



Western Australia

Racing and Wagering Western Australia Tax Act 2003

This Act was repealed by the *Betting Tax Assessment Act 2018* s. 31 (No. 37 of 2018) as at 1 Feb 2019 (see s. 2(b) and *Gazette* 25 Jan 2019 p. 193).

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Racing and Wagering Western Australia Tax Act 2003

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Defined terms

Racing and Wagering Western Australia Tax Act 2003

An Act to impose a tax on money paid in respect of wagers made through or with Racing and Wagering Western Australia.

1. Short title

This Act may be cited as the *Racing and Wagering Western Australia Tax Act 2003*.

2. Commencement

This Act comes into operation on a day to be fixed by proclamation.

3. Interpretation

In this Act —

fixed odds wager has the same meaning as in the RWWA Act;
gross revenue, in relation to off-course racing wagers, means the amount equal to A minus B, where —

- (a) *A* is the amount of all moneys paid to RWWA in respect of those wagers; and
- (b) *B* is the amount of all moneys paid or payable by RWWA by way of winnings in respect of those wagers;

off-course racing wager has the same meaning as in the RWWA Act section 102;

RWWA means Racing and Wagering Western Australia established under the RWWA Act;

RWWA Act means the *Racing and Wagering Western Australia Act 2003*;

totalisator has the same meaning as in the RWWA Act.

[Section 3 amended: No. 3 of 2007 s. 4; No. 37 of 2018 s. 43.]

4. Tax for totalisator wagers

- (1) Subject to subsection (2), the rate of tax imposed by this Act and payable under the RWWA Act in relation to wagers included in a totalisator is 5% of all moneys paid to RWWA in respect of those wagers made through or with RWWA under the RWWA Act.
- (2) The rate of tax imposed by this Act and payable under the RWWA Act in relation to off-course racing wagers is 11.91% of the gross revenue received by RWWA in respect of those wagers.

[Section 4 amended: No. 3 of 2007 s. 5.]

5. Tax for fixed odds wagers

The rate of tax imposed by this Act and payable under the RWWA Act in relation to fixed odds wagers is —

- (a) 2% of all moneys paid to RWWA in respect of fixed odds wagers made on horse or greyhound races; and
- (b) 0.5% of all moneys paid to RWWA in respect of fixed odds wagers made on events, including sporting events,

through or with RWWA under the RWWA Act.

Notes

- ¹ This is a compilation of the *Racing and Wagering Western Australia Tax Act 2003* and includes the amendments made by the other written laws referred to in the following table.

Compilation table

Short title	Number and Year	Assent	Commencement
<i>Racing and Wagering Western Australia Tax Act 2003</i>	37 of 2003	26 Jun 2003	30 Jan 2004 (see s. 2 and <i>Gazette</i> 30 Jan 2004 p. 397)
<i>Racing and Wagering Western Australia Tax Amendment Act 2007</i>	3 of 2007	28 Mar 2007	1 Jul 2007 (see s. 2)
<i>Betting Tax Assessment Act 2018</i> Pt. 8 Div. 1 Subdiv. 3	37 of 2018	12 Dec 2018	1 Jan 2019 (see s. 2(c))

This Act was repealed by the *Betting Tax Assessment Act 2018* s. 31 (No. 37 of 2018) as at 1 Feb 2019 (see s. 2(b) and *Gazette* 25 Jan 2019 p. 193)

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)
A	3
B.....	3
fixed odds wager	3
gross revenue	3
off-course racing wager	3
RWWA	3
RWWA Act	3
totalisator	3