

Western Australia

**Racing and Wagering Western Australia Tax  
Act 2003**

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As at 26 Jun 2003

No. 37 of 2003

Extract from [www.slp.wa.gov.au](http://www.slp.wa.gov.au), see that website for further information



Western Australia

# **Racing and Wagering Western Australia Tax Act 2003**

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## CONTENTS

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1.	Short title	1
2.	Commencement	2
3.	Interpretation	2
4.	Tax for totalisator wagers	2
5.	Tax for fixed odds wagers	2



Western Australia

# **Racing and Wagering Western Australia Tax Act 2003**

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**No. 37 of 2003**

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

*[Assented to 26 June 2003]*

The Parliament of Western Australia enacts as follows:

**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;

“**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.

**4. Tax for totalisator wagers**

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.

**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.



