



Western Australia

Betting Tax Assessment Act 2018

Compare between:

[12 Dec 2018, 00-a0-00] and [01 Jan 2019, 00-b0-01]



Western Australia

Betting Tax Assessment Act 2018

An Act —

- **relating to the assessment and collection of tax on taxable betting revenue; and**
- **to repeal the *Bookmakers Betting Levy Act 1954* and the *Racing and Wagering Western Australia Tax Act 2003*; and**
- **to make consequential and other amendments to various Acts.**

The Parliament of Western Australia enacts as follows:

Part 1 — Preliminary

1. Short title

This is the *Betting Tax Assessment Act 2018*.

2. Commencement

This Act comes into operation as follows —

- (a) Part 1 — on the day on which this Act receives the Royal Assent;
- (b) Part 7 and Part 8 Division 2 — on a day fixed by proclamation;
- (c) the rest of the Act — on 1 January 2019.

3. Relationship with other Acts

- (1) The *Betting Tax Act 2018* and the *Taxation Administration Act 2003* are to be read with this Act as if they formed a single Act.
- (2) A term has the same meaning in this Act as it has in the *Taxation Administration Act 2003* unless the contrary intention appears in this Act.

4. Terms used

In this Act —

assessment period means each financial year beginning on or after 1 July 2019;

bet does not include a bet that is part of —

- (a) a permitted amusement with prizes, permitted bingo, permitted gaming, a permitted lottery or permitted two-up as those terms are defined in the *Gaming and Wagering Commission Act 1987* section 3(1); or
- (b) a lottery conducted under the *Lotteries Commission Act 1990*; or

- (c) a game conducted or played in a casino as defined in the *Casino Control Act 1984* section 3(1); or
- (d) an interstate game; or
- (e) another game or lottery, similar to a game or lottery mentioned in paragraph (a), (b), (c) or (d), that is prescribed;

betting exchange —

- (a) means a facility, electronic or otherwise, that enables a person —
 - (i) to place or accept, through the operator of the facility, a bet with another person; or
 - (ii) to place with the operator of the facility a bet that, on acceptance, is matched with an opposing bet placed with and accepted by the operator;
- but
- (b) does not include a facility, electronic or otherwise, that enables a person to place a bet only with a betting operator;

betting exchange bet means a bet placed or accepted by means of a betting exchange;

betting operations has the meaning given in section 5;

betting operator means a person who —

- (a) is authorised, under a licence or other authority under a law of this State, another State or the Commonwealth, to conduct betting operations from a place in Australia; or
- (b) under a law of this State, another State or the Commonwealth, is exempt from the authorisation requirements that would otherwise apply for conducting betting operations from a place in Australia;

betting revenue has the meaning given in section 7(2);

betting tax means the tax imposed by the *Betting Tax Act 2018* section 4;

betting tax rate means the rate of betting tax imposed by the *Betting Tax Act 2018* section 4;

eligible payments has the meaning given in section 7(3);

free component means an amount, used to place all or part of a bet or as consideration for, or in relation to, all or part of a bet, that —

- (a) is provided to the person placing the bet by the betting operator with whom the bet is placed; and
- (b) is not immediately redeemable by the person for cash;

general bet means a bet other than a betting exchange bet or a pooled bet;

interstate game means any of the following games conducted by a person under a licence or other authority under a law of another State or the Commonwealth —

- (a) a lottery (including a raffle) or the supply of lottery tickets (including raffle tickets);
- (b) a game commonly known as keno, bingo, a Calcutta sweep, lucky envelopes, two-up or an art union;
- (c) a promotional game or trade promotion lottery;
- (d) another game or lottery that is prescribed;

lay-off bet means a bet placed with a betting operator, if the bet is placed —

- (a) for the purpose of reducing the liability of another betting operator; and
- (b) by that other betting operator;

pool means a pool of pooled bets;

pooled bet means a bet in a system in which —

- (a) all bets are placed in a pool from which a betting operator's fee or commission is taken; and
- (b) dividends, prizes or winnings are paid out of the pool;

prescribed means prescribed by regulations made under this Act;

registered means registered under section 20(1) or (2);

return means a return lodged under Part 4;

return period, in relation to a betting operator, means —

- (a) a month; or
- (b) if the betting operator is exempt under section 23 from lodging a return for each month, the period for which the betting operator is required to lodge a return;

taxable betting revenue has the meaning given in section 7(1);

threshold amount means \$150 000.

