

**BETTING INVESTMENT TAX.**

8° Elizabeth II., No. LXIII.

---

No. 63 of 1959.

---

**AN ACT to impose a Tax on Bets made by a Bookmaker in Registered Premises.**

[Assented to 10th December, 1959.]

**BE** it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the *Betting Investment Tax Act, 1959.* Short title.

2. A betting investment tax is imposed by this Act and payable under the Betting Control Act, 1954, at the rates specified in section three of this Act, upon each bet made in registered premises by a bookmaker or his employee on his behalf. Imposition of tax.

Rates of tax.

3. The rates of the betting investment tax imposed by this Act are—

- (a) where the amount of money paid or promised as the consideration for the bet made does not exceed one pound, the sum of three pence in respect of that bet;
  - (b) where the amount of money paid or promised as the consideration for the bet made exceeds one pound, the sum of six pence in respect of that bet.
-