

WESTERN AUSTRALIA

---

---

**ACTS AMENDMENT (BETTING TAX  
AND STAMP DUTY) ACT (No. 2)**

---

**No. 58 of 1990**

---

**AN ACT to amend the *Stamp Act 1921* and the *Betting Control Act 1954* in relation to betting.**

*[Assented to 17 December 1990.]*

The Parliament of Western Australia enacts as follows:

**PART 1—PRELIMINARY**

**Short title**

1. This Act may be cited as the *Acts Amendment (Betting Tax and Stamp Duty) Act (No. 2) 1990*.



**Section 14 amended**

8. Section 14 of the principal Act is amended, in subsection (2)—

(a) in paragraph (b), by deleting “to but excluding the proclaimed day, at the rate imposed by paragraph (a) of section two of the taxing Act;” and substituting the following—

“ for the year commencing on 1 August 1989 and for each year thereafter, at the rate imposed by the taxing Act. ”;

(b) by deleting paragraphs (c), (d), (e) and (f); and

(c) by adding the subsection following—

“ (4) Where under this Act a payment of bookmakers’ betting tax was made in respect of the year commencing on 1 August 1989 at a rate other than the rate imposed in respect of that year by the taxing Act—

(a) if that rate was more than 2.25%, a refund of the overpayments shall be payable to the bookmaker—

(i) by the Commissioner, in respect of any amount remitted by a racing club under section 15 (5) (b); and

(ii) by the racing club, in respect of any amount received by the racing club but not remitted to the Commissioner, and of the proportion of any amount retained by the club under section 15 (5) (a) out of moneys remitted under section 15 (5) (b), as may be directed by the Commissioner and within such time of receiving that direction as the Commissioner appoints;

and

(b) if that rate was less than 2.25%, the balance remaining owing shall be payable by the bookmaker to the Commissioner as may be directed by the Commissioner and within such time of receiving that direction as the Commissioner appoints, and on payment of that

balance to the Commissioner the Commissioner shall cause 50% of that sum to be remitted to any racing club which would have been entitled under section 15 (5) (a) had the money been duly received by the racing club on payment of bookmakers' betting tax at the rate imposed by the taxing Act in respect of that year. ”.

### **Section 17A inserted**

9. After section 17 of the principal Act the following section is inserted—

#### **Recording of bets by means of betting tickets**

“ 17A. Where a bookmaker, or a person employed by a bookmaker, makes a bet with any other person and that bet is to be recorded by means of a betting ticket in respect of the bet, that ticket shall be forthwith written out or issued in its correct consecutive numerical order in the prescribed form, cancelled in the prescribed manner, and delivered to the bettor. ”.

### **Section 19 amended**

10. Section 19 of the principal Act is amended—

- (a) by inserting after the section designation “19.” the subsection designation “(1)”; and
- (b) by adding the subsection following—

“ (2) Where a racing club does not refund any overpayment of bookmakers' betting tax made under this Act proceedings for the recovery of the amount refundable may be brought in a court of competent jurisdiction—

- (a) where section 14 (4) (a) (ii) applies, by the Commissioner; or
- (b) by the bookmaker. ”.

