



Western Australia

Racing and Wagering Western Australia Tax Act 2003

Compare between:

[28 Mar 2007, 00-b0-02] and [01 Jul 2007, 00-c0-08]

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;

“**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;

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.

[Section 3 amended by No. 3 of 2007 s. 4.]

4. Tax for totalisator wagers

The (1) Subject to subsection (2), 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.

(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.](#)

[\[Section 4 amended by No. 3 of 2007 s. 5.\]](#)

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

¹ This is a compilation of the *Racing and Wagering Western Australia Tax Act 2003*. ~~The and includes the amendments made by the other written laws referred to in the following table contains information about that Act.~~^{1a}

Compilation table

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

^{1a} ~~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

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

² ~~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.~~

~~”.~~

~~”.~~