



Western Australia

Racing and Wagering Western Australia Tax Act 2003

Compare between:

[12 Dec 2018, 00-d0-00] and [01 Jan 2019, 00-e0-02]

Racing and Wagering Western Australia Tax Act 2003

An Act to impose a tax on money paid in respect of wagers made through or with Racing and Wagering Western Australia.

1. Short title

This Act may be cited as the *Racing and Wagering Western Australia Tax Act 2003*.

2. Commencement

This Act comes into operation on a day to be fixed by proclamation.

3. Interpretation

In this Act —

fixed odds wager has the same meaning as in the RWWA Act;
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 [or payable](#) 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;

RWWA means Racing and Wagering Western Australia established under the RWWA Act;

RWWA Act means the *Racing and Wagering Western Australia Act 2003*;

totalisator has the same meaning as in the RWWA Act.

[Section 3 amended ~~by~~ No. 3 of 2007 s. 4; [No. 37 of 2018 s. 43.](#)]

4. Tax for totalisator wagers

- (1) Subject to subsection (2), the rate of tax imposed by this Act and payable under the RWWA Act in relation to wagers included in a totalisator is 5% of all moneys paid to RWWA in respect of those wagers made through or with RWWA under the RWWA Act.
- (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.

[Section 4 amended ~~by~~ No. 3 of 2007 s. 5.]

5. Tax for fixed odds wagers

The rate of tax imposed by this Act and payable under the RWWA Act in relation to fixed odds wagers is —

- (a) 2% of all moneys paid to RWWA in respect of fixed odds wagers made on horse or greyhound races; and
- (b) 0.5% of all moneys paid to RWWA in respect of fixed odds wagers made on events, including sporting events,

through or with RWWA under the RWWA Act.

Notes

¹ This is a compilation of the *Racing and Wagering Western Australia Tax Act 2003* and includes the amendments made by the other written laws referred to in the following table ^{1a}.

Compilation table

Short title	Number and Year	Assent	Commencement
<i>Racing and Wagering Western Australia Tax Act 2003</i>	37 of 2003	26 Jun 2003	30 Jan 2004 (see s. 2 and <i>Gazette</i> 30 Jan 2004 p. 397)
<i>Racing and Wagering Western Australia Tax Amendment Act 2007</i>	3 of 2007	28 Mar 2007	1 Jul 2007 (see s. 2)
Betting Tax Assessment Act 2018 Pt. 8 Div. 1 Subdiv. 3	37 of 2018	12 Dec 2018	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

Short title	Number and year	Assent	Commencement
<i>Betting Tax Assessment Act 2018</i> s. 31 and Pt. 8 Div. 1 Subdiv. 331 ²	37 of 2018	12 Dec 2018	To be proclaimed 1 Feb 2019 (see s. 2(b)) and <i>Gazette</i> 25 Jan 2019 p. 193

² On the date as at which this compilation was prepared, the *Betting Tax Assessment Act 2018* s. ~~31~~ and Pt. ~~8 Div. 1 Subdiv. 331~~ had not come into operation. ~~They read~~[It reads](#) as follows:

- 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 1—Amendments commencing on 1 January 2019~~

**~~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~~