5. Betting operations

A person conducts **betting operations** if the person, whether in person or through an agent or a telecommunication device —

- (a) receives bets; or
- (b) pays, negotiates or settles bets; or
- (c) operates a betting exchange.

~~*[Parts 2-8 have not come into operation²]*~~

s. 5

Notes

¹—This is a compilation of the *Betting Tax Assessment Act 2018*. The following table contains information about that Act^{1a}.

Compilation table

Short title	Number and year	Assent	Commencement
<i>Betting Tax Assessment Act 2018 Pt. 1</i>	37 of 2018	12-Dec-2018	12-Dec-2018 (see s. 2(a))

^{1a}—On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

Provisions that have not come into operation

Short title	Number and year	Assent	Commencement
<i>Betting Tax Assessment Act 2018 Pt. 2-8</i> ²	37 of 2018	12-Dec-2018	Pt. 7 and Pt. 8 Div. 2: to be proclaimed (see s. 2(b)); Act other than Pt. 7 and Pt. 8 Div. 2: 1-Jan-2019 (see s. 2(e))

²—On the date as at which this compilation was prepared, the *Betting Tax Assessment Act 2018 Pt. 2-8* had not come into operation. They read as follows:

Part 2 — Taxable betting revenue

6. References to WA bets

- (1) A reference in this Part to a WA bet, or a WA bet of a particular type, is a reference to a bet, or a bet of that type, placed by —
 - (a) an individual located in Western Australia at the time of placing the bet; or
 - (b) a body corporate whose principal place of business is located in Western Australia at the time of placing the bet.
- (2) For the purposes of subsection (1)(a), if a betting operator complies with section 14(1), but is unable to identify the location of the individual placing the bet, the individual is taken to be located at the individual's residential address.
- (3) When determining if a lay-off bet is a WA bet under subsection (1), it does not matter whether or not the liability the betting operator seeks to reduce by placing the lay-off bet relates to WA bets placed with the betting operator.

7. Taxable betting revenue

- (1) The **taxable betting revenue** of a betting operator for a period is the betting revenue of the betting operator for the period less the eligible payments of the betting operator for the period.
- (2) The **betting revenue** of a betting operator for a period is the total of —
 - (a) the amount worked out under section 9 for the period in relation to WA betting exchange bets placed with the betting operator; and
 - (b) the amount worked out under section 10(1) for the period in relation to WA pooled bets placed with the betting operator; and

- (c) the amount worked out under section 11(1) for the period in relation to WA general bets placed with the betting operator; and
 - (d) any amounts the betting operator became entitled to retain during the period on account of unclaimed winnings in relation to WA bets; and
 - (e) any other amounts the betting operator became entitled to receive during the period as consideration for, or in relation to, WA bets placed with the betting operator; and
 - (f) any other amount that is prescribed for bets generally or for a bet of a particular type.
- (3) The **eligible payments** of a betting operator for a period are the total of —
- (a) the amount worked out under section 10(3) for the period in relation to WA pooled bets placed with the betting operator; and
 - (b) the amount worked out under section 11(2) for the period in relation to WA general bets placed with the betting operator; and
 - (c) any other amount that is prescribed for bets generally or for a bet of a particular type.

8. Particular payments excluded in working out eligible payments

- (1) In working out an amount mentioned in section 7(3)(a), (b) or (c) the following cannot be taken into account —
- (a) the provision or granting by the betting operator of any non-cash reward, however described;
 - (b) the payment of an amount to a person other than a person who placed a bet with the betting operator;

- (c) the payment of an amount that —
 - (i) is placed at the discretion of the betting operator;
or
 - (ii) results in a person who placed a bet with the betting operator receiving an amount that is more than the amount the person is legally entitled to receive under the terms on which the bet was placed with the betting operator;
 - (d) the payment of an amount as part of an arrangement under which —
 - (i) the betting operator offers an opportunity for a person (a *participant*) to win, at no or a nominal cost to the participant, an amount by betting on the outcome of a stated event or contingency or a stated series of events or contingencies; and
 - (ii) the total of all amounts payable by the betting operator in relation to bets placed by the participant may reasonably be expected to exceed the total of any amounts received by the betting operator for bets placed under the arrangement; and
 - (iii) the betting operator's primary purpose is to attract or encourage a participant to bet with the betting operator, or to promote its betting operations to a participant, beyond the arrangement;
 - (e) the payment of any other amount that is prescribed.
- (2) Subsection (1)(a) does not apply to the provision or granting by the betting operator of a non-cash reward, if —
- (a) the reward is the refund of a free component; and
 - (b) the person who placed the bet is legally entitled to receive the reward under the terms on which the bet was placed with the betting operator; and

