



Western Australia

Bookmakers Betting Levy Act 1954

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Defined terms

Bookmakers Betting Levy Act 1954

An Act to impose a levy on money paid or promised as the consideration for bets made by or on behalf of bookmakers.

[Long title amended: No. 63 of 1995 s. 88.]

1. Short title

This Act may be cited as the *Bookmakers Betting Levy Act 1954*¹.

[Section 1 amended: No. 63 of 1995 s. 89.]

2. Bookmakers' betting levy

- (1) The rate of bookmakers' betting levy imposed by this Act and payable under the *Betting Control Act 1954* is —
- (a) in respect of a bookmaker's turnover from betting on a sporting event or contingency approved under section 4B of the *Betting Control Act 1954*, the rate of 0.5%; and
 - (b) in respect of a bookmaker's turnover from betting on a designated sporting event approved under the *Betting Control Act 1954* section 4A, the rate of 1.5%.

- (2) In this section —

turnover has the meaning given in section 14(1) of the *Betting Control Act 1954*.

[Section 2 inserted: No. 28 of 1998 s. 3; amended: No. 28 of 2009 s. 4 and 5.]

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Notes

¹ This is a compilation of the *Bookmakers Betting Levy Act 1954* and includes the amendments made by the other written laws referred to in the following table ^{1a}. The table also contains information about any reprint.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Bookmakers Betting Tax Act 1954</i> ²	62 of 1954 (3 Eliz. II No. 62)	30 Dec 1954	30 Dec 1954
<i>Bookmakers Betting Tax Act Amendment Act 1956</i>	49 of 1956 (5 Eliz. II No. 49)	18 Dec 1956	18 Dec 1956
<i>Bookmakers Betting Tax Act Amendment Act 1959</i>	77 of 1959 (8 Eliz. II No. 77)	14 Dec 1959	14 Dec 1959
<i>Bookmakers Betting Tax Act Amendment Act 1970</i>	74 of 1970	17 Nov 1970	1 Jan 1971 (see s. 2)
Reprint of the <i>Bookmakers Betting Tax Act 1954</i> approved 24 Mar 1971 (includes amendments listed above)			
<i>Bookmakers Betting Tax Amendment Act 1990</i>	59 of 1990	17 Dec 1990	1 Aug 1989 (see s. 2)
<i>Acts Amendment (Racing and Betting Legislation) Act 1995 Pt. 4</i>	63 of 1995	27 Dec 1995	28 Jun 1996 (see s. 2 and <i>Gazette</i> 25 Jun 1996 p. 2901)
<i>Acts Amendment (Betting Tax) Act 1995 Pt. 2</i>	64 of 1995	27 Dec 1995	28 Jun 1996 (see s. 2 and <i>Gazette</i> 25 Jun 1996 p. 2901)
<i>Bookmakers Betting Levy Amendment Act 1998</i>	28 of 1998	30 Jun 1998	30 Jun 1998 (see s. 2)
Reprint of the <i>Bookmakers Betting Levy Act 1954</i> as at 6 Sep 2002 (includes amendments listed above)			
<i>Bookmakers Betting Levy Amendment Act 2009</i>	28 of 2009	23 Nov 2009	Act other than s. 1, 2 and 5: 1 Sep 2008 (see s. 2(c)); s. 1 and 2: 23 Nov 2009 (see s. 2(a)); s. 5: 24 Nov 2009 (see s. 2(b))

Short title	Number and year	Assent	Commencement
Reprint 3: The <i>Bookmakers Betting Levy Act 1954</i> as at 23 Oct 2015 (includes amendments listed above)			

^{1a} On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

Provisions that have not come into operation

Short title	Number and year	Assent	Commencement
<i>Betting Tax Assessment Act 2018</i> s. 30 ³	37 of 2018	12 Dec 2018	1 Feb 2019 (see s. 2(b) and <i>Gazette</i> 25 Jan 2019 p. 193)

² Now known as the *Bookmakers Betting Levy Act 1954*; short title changed (see note under s. 1).

³ On the date as at which this compilation was prepared, the *Betting Tax Assessment Act 2018* s. 30 had not come into operation. It reads as follows:

30. *Bookmakers Betting Levy Act 1954* repealed

The *Bookmakers Betting Levy Act 1954* is repealed.

Defined terms

Defined terms

*[This is a list of terms defined and the provisions where they are defined.
The list is not part of the law.]*

Defined term	Provision(s)
turnover	2(2)