



Western Australia

Racing Bets Levy Regulations 2009

Compare between:

[07 Jul 2018, 00-g0-01] and [09 Apr 2021, 00-h0-00]

Racing Bets Levy Act 2009

Racing Bets Levy Regulations 2009

1. Citation

These regulations are the *Racing Bets Levy Regulations 2009*¹.

2. Commencement

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

3. Terms used

In these regulations —

betting exchange bet means a bet of the type referred to in paragraph (b) of the definition of ***racing bet***;

greyhound race meeting has the meaning given in the *Racing and Wagering Western Australia Act 2003* section 3(1);

harness race meeting has the meaning given in the *Racing and Wagering Western Australia Act 2003* section 3(1);

non-exchange fixed odds bet means a fixed odds wager, as defined in the *Racing and Wagering Western Australia Act 2003* section 3(1), that is not a betting exchange bet;

pari-mutuel bet means a bet in a betting system in which all bets are placed in a pool from which the betting operator's commission is taken and the winning odds are calculated by

dividing the amount remaining in the pool by the amount of the winning bets;

premium race meeting means a race meeting that includes at least one race in respect of which the total amount of the stakes paid (excluding trophies) is at least as follows —

- (a) in the case of a thoroughbred race meeting — \$100 000;
- (b) in the case of a harness race meeting —
 - (i) if the meeting occurs before 1 August 2018 — \$50 000; or
 - (ii) if the meeting occurs on or after 1 August 2018 — \$30 000;
- (c) in the case of a greyhound race meeting — \$30 000;

premium thoroughbred racing season means the period beginning on 1 November in any year and ending on 1 January in the next year;

race meeting has the meaning given in the *Betting Control Act 1954* section 4(1);

racing year means the 12 months beginning on 1 August in any year and ending on 31 July in the next year;

standard race meeting means a race meeting that is not a premium race meeting;

thoroughbred race meeting has the meaning given in the *Racing and Wagering Western Australia Act 2003* section 3(1);

thoroughbred racing has the meaning given in the *Racing and Wagering Western Australia Act 2003* section 3(1).

[Regulation 3 inserted: Gazette 15 Feb 2013 p. 957-8;
amended: Gazette 9 Sep 2014 p. 3241; 6 Jul 2018 p. 2543.]

4. Levy amount: bets placed or accepted before 1 October 2014

- (1) The amount by way of levy to be paid under the *Betting Control Act 1954* section 14A(2) by a betting operator in respect of racing bets placed or accepted on or after 1 September 2008 and before 1 November 2012 is —

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- (a) 1.5% of turnover for each month beginning with September 2008; or
 - (b) either 20% of gross revenue for each month or 0.2% of turnover for each month beginning with September 2008, whichever is the greater, or if the amounts are equal, that amount.
- (2) The amount by way of levy to be paid under the *Betting Control Act 1954* section 14A(2) by a betting operator in respect of racing bets placed or accepted on or after 1 November 2012 and before 1 April 2013 is as follows —
- (a) in the case of racing bets placed or accepted on thoroughbred racing occurring during the premium thoroughbred racing season, 2% of turnover for each month beginning with November 2012;
 - (b) in the case of all other racing bets, 1.5% of turnover for each month beginning with November 2012.
- (3) The amount by way of levy to be paid under the *Betting Control Act 1954* section 14A(2) by a betting operator in respect of racing bets placed or accepted on or after 1 April 2013 and before 1 August 2013 is as follows —
- (a) 1% of turnover for each month beginning with April 2013, unless paragraph (b) applies;
 - (b) if turnover reaches \$833 333, calculated from the 1 April 2013, 1.5% of turnover for each month, or part of a month, after turnover reaches \$833 333,
- but no amount by way of levy is to be paid for any month during which turnover does not reach \$1 000.
- (4) The amount by way of levy to be paid under the *Betting Control Act 1954* section 14A(2) by a betting operator in respect of racing bets placed or accepted on or after 1 August 2013 but before 1 October 2014 is as follows —
- (a) 1% of turnover for each month beginning with August 2013, unless paragraph (b) applies;