- (c) the reward is not given at the discretion of the betting operator.
- (3) Subsection (1)(b) does not apply to the payment of an amount that discharges, wholly or partly, a legal obligation of the betting operator to pay an amount in relation to a WA bet to the person who placed the bet with the betting operator.
- (4) In working out an amount mentioned in section 7(3)(a) or (c) the payment of an amount by the betting operator into a pool on account of a free component cannot be taken into account.

9. Betting revenue: WA betting exchange bets

For the purposes of section 7(2)(a), the amount is the total amount of all fees and commissions the betting operator received during the period in relation to WA betting exchange bets placed with the betting operator.

10. Betting revenue and eligible payments: WA pooled bets

- (1) For the purposes of section 7(2)(b), the amount is the total revenue from pools that the betting operator received during the period.
- (2) For the purposes of subsection (1), the revenue from a pool for a betting operator is the amount worked out using the formula —

$$\left(1 - \frac{D}{(T - R)}\right) \times (A - W)$$

where —

D is the total amount of dividends, prizes or winnings paid or payable out of the pool;

T is the total amount of pooled bets in the pool;

R is the total amount of refunds paid in respect of the pool;

- A is the total amount of WA pooled bets placed with the betting operator in the pool;
- W is the total amount of refunds paid in respect of WA pooled bets placed with the betting operator in the pool.
- (3) For the purposes of section 7(3)(a), the amount is the total of —
- (a) all amounts paid by the betting operator during the period into a pool; and
 - (b) all amounts paid by the betting operator during the period to a person who placed a pooled bet with the betting operator as additional dividends, prizes or winnings to the dividends, prizes or winnings payable out of a pool.

11. Betting revenue and eligible payments: WA general bets

- (1) For the purposes of section 7(2)(c), the amount is the total amount of all WA general bets placed with the betting operator during the period.
- (2) For the purposes of section 7(3)(b), the amount is the total of all amounts paid by the betting operator during the period in relation to WA general bets placed with the betting operator.

12. Amount of bets generally

- (1) If all or part of a bet is placed other than in cash, the amount of the bet includes the monetary value of the non-cash consideration comprising the bet when the bet is placed.
- (2) If an amount of a bet is expressed in a currency other than Australian currency, the amount is the amount expressed in Australian currency according to the buy rate of exchange reported by the Reserve Bank of Australia and applicable in Australia on —
 - (a) the day on which the bet is placed; or

s. 13

- (b) if the rate is not obtainable for Australia on that day — the last earlier day on which the rate was obtainable for Australia.

13. Free components

- (1) A reference in this Act to an amount paid by a betting operator is, if the amount is paid or partly paid with a free component, taken to be or include a reference to the amount of the free component.
- (2) If a free component is used to place all or part of a WA bet, the amount of the bet is taken to be or include the free component.
- (3) If a free component is used as consideration for, or in relation to, all or part of a WA bet, the consideration is taken to be or include the free component.
- (4) If a free component is used to place all or part of a WA bet or as consideration for, or in relation to, all or part of a WA bet, the free component is taken to be an amount received by the betting operator.
- (5) If a free component is used to place all or part of a betting exchange bet, any fee or commission received by the operator of the betting exchange in relation to the bet is taken to be calculated as if the free component is cash.
- (6) If a free component is used to place all or part of a pooled bet, the free component is taken to be an amount placed into the pool.

14. Betting operator to identify location of individual or principal place of business

- (1) A betting operator must, before accepting a bet from an individual, take all reasonable steps to identify the location of the individual at the time the bet was placed.

Penalty for this subsection: a fine of \$20 000.

- (2) A betting operator must, before accepting a bet from a body corporate, take all reasonable steps to identify the principal place of business of the body corporate at the time the bet was placed.

Penalty for this subsection: a fine of \$20 000.

