

Western Australia

**Racing and Wagering Legislation Amendment  
Act 2007**

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As at 28 Mar 2007

No. 2 of 2007

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Western Australia

# Racing and Wagering Legislation Amendment Act 2007

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Western Australia

## **Racing and Wagering Legislation Amendment Act 2007**

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**No. 2 of 2007**

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**An Act to amend —**

- **the *Racing and Wagering Western Australia Act 2003*; and**
- **the *Racing Penalties (Appeals) Act 1990*.**

*[Assented to 28 March 2007]*

The Parliament of Western Australia enacts as follows:

## **Part 1 — Preliminary**

**1. Short title**

This is the *Racing and Wagering Legislation Amendment Act 2007*.

**2. Commencement**

This Act comes into operation on 1 July 2007.

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**Part 2 — *Racing and Wagering Western Australia Act 2003***

**3. The Act amended**

The amendments in this Part are to the *Racing and Wagering Western Australia Act 2003*\*.

[\* *Act No. 36 of 2003.*

*For subsequent amendments see Western Australian Legislation Information Tables for 2005, Table 1 and Acts Nos. 38 of 2005 and 28 of 2006.]*

**4. Section 102 replaced**

Section 102 is repealed and the following section is inserted instead —

“

**102. RWWA wagering tax**

(1) In this section —

“**off-course racing wager**” means a wager —

- (a) made on a horse or greyhound race; and
- (b) included in an off-course totalisator, that is made through or with RWWA under this Act.

(2) RWWA must, in accordance with this Act —

- (a) make at such times and in such manner as may be prescribed true and full returns of —
  - (i) all amounts of money received by it in respect of wagers made; and
  - (ii) without limiting subparagraph (i), all amounts of money received by it in respect of off-course racing wagers and all amounts of money paid by it by way

**s. 5**

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of winnings in respect of off-course  
racing wagers;

and

- (b) pay tax, at the rates imposed by and in accordance with the *Racing and Wagering Western Australia Tax Act 2003* sections 4 and 5, on moneys received by it in respect of wagers made.

”.

**5. Minor amendments**

The provisions mentioned in the Table to this section are amended by deleting “imposed” and inserting instead —

“ payable ”.

**Table**

s. 105(1)(f)

s. 107(1)(b)

s. 106(1)(f)



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**Part 3 — *Racing Penalties (Appeals) Act 1990***

**6. The Act amended**

The amendments in this Part are to the *Racing Penalties (Appeals) Act 1990*\*.

[\* *Reprint 2 as at 18 August 2006.*]

**7. Section 24 amended**

- (1) Section 24(9) is amended by deleting “Subject to subsection (10), the” and inserting instead —

“ The ”.

- (2) Section 24(10) is repealed and the following subsection is inserted instead —

“

- (10) The financial year of the Tribunal that —

- (a) began on 1 August 2006; and
- (b) would have ended on 31 July 2007 in accordance with this subsection, as in force immediately before the commencement of the *Racing and Wagering Legislation Amendment Act 2007* section 7,

is to be taken to have ended on 30 June 2007.

”.

