Betting Tax Act 2018
Western Australia

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Western Australia

Betting Tax Act 2018

An Act to impose betting tax.

The Parliament of Western Australia enacts as follows:
1. **Short title**

   This is the *Betting Tax Act 2018*.

2. **Commencement**

   This Act comes into operation as follows —
   
   (a) sections 1 and 2 — on the day on which this Act receives the Royal Assent;
   
   (b) the rest of the Act — on the day on which the *Betting Tax Assessment Act 2018* section 15 comes into operation.

3. **Relationship with other Acts**

   The *Betting Tax Assessment Act 2018* and the *Taxation Administration Act 2003* are to be read with this Act as if they formed a single Act.

4. **Imposition of betting tax**

   Betting tax is imposed at the rate of 15%.
Notes

1 This is a compilation of the Betting Tax Act 2018. The following table contains information about that Act.

Compilation table

<table>
<thead>
<tr>
<th>Short title</th>
<th>Number and year</th>
<th>Assent</th>
<th>Commencement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Betting Tax Act 2018</td>
<td>38 of 2018</td>
<td>12 Dec 2018</td>
<td>s. 1 and 2: 12 Dec 2018 (see s. 2(a));</td>
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<td></td>
<td></td>
<td></td>
<td>Act other than s. 1 and 2: 1 Jan 2019 (see s. 2(b))</td>
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</tbody>
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