Part 3 — Liability and assessment

15. Betting tax payable on taxable betting revenue

Betting tax is payable, in accordance with this Act, the *Betting Tax Act 2018* and the *Taxation Administration Act 2003*, on the taxable betting revenue of a betting operator.

16. Time for payment of betting tax

Betting tax is due for payment on the last day for lodging the return specifying the taxable betting revenue on which the betting tax is payable.

17. Betting operator liable to pay betting tax

(1) In this section —

previous return period, in relation to another return period, means a return period that occurs before, and in the same assessment period as, the other return period.

(2) A betting operator is liable to pay betting tax for a return period if —

- (a) the total of the taxable betting revenue of the betting operator for the return period and any previous return period exceeds the threshold amount; and
- (b) the amount worked out under subsection (3) is more than zero.

(3) The amount of betting tax a betting operator is liable to pay for a return period is worked out using the formula —

$$((R - T) \times B) - P$$

where —

R is the total of the taxable betting revenue of the betting operator for the return period and any previous return period;

- T is the threshold amount;
- B is the betting tax rate expressed as a decimal;
- P is any betting tax paid or payable by the betting operator for any previous return period.

- (4) The Commissioner is not required to make a refund of betting tax paid at the end of a return period, if the amount worked out under subsection (3) is less than zero.

18. Annual reconciliation

- (1) If, at the end of an assessment period, the sum of the amounts of betting tax that a betting operator is liable to pay under section 17 for the return periods in the assessment period is greater than the amount of betting tax that the betting operator is liable to pay for the assessment period, the betting operator is entitled to a refund or rebate of the difference.
- (2) The amount of betting tax that a betting operator is liable to pay for an assessment period is —
- (a) if the taxable betting revenue of the betting operator for the assessment period exceeds the threshold amount — the amount worked out under subsection (3); or
 - (b) if the taxable betting revenue of the betting operator for the assessment period is less than or equal to the threshold amount — nil.
- (3) For the purposes of subsection (2)(a), the amount is worked out using the formula —

$$((R - T) \times B)$$

where —

R is the taxable betting revenue of the betting operator for the assessment period;

T is the threshold amount;

B is the betting tax rate expressed as a decimal.

- (4) Subject to the *Taxation Administration Act 2003* section 17, the Commissioner must make any reassessment necessary to give effect to this section.

Part 4 — Registration and returns

19. Application for registration

- (1) A betting operator who is not registered must, in accordance with subsection (2), apply to the Commissioner for registration if the taxable betting revenue of the betting operator for an assessment period exceeds the threshold amount.

Penalty for this subsection: a fine of \$20 000.

- (2) The application must be made —
- (a) in an approved form; and
 - (b) within 7 days after the end of the month in which the criterion in subsection (1) is satisfied.

20. Registration

- (1) On receiving an application under section 19, the Commissioner must register the applicant if it appears to the Commissioner that the betting operator is liable to pay betting tax.
- (2) The Commissioner may register a betting operator, although the betting operator has not applied for registration under section 19, if it appears to the Commissioner that the betting operator is, or is likely to become, liable to pay betting tax.
- (3) If the Commissioner registers a betting operator, the Commissioner must give the betting operator notice of the registration.

21. Cancellation of registration

- (1) The Commissioner must cancel the registration of a person if —
- (a) the Commissioner is aware that the person has ceased to be a betting operator; and
 - (b) the person has lodged all returns the person is required to lodge; and

- (c) the person has paid the betting tax the person is liable to pay in relation to those returns.
- (2) The Commissioner may cancel the registration of a person, during an assessment period, on the Commissioner's initiative or on the application of the person, if —
 - (a) the Commissioner is satisfied that the taxable betting revenue of the person for the assessment period will not exceed the threshold amount; and
 - (b) the person has lodged all returns the person is required to lodge; and
 - (c) the person has paid the betting tax the person is liable to pay in relation to those returns.
- (3) As soon as practicable after cancelling the registration of a person, the Commissioner must give the person a notice stating —
 - (a) that the registration has been cancelled; and
 - (b) the day on which the registration was cancelled.

22. Returns

- (1) A betting operator who is registered or required to apply for registration must, in accordance with subsection (2), lodge a return for each month specifying the taxable betting revenue of the betting operator for the month.
Penalty for this subsection: a fine of \$5 000.
- (2) The betting operator must lodge the return —
 - (a) in an approved form; and
 - (b) within 28 days after the end of the month or within any further period allowed by the Commissioner.

