax Act 2018* | 38 of 2018 | 12 Dec 2018 | s. 1 and 2: 12 Dec 2018 (see s. 2(a));Act other than s. 1 and 2: 1 Jan 2019 (see s. 2(b)) |