



Western Australia

## **Racing and Wagering Western Australia Tax Act 2003**

Compare between:

[30 Jan 2004, 00-a0-02] and [28 Mar 2007, 00-b0-02]



Western Australia

## **Racing and Wagering Western Australia Tax Act 2003**

**An Act to impose a tax on money paid in respect of wagers made  
through or with Racing and Wagering Western Australia.**

**1. Short title**

This Act may be cited as the *Racing and Wagering Western  
Australia Tax Act 2003*.

**2. Commencement**

This Act comes into operation on a day to be fixed by proclamation.

**3. Interpretation**

In this Act —

“**fixed odds wager**” has the same meaning as in the RWWA Act;

“**RWWA**” means Racing and Wagering Western Australia established under the RWWA Act;

“**RWWA Act**” means the *Racing and Wagering Western Australia Act 2003*;

“**totalisator**” has the same meaning as in the RWWA Act.

**4. Tax for totalisator wagers**

The rate of tax imposed by this Act and payable under the RWWA Act in relation to wagers included in a totalisator is 5% of all moneys paid to RWWA in respect of those wagers made through or with RWWA under the RWWA Act.

**5. Tax for fixed odds wagers**

The rate of tax imposed by this Act and payable under the RWWA Act in relation to fixed odds wagers is —

- (a) 2% of all moneys paid to RWWA in respect of fixed odds wagers made on horse or greyhound races; and
- (b) 0.5% of all moneys paid to RWWA in respect of fixed odds wagers made on events, including sporting events,

through or with RWWA under the RWWA Act.

**Notes**

<sup>1</sup> This is a compilation of the *Racing and Wagering Western Australia Tax Act 2003*. The following table contains information about that Act <sup>1a</sup>.

**Compilation table**

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<b>Short title</b>	<b>Number and Year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Racing and Wagering Western Australia Tax Act 2003</i>	37 of 2003	26 Jun 2003	30 Jan 2004 (see s. 2 and <i>Gazette</i> 30 Jan 2004 p. 397)

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<sup>1a</sup> [On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and are not included in this compilation. For the text of the provisions see the endnote referred to after the short title.](#)

**Provisions that have not come into operation**

<u>Short title</u>	<u>Number and year</u>	<u>Assent</u>	<u>Commencement</u>
<a href="#">Racing and Wagering Western Australia Tax Amendment Act 2007 s. 4 and 5</a> <sup>2</sup>	<a href="#">3 of 2007</a>	<a href="#">28 Mar 2007</a>	<a href="#">1 Jul 2007 (see s. 2)</a>

<sup>2</sup> [On the date as at which this compilation was prepared, the \*Racing and Wagering Western Australia Tax Amendment Act 2007\* s. 4 and 5 had not come into operation. They read as follows:](#)

“  
—

**4. Section 3 amended**

[Section 3 is amended after the definition of “fixed odds wager” by inserting —](#)

“  
—

[“gross revenue”, in relation to off-course racing wagers, means the amount equal to A minus B, where —](#)

[\(a\) “A” is the amount of all moneys paid to RWWA in respect of those wagers; and](#)

[\(b\) “B” is the amount of all moneys paid by RWWA by way of winnings in respect of those wagers;](#)

[“off-course racing wager” has the same meaning as in the RWWA Act section 102;](#)

”  
—

**5. Section 4 amended**

[\(1\) Section 4 is amended by deleting “The” and inserting instead —](#)

“  
—

[\(1\) Subject to subsection \(2\), the](#)

”  
—

[\(2\) At the end of section 4 the following subsection is inserted —](#)

“

(2) The rate of tax imposed by this Act and payable under the RWWA Act in relation to off-course racing wagers is 11.91% of the gross revenue received by RWWA in respect of those wagers.

”

”

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