23. Exemption from lodging monthly returns

- (1) The Commissioner may, on the Commissioner's initiative or on the application of a betting operator, by notice given to the

betting operator, exempt the betting operator from the requirement to lodge a return for each month.

- (2) The notice —
 - (a) must include a condition requiring the betting operator to lodge a return for each period stated in the notice specifying the taxable betting revenue of the betting operator for that period; and
 - (b) must include a condition requiring the betting operator to lodge the return within a period stated in the notice; and
 - (c) may include any other condition the Commissioner considers appropriate.
- (3) An exemption continues in force until it is revoked.
- (4) The Commissioner may amend or revoke an exemption by giving the betting operator notice of the amendment or revocation.
- (5) An exemption does not exempt the betting operator from any liability to pay betting tax, even if it has the effect of postponing the time for payment of betting tax.
- (6) A betting operator who is given an exemption must lodge returns in accordance with the conditions included in the notice.
Penalty for this subsection: a fine of \$5 000.

Part 5 — Miscellaneous

24. Arrangements for avoidance may be disregarded

- (1) This section applies if a person enters into an agreement, transaction or arrangement, whether in writing or otherwise, that has the effect of reducing, postponing or avoiding the liability of any person to the assessment, imposition or payment of betting tax or penalty tax.
- (2) The Commissioner may do either or both of the following —
 - (a) decide to disregard the agreement, transaction or arrangement for 1 or more periods;
 - (b) decide 1 or more of the matters mentioned in subsection (3).
- (3) The matters are the following —
 - (a) that the betting revenue of a betting operator for a particular period is taken to include an additional amount;
 - (b) that an amount included in the eligible payments of a betting operator for a particular period is to be disregarded;
 - (c) that, because of a decision made in respect of a matter mentioned in paragraph (a) or (b), the taxable betting revenue of a betting operator for a particular period is taken to include an additional amount;
 - (d) that a bet placed with a betting operator —
 - (i) is taken to have been placed by a person other than the person who purportedly placed the bet or at a place other than the place where the bet was purportedly placed; and
 - (ii) if applicable, is a WA bet within the meaning of section 6 for the purpose of working out the taxable betting revenue of the betting operator for a particular period;

- (e) that —
 - (i) a party to the agreement, transaction or arrangement is taken to be a betting operator; and
 - (ii) a payment placed in respect of the agreement, transaction or arrangement is taken to be taxable betting revenue of the party for a particular period.
- (4) If the Commissioner makes a decision under subsection (2) about a betting operator or another party to the agreement, transaction or arrangement, the Commissioner must give the betting operator or party a notice that states the decision and the reasons for the decision.

25. Keeping records

- (1) A betting operator who is registered or required to apply for registration must keep —
 - (a) the records that are prescribed for the purposes of this section (if any); and
 - (b) any other records necessary to enable the Commissioner to determine the betting operator’s liability to pay betting tax.

Penalty for this subsection: a fine of \$20 000.

- (2) Despite the *Taxation Administration Act 2003* section 87, the betting operator must retain the records for at least 5 years, or for any longer period that is prescribed, after the bet to which the records relate is placed.

Penalty for this subsection: a fine of \$20 000.

- (3) Despite the *Taxation Administration Act 2003* section 89(1), the records may be kept in another State.

- (4) The betting operator must keep the records in Australia.

Penalty for this subsection: a fine of \$20 000.

- (5) The Commissioner may recover as a debt, from a betting operator, costs reasonably incurred by the Commissioner as a result of the betting operator's failure to comply with subsection (4).

26. Regulations

- (1) The Governor may make regulations prescribing matters —
 - (a) required or permitted by this Act to be prescribed; or
 - (b) necessary or convenient to be prescribed for giving effect to this Act.
- (2) Regulations may be expressed to apply to taxable betting revenue for a period before the day on which the regulations come into operation if the application of the regulations to the taxable betting revenue would not adversely affect a person who is or may be liable to pay betting tax on the taxable betting revenue.

Part 6 — Transitional provisions

27. First assessment period and threshold amount

- (1) Despite the definition of *assessment period* in section 4, the first assessment period is the period beginning on 1 January 2019 and ending on 30 June 2019.
- (2) Despite the definition of *threshold amount* in section 4, the threshold amount for the first assessment period is \$75 000.

