

## TOTALISATOR DUTY.

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No. 29 of 1984.

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AN ACT to amend the Totalisator Duty Act  
1905-1973.

[Assented to 31 May 1984.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. (1) This Act may be cited as the *Totalisator Duty Amendment Act 1984*.

Short title  
and citation.

(2) In this Act the Totalisator Duty Act 1905-1973 is referred to as the principal Act.

Reprinted as  
approved  
1 April 1963  
and amended  
by Acts  
Nos. 21 of  
1970 and 68  
and 94 of  
1972 (as  
amended by  
Act No. 19  
of 1973).

(3) The principal Act as amended by this Act may be cited as the Totalisator Duty Act 1905-1984.

Commence-  
ment.

2. This Act shall come into operation on 1 June 1984.

Section 3  
amended.

3. Section 3 of the principal Act is amended—

(a) by repealing subsections (1), (1a) and (1b) and substituting the following subsections—

“ (1) Subject to subsections (1a) and (1b) of this section, there shall be payable to the Commissioner of State Taxation appointed under the Public Service Act 1978—

(a) a duty upon the gross takings of every totalisator calculated at the rate of 7.5% or such other percentage as may be prescribed upon such gross takings;

(b) 7.5% or such other percentage as may be prescribed of the net takings of every totalisator which, after every dividend is declared, remain undistributed under the provisions of subsection (2) of this section;  
and

(c) 7.5% or such other percentage as may be prescribed of all dividends of every totalisator unpaid within 3 months after the declaration thereof.

(1a) In respect of every totalisator situate more than 40 kilometres from the General Post Office at Perth the payments payable under subsection (1) of this section shall be calculated at the rate of 3.5% or such other percentage as may be prescribed instead of at the rate referred to in that subsection.

(1b) Subject to subsection (1a) of this section, in respect of so much of the amount of the gross takings, net takings and unpaid dividends mentioned in paragraphs (a), (b) and (c) respectively of subsection (1) of this section as the Commissioner of State Taxation is satisfied was taken or, as the case may be, is unpaid, by the totalisator on bets other than bets for a win or a place, the payments payable under subsection (1) of this section shall be calculated at the rate of 5.5% or such other percentage as may be prescribed instead of at the rate referred to in that subsection. ”;

- (b) by repealing subsection (3) and substituting the following subsection—

“ (3) The term “net takings”—

(a) except as provided in paragraph (b) of this subsection—means the gross takings of a totalisator less the totalisator commission which shall not exceed—

(i) 15% or such other percentage as may be prescribed of the gross takings in respect of bets for a win or a place;  
or

(ii) 20% or such other percentage as may be prescribed of the gross takings in respect of bets other than bets for a win or a place;

(b) where the totalisator is conducted on the system whereby all winning bets for a win or a place are deducted

before the totalisator commission is deducted—means the gross takings of the totalisator less the totalisator commission which shall not exceed—

- (i) 20% or such other percentage as may be prescribed of losing bets in the case of a totalisator pool conducted for a win; or
- (ii) 25% or such other percentage as may be prescribed of losing bets in the case of a totalisator pool conducted for a place. ”; and

(c) in paragraph (a) of subsection (4) by deleting “one and one-half per centum” and inserting the following—

“ 1.5% or such other percentage as may be prescribed ”.

Section 4  
amended.

4. Section 4 of the principal Act is amended in paragraph (d) of subsection (1) by deleting “wagering transactions known as “jack pots” or as “quinellas” or as “doubles”” and substituting the following—

“ bets other than bets for a win or a place ”.

Section 7  
amended.

5. Section 7 of the principal Act is amended in paragraph (da) of subsection (1) by deleting “wagering transactions known as “jack pots” or as “quinellas” or as “doubles”, and particulars of those transactions” and substituting the following—

“ bets other than bets for a win or a place, and particulars of those bets ”.