



Western Australia

Totalisator Agency Board Betting Tax Amendment Act 1999

No. 41 of 1999

An Act to amend the *Totalisator Agency Board Betting Tax Act 1960*.

[Assented to 16 November 1999]

The Parliament of Western Australia enacts as follows:

1. Short title

This Act may be cited as the *Totalisator Agency Board Betting Tax Amendment Act 1999*.

2. Commencement

This Act comes into operation on the day on which the *Acts Amendment (Fixed Odds Betting) Act 1999* comes into operation.

3. The Act amended

The amendments in this Act are to the *Totalisator Agency Board Betting Tax Act 1960**.

[* *Act No. 54 of 1960.*

For subsequent amendments see 1998 Index to Legislation of Western Australia, Table 1, p. 251.]

4. Section 2 amended

Section 2 is amended as follows:

- (a) by deleting “Totalisator Agency Board Betting Act, 1960,” and inserting instead —

“

Totalisator Agency Board Betting Act 1960, in relation to bets included in a totalisator,

”;

- (b) by inserting before “bets” —

“ those ”.

5. Section 3 inserted

After section 2 the following section is inserted —

“

3. Totalisator Agency Board betting tax for fixed odds bets

- (1) The rate of Totalisator Agency Board betting tax imposed by this Act and payable under the *Totalisator Agency Board Betting Act 1960*, in relation to fixed odds bets, is —

- (a) 2.0% of all moneys paid to the Totalisator Agency Board in respect of fixed odds bets made on horse or greyhound races; and

- (b) 0.5% of all moneys paid to the Totalisator Agency Board in respect of fixed odds bets made on events, including sporting events, through or with that Board under the provisions of that Act.
- (2) In subsection (1) —
“**fixed odds bet**” has the meaning given to that term in the *Totalisator Agency Board Betting Act 1960*. ”

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