28. Betting revenue relating to bets placed before 1 January 2019

In working out an amount mentioned in section 7(2)(d) or (f) an amount the betting operator becomes entitled to retain on account of unclaimed winnings that relate to a bet placed before 1 January 2019 cannot be taken into account.

29. Eligible payments relating to bets placed before 1 January 2019

In working out an amount mentioned in section 7(3)(a), (b) or (c) the payment of an amount that is made on or after 1 January 2019 and relates to a bet placed before 1 January 2019 cannot be taken into account.

Part 7 — Repeals

~~30. *Bookmakers Betting Levy Act 1954* repealed~~

~~— The *Bookmakers Betting Levy Act 1954* is repealed.~~

~~31. *Racing and Wagering Western Australia Tax Act 2003* repealed~~

~~— The *Racing and Wagering Western Australia Tax Act 2003* is repealed.~~

[\[Part 7 has not come into operation².\]](#)

Part 8 — Other Acts amended

Division 1 — Amendments commencing on 1 January 2019

Subdivision 1 — *Betting Control Act 1954* amended

32. Act amended

This Subdivision amends the *Betting Control Act 1954*.

33. Section 27E amended

After section 27E(2)(a) insert:

- (aa) for the purpose of the Commissioner (as defined in the *Taxation Administration Act 2003* Glossary clause 1) performing the Commissioner's functions in relation to betting tax (as defined in the *Betting Tax Assessment Act 2018* section 4); or

34. Part 6 inserted

After section 33 insert:

Part 6 — Transitional provisions for *Betting Tax Assessment Act 2018*

34. Application of s. 14, 15 and 16 on or after 1 January 2019

Sections 14, 15 and 16 do not apply to or in relation to a bet made on or after 1 January 2019.

35. Application of s. 18A on or after 1 January 2019

Section 18A does not apply to or in relation to a race meeting conducted on or after 1 January 2019 or a bet made on or after 1 January 2019.

Subdivision 2 — *Racing and Wagering Western Australia Act 2003* amended

35. Act amended

This Subdivision amends the *Racing and Wagering Western Australia Act 2003*.

36. Section 68 amended

In section 68(3) delete “section 107A(2).” and insert:

sections 107A(2) and 107B(3).

37. Section 77 amended

In section 77(2)(da) delete “section 107A(2); and” and insert:

sections 107A(2) and 107B(3); and

38. Section 102 amended

In section 102(2)(a)(ii) after “paid” insert:

or payable

39. Section 106 amended

After section 106(1)(g) insert:

- (ga) any amount of betting tax payable under the *Betting Tax Assessment Act 2018* section 15;

40. Section 107B inserted

After section 107A insert:

107B. Allocation and distribution of proportion of funds from betting tax

- (1) Each month the Treasurer must pay to RWWA an amount equal to 30% of the amount of betting tax imposed by the *Betting Tax Act 2018* section 4 that was credited to the Consolidated Account in the previous month.
- (2) Payments under subsection (1) must be —
 - (a) charged to the Consolidated Account which is appropriated accordingly; and
 - (b) credited to an account (the *betting tax account*) maintained under section 88 for the sole purpose of dealing with those payments under this section.
- (3) The funds in the betting tax account must be paid or credited by RWWA, in such amounts as it determines, to —
 - (a) thoroughbred racing clubs registered with RWWA; and
 - (b) harness racing clubs registered with RWWA; and

- (c) greyhound racing clubs registered with RWWA.

41. Part 9 inserted

After section 122 insert:

Part 9 — Transitional provisions for *Betting Tax Assessment Act 2018*

123. Application of s. 102 on or after 1 January 2019

Section 102 does not apply to or in relation to a wager made on or after 1 January 2019.

124. Application of s. 107 on or after 1 January 2019

- (1) Section 107 does not apply to moneys received by RWWA in respect of totalisator or fixed odds wagering if the wagering occurs on or after 1 January 2019.
- (2) For the purposes of subsection (1) wagering occurs when a wager is placed.

Subdivision 3 — *Racing and Wagering Western Australia Tax Act 2003* amended

42. Act amended

This Subdivision amends the *Racing and Wagering Western Australia Tax Act 2003*.

