

**WINNING BETS TAX.**

1° Elizabeth II., No. XLIX.

---

**No. 49 of 1952.****AN ACT to impose a tax on winning bets.***[Assented to 23rd December, 1952.]*

**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 *Winning Bets Tax Act, 1952.* Short title.

2. The deduction referred to in paragraph (a) of subsection (1) of section one hundred and eight A of the Stamp Act, 1921-1952, shall be at the rate of threepence for each ten shillings and each fractional part of ten shillings of each winning bet unless the amount of the winning bet is less than five shillings, in which case a deduction under that paragraph is not required to be made. Rate of tax.

---

---