

Approved for Reprint 24th March, 1971.

WESTERN AUSTRALIA.

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# BOOKMAKERS BETTING TAX.

3<sup>d</sup> Elizabeth II., No. LXII.

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No. 62 of 1954.

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(Affected by Act No. 113 of 1965.)

[As amended by Acts:

No. 49 of 1956, assented to 18th December, 1956;

No. 77 of 1959, assented to 14th December, 1959;

No. 74 of 1970,<sup>1</sup> assented to 17th November, 1970;

and reprinted pursuant to the Amendments Incorporation Act, 1938.]

**AN ACT to Impose a Tax on Money Paid or Promised as the Consideration for Bets made by or on behalf of Bookmakers.**

[Assented to 30th December, 1954.]

**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 *Bookmakers Betting Tax Act, 1954-1970*.

Short title.  
Amended by  
No. 74 of  
1970, s. 1.

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<sup>1</sup> Came into operation 1st January, 1971.

Bookmakers betting tax.  
 Cf. Betting Control Act, 1954, s. 12.  
 Amended by No. 49 of 1956 s. 2.  
 No. 77 of 1959, s. 2.  
 No. 113 of 1965, s. 8;  
 No. 74 of 1970, s. 3.

2. The rate of bookmakers betting tax imposed by this Act and payable under the Betting Control Act, 1954,

1½% on all turnover to proclaimed day.

(a) is, in respect of turnover mentioned in paragraph (b) of subsection (2) of section fourteen of the Betting Control Act, 1954, the rate of one and one-quarter per centum;

2% on first \$100,000 of on-course turnover in each year after proclaimed day.

(b) is, in respect of turnover mentioned in paragraph (c) of subsection (2) of section fourteen of the Betting Control Act, 1954, the rate of two per centum;

2½% on on-course turnover exceeding \$100,000 in each year after proclaimed day.

(c) is, in respect of turnover mentioned in paragraph (d) of subsection (2) of section fourteen of the Betting Control Act, 1954, the rate of two and one-half per centum;

2% on all off-course turnover in each year after proclaimed day.

(d) is, in respect of turnover mentioned in paragraph (e) of subsection (2) of section fourteen of the Betting Control Act, 1954, the rate of two per centum;

and

Rates on off-course turnover after commencement of Betting Control Act Amendment Act, 1959.

(e) is, in respect of turnover mentioned in paragraph (f) of subsection (2) of section fourteen of the Betting Control Act, 1954—

(i) on so much of that turnover as does not exceed fifty thousand dollars, at the rate of two and one-quarter per centum;

(ii) on so much of that turnover as exceeds fifty thousand dollars but does not exceed one hundred thousand dollars, at the rate of two and three-quarters per centum;

- (iii) on so much of that turnover as exceeds one hundred thousand dollars but does not exceed one hundred and fifty thousand dollars, at the rate of three and one-quarter per centum;
- (iv) on so much of that turnover as exceeds one hundred and fifty thousand dollars but does not exceed two hundred thousand dollars, at the rate of three and three-quarters per centum;
- (v) on so much of that turnover as exceeds two hundred thousand dollars but does not exceed two hundred and fifty thousand dollars, at the rate of four and one-quarter per centum;
- (vi) on so much of that turnover as exceeds two hundred and fifty thousand dollars but does not exceed three hundred thousand dollars, at the rate of four and three-quarters per centum;
- (vii) on so much of that turnover as exceeds three hundred thousand dollars, at the rate of three and one-half per centum.