43. Section 3 amended

In section 3 in the definition of *gross revenue* paragraph (b) after “paid” insert:

or payable

Subdivision 4 — *Taxation Administration Act 2003* amended

44. Act amended

This Subdivision amends the *Taxation Administration Act 2003*.

45. Section 3 amended

After section 3(1)(jb) insert:

(jc) the *Betting Tax Act 2018*;

(jd) the *Betting Tax Assessment Act 2018*;

46. Section 17 amended

In section 17(3) after “pay-roll tax” insert:

or betting tax

47. Section 114 amended

In section 114(3):

(a) in paragraph (c)(ii) delete “Treasurer;” and insert:

Treasurer; or

(b) after paragraph (c)(ii) insert:

- (iii) an officer of the department of the Public Service principally assisting in the administration of the *Betting Control Act 1954*, the *Gaming and Wagering Commission Act 1987* or the *Racing and Wagering Western Australia Act 2003*;

[\[Part 8 Div. 2 has not come into operation².\]](#)

Notes

¹ [This is a compilation of the *Betting Tax Assessment Act 2018*. The following table contains information about that Act ^{1a}.](#)

Compilation table

<u>Short title</u>	<u>Number and year</u>	<u>Assent</u>	<u>Commencement</u>
Betting Tax Assessment Act 2018 (other than Pt. 7 and Pt. 8 Div. 2)	37 of 2018	12 Dec 2018	Pt. 1: 12 Dec 2018 (see s. 2(a)); Pt. 2-6 and Pt. 8 Div. 1: 1 Jan 2019 (see s. 2(c))

^{1a} [On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.](#)

Provisions that have not come into operation

<u>Short title</u>	<u>Number and year</u>	<u>Assent</u>	<u>Commencement</u>
Betting Tax Assessment Act 2018 Pt. 7 and Pt. 8 Div. 2 ²	37 of 2018	12 Dec 2018	1 Feb 2019 (see s. 2(b) and Gazette 25 Feb 2019 p. 193)

² [On the date as at which this compilation was prepared, the *Betting Tax Assessment Act 2018* Pt. 7 and Pt. 8 Div. 2 had not come into operation. They read as follows:](#)

Part 7 — Repeals

30. *Bookmakers Betting Levy Act 1954* repealed

[The *Bookmakers Betting Levy Act 1954* is repealed.](#)

31. *Racing and Wagering Western Australia Tax Act 2003* repealed

[The *Racing and Wagering Western Australia Tax Act 2003* is repealed.](#)

Part 8 — Other Acts amended

Division 2 — Amendments commencing on proclamation

Subdivision 1 — *Betting Control Act 1954* amended

48. Act amended

This Subdivision amends the *Betting Control Act 1954*.

49. Long title amended

In the long title delete “levy on money paid or promised to bookmakers, other betting operators or RWWA as consideration for bets;” and insert:

racetrack bets levy on the gross revenue or turnover of betting operators;

50. Section 4 amended

In section 4(1) delete the definition of *fixed odds bet* and insert:

fixed odds bet means a fixed odds wager as defined in the RWWA Act section 3(1);

51. Section 11E amended

In section 11E(4)(a) delete “or bookmakers’ betting levy”.

52. Section 12 amended

- (1) In section 12(5)(c)(ii) delete “number; and” and insert:

number.

- (2) Delete section 12(5)(c)(iii) and (iv).

53. Section 13 amended

- (1) Before section 13(1) insert:

- (1A) In this section —

total turnover means the aggregate of the turnover that relates to bets made under this Act;

turnover —

- (a) means the amount of money paid or promised as the consideration for bets made by a bookmaker, whether the bets are —
 - (i) made by the bookmaker as a party to the bet; or
 - (ii) negotiated by the bookmaker as agent for another person;but
 - (b) does not include any money promised or paid by a bookmaker as the consideration for a bet made by the bookmaker on the bookmaker's own behalf in the capacity of a backer but not in the capacity of a bookmaker.
- (1B) For the purposes of the definition of *turnover* in subsection (1A), the Commission has an absolute discretion to decide what is and what is not a bet made by a bookmaker on the bookmaker's own behalf in the capacity of a backer but not in the capacity of a bookmaker.
- (2) Delete section 13(2).

