

Western Australia

**Racing and Wagering Western Australia Tax
Amendment Act 2007**

As at 28 Mar 2007

No. 3 of 2007

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Racing and Wagering Western Australia Tax Amendment Act 2007

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Racing and Wagering Western Australia Tax Amendment Act 2007

No. 3 of 2007

An Act to amend the *Racing and Wagering Western Australia Tax Act 2003*.

[Assented to 28 March 2007]

The Parliament of Western Australia enacts as follows:

1. Short title

This is the *Racing and Wagering Western Australia Tax Amendment Act 2007*.

s. 2

2. Commencement

This Act comes into operation on the day on which the *Racing and Wagering Legislation Amendment Act 2007* comes into operation.

3. The Act amended

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

[* *Act No. 37 of 2003.*]

4. Section 3 amended

Section 3 is amended after the definition of “fixed odds wager” by inserting —

“

“**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 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;

”.

5. Section 4 amended

- (1) Section 4 is amended by deleting “The” and inserting instead —

“

- (1) Subject to subsection (2), the

”.

- (2) At the end of section 4 the following subsection is inserted —

“

- (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.

”.

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