Western Australia

Bookmakers Betting Levy Act 1954

Compare between:

[12 Dec 2018, 03-b0-02] and [01 Feb 2019, 03-c0-00]

Western Australia

Bookmakers Betting Levy Act 1954

An Act to impose a levy on money paid or promised as the consideration for bets made by or on behalf of bookmakers.

[Long title amended: No. 63 of 1995 s. 88.]

##### 1. Short title

This Act may be cited as the *Bookmakers Betting Levy Act 1954*1.

[Section 1 amended: No. 63 of 1995 s. 89.]

##### 2. Bookmakers’ betting levy

(1) The rate of bookmakers’ betting levy imposed by this Act and payable under the *Betting Control Act 1954* is —

(a) in respect of a bookmaker’s turnover from betting on a sporting event or contingency approved under section 4B of the *Betting Control Act 1954*, the rate of 0.5%; and

(b) in respect of a bookmaker’s turnover from betting on a designated sporting event approved under the *Betting Control Act 1954* section 4A, the rate of 1.5%.

(2) In this section —

turnover has the meaning given in section 14(1) of the *Betting Control Act 1954*.

[Section 2 inserted: No. 28 of 1998 s. 3; amended: No. 28 of 2009 s. 4 and 5.]

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Notes

1 This is a compilation of the *Bookmakers Betting Levy Act 1954* and includes the amendments made by the other written laws referred to in the following table. The table also contains information about any reprint.

Compilation table

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Bookmakers Betting Tax Act 1954*2 | 62 of 1954 (3 Eliz. II No. 62) | 30 Dec 1954 | 30 Dec 1954 |
| *Bookmakers Betting Tax Act Amendment Act 1956* | 49 of 1956 (5 Eliz. II No. 49) | 18 Dec 1956 | 18 Dec 1956 |
| *Bookmakers Betting Tax Act Amendment Act 1959* | 77 of 1959 (8 Eliz. II No. 77) | 14 Dec 1959 | 14 Dec 1959 |
| *Bookmakers Betting Tax Act Amendment Act 1970* | 74 of 1970 | 17 Nov 1970 | 1 Jan 1971 (see s. 2) |
| **Reprint of the *Bookmakers Betting Tax Act 1954* approved 24 Mar 1971** (includes amendments listed above) | | | |
| *Bookmakers Betting Tax Amendment Act 1990* | 59 of 1990 | 17 Dec 1990 | 1 Aug 1989 (see s. 2) |
| *Acts Amendment (Racing and Betting Legislation) Act 1995* Pt. 4 | 63 of 1995 | 27 Dec 1995 | 28 Jun 1996 (see s. 2 and *Gazette* 25 Jun 1996 p. 2901) |
| *Acts Amendment (Betting Tax) Act 1995* Pt. 2 | 64 of 1995 | 27 Dec 1995 | 28 Jun 1996 (see s. 2 and *Gazette* 25 Jun 1996 p. 2901) |
| *Bookmakers Betting Levy Amendment Act 1998* | 28 of 1998 | 30 Jun 1998 | 30 Jun 1998 (see s. 2) |
| **Reprint of the *Bookmakers Betting Levy Act 1954* as at 6 Sep 2002** (includes amendments listed above) | | | |
| *Bookmakers Betting Levy Amendment Act 2009* | 28 of 2009 | 23 Nov 2009 | Act other than s. 1, 2 and 5: 1 Sep 2008 (see s. 2(c)); s. 1 and 2: 23 Nov 2009 (see s. 2(a)); s. 5: 24 Nov 2009 (see s. 2(b)) |
| **Reprint 3: The *Bookmakers Betting Levy Act 1954* as at 23 Oct 2015** (includes amendments listed above) | | | |

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| --- | --- | --- | --- | --- | --- |
|  |  |  | **This Act was repealed by the *Betting Tax Assessment Act 2018* s. 30 (No. 37 of 2018) as at 1 Feb 2019 (see s. 2(b) and *Gazette* 25 Jan 2019 p. 193)** | | |

2 Now known as the *Bookmakers Betting Levy Act 1954*; short title changed (see note under s. 1).