54. Section 14A amended

In section 14A(3):

- (a) in paragraph (a) delete “bookmaker’s betting levy” and insert:

annual licence fee
- (b) in paragraph (b) delete “operator.” and insert:

operator; and
- (c) after paragraph (b) insert:
 - (c) to a penalty fee were a reference to an additional racing bets levy; and
 - (d) to money due in respect of an annual licence fee were a reference to money due as racing bets levy; and
 - (e) to an assessment to be made of the amount of fee due were a reference to an assessment to be made of the amount on which, in the judgment of the Commission, racing bets levy ought to be levied.

55. Sections 14B to 16 deleted

Delete sections 14B to 16.

56. Section 17 amended

In section 17:

- (a) delete “payment of —” and insert:

payment of an annual licence fee in respect of —

- (b) delete paragraphs (a) and (b) and insert:

- (a) a bookmaker’s licence; or
(b) an authorisation to possess and operate a totalisator,

Note: The heading to amended section 17 is to read:

Effect on annual licence fee of not being entitled to receive or retain consideration

57. Section 17A amended

- (1) Before section 17A(1) insert:

- (1A) In this section —
total turnover has the meaning given in section 13(1A);
turnover has the meaning given in section 13(1A).

- (2) Delete section 17A(2).

58. Sections 18 and 18A deleted

Delete sections 18 and 18A.

59. Section 18B amended

- (1) In section 18B(1):

- (a) delete “fee, or any bookmakers’ betting levy or further levy” and insert:

fee

- (b) in paragraph (a) delete “fee or any bookmakers’ betting levy; and” and insert:

fee; and

(c) in paragraph (b) delete “or levy”.

(2) In section 18B(2):

(a) in paragraph (a) delete “or as bookmaker’s betting levy or further levy”;

(b) in paragraph (b) delete “fee or any bookmakers’ betting levy,” and insert:

fee,

(c) delete “due or upon which, in the judgement of the Commission, bookmakers’ betting levy or further levy ought to be levied.” and insert:

due.

(3) In section 18B(3):

(a) in paragraph (a) delete “fee, or the bookmakers’ betting levy or further levy, and of any additional levy” and insert:

fee

(b) in paragraph (b) delete “fee, or of the bookmakers’ betting levy or further levy, and any additional levy,” and insert:

fee

(4) In section 18B(5):

(a) delete “in respect of an annual licence fee or any bookmakers’ betting levy or further levy” and insert:

an amount in respect of an annual licence fee

(b) delete “or additional bookmakers’ betting levy, an amount equal to the amount of the fee or levy” and insert:

an amount equal to the amount of the fee

(c) delete “or the additional levy,”.

Note: The heading to amended section 18B is to read:

Assessment of annual licence fee

60. Section 19 deleted

Delete section 19.

61. Section 33 amended

In section 33(1)(b)(xv) delete “the assessment, payment and recovery of bookmakers’ betting tax or of bookmakers’ betting levy,”.

62. Part 6 deleted

Delete Part 6.

Subdivision 2 — *Gaming and Wagering Commission Act 1987* amended

63. Act amended

This Subdivision amends the *Gaming and Wagering Commission Act 1987*.

64. Section 7 amended

Delete section 7(1)(ea).

65. Section 9 amended

- (1) In section 9(2) delete “which, subject to subsection (2a),” and insert:

which

- (2) Delete section 9(2a).

66. Section 110A amended

- (1) In section 110A(1) delete “or 107”.
- (2) Delete section 110A(2).

Subdivision 3 — *Racing and Wagering Western Australia Act 2003* amended

67. Act amended

This Subdivision amends the *Racing and Wagering Western Australia Act 2003*.

68. Section 68 amended

In section 68(2)(b) delete “sections 105(5) and” and insert:

section

69. Section 77 amended

In section 77(2)(c) delete “sections 105(5) and” and insert:

section

70. Section 102 deleted

Delete section 102.

71. Section 105 deleted

Delete section 105.

72. Section 106 amended

- (1) Delete section 106(1)(f).
- (2) In section 106(1)(g) delete “or 107”.

73. Section 107 deleted

Delete section 107.

74. Section 114 deleted

Delete section 114.

75. Part 9 deleted

Delete Part 9.

Subdivision 4 — *Racing Penalties (Appeals) Act 1990* amended

76. Act amended

This Subdivision amends the *Racing Penalties (Appeals) Act 1990*.

77. Section 24 amended

In section 24(4)(a):

- (a) delete “105(1)(h) or”;
- (b) delete “105 or”.