- (b) if turnover reaches \$2 500 000, calculated from the beginning of the racing year —
 - (i) in the case of racing bets placed or accepted on thoroughbred racing occurring during the premium thoroughbred racing season, 2% of turnover for each month, or part of a month, after turnover reaches \$2 500 000;
 - (ii) in the case of all other racing bets, 1.5% of turnover for each month, or part of a month, after turnover reaches \$2 500 000,

but no amount by way of levy is to be paid for any month during which turnover does not reach \$1 000.

[Regulation 4 amended: Gazette 12 Oct 2012 p. 4851-2; 15 Feb 2013 p. 958-9; 9 Sep 2014 p. 3241.]

5. Levy amount: bets placed or accepted on or after 1 October 2014 but before 1 August 2018

- (1) The amount by way of levy to be paid under the *Betting Control Act 1954* section 14A(2) by a betting operator in respect of racing bets placed or accepted on a race meeting occurring on or after 1 October 2014 but before 1 August 2018 is set out in this regulation.
- (2) The amount is 1% of turnover for each month beginning with October 2014 unless subregulation (3) or (4) applies.
- (3) If turnover (calculated from the beginning of the racing year) reaches \$3 000 000, the amount is as follows —
 - (a) in the case of pari-mutuel bets placed or accepted on premium race meetings — 2.5% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (b) in the case of pari-mutuel bets placed or accepted on standard race meetings — 1.5% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;

- (c) in the case of betting exchange bets placed or accepted on premium race meetings — 2.5% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (d) in the case of betting exchange bets placed or accepted on standard race meetings — 1.5% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (e) in the case of non-exchange fixed odds bets placed or accepted on premium race meetings — 3% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (f) in the case of non-exchange fixed odds bets placed or accepted on standard race meetings — 2% of turnover for each month, or part of a month, after turnover reaches \$3 000 000.
- (4) No amount is payable for any month during which turnover does not reach \$1 000.

[Regulation 5 inserted: Gazette 9 Sep 2014 p. 3242; amended: Gazette 6 Jul 2018 p. 2543.]

6. Levy amount: bets placed or accepted on or after 1 August 2018

- (1) The amount by way of levy to be paid under the *Betting Control Act 1954* section 14A(2) by a betting operator in respect of racing bets placed or accepted on a race meeting occurring on or after 1 August 2018 is set out in this regulation.
- (2) The amount is 1% of turnover for each month beginning with August 2018 unless subregulation (3) or (6) applies.
- (3) If turnover (calculated from the beginning of the racing year) reaches \$3 000 000, the amount is as follows —
 - (a) in the case of pari-mutuel bets placed or accepted on premium race meetings — 2.5% of turnover for each

- month, or part of a month, after turnover reaches \$3 000 000;
- (b) in the case of pari-mutuel bets placed or accepted on standard race meetings — 2% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (c) in the case of betting exchange bets placed or accepted on premium race meetings — 2.5% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (d) in the case of betting exchange bets placed or accepted on standard race meetings — 1.5% of turnover for each month, or part of a month, after turnover reaches \$3 000 000;
 - (e) in the case of non-exchange fixed odds bets placed or accepted on premium race meetings — for each month, or part of a month, after turnover reaches \$3 000 000, the aggregate of the race meeting amounts calculated under subregulation (4), for the betting operator, in respect of premium race meetings occurring in the month or the part of the month;
 - (f) in the case of non-exchange fixed odds bets placed or accepted on standard race meetings — for each month, or part of a month, after turnover reaches \$3 000 000, the aggregate of the race meeting amounts calculated under subregulation (5), for the betting operator, in respect of standard race meetings occurring in the month or the part of the month.
- (4) For the purposes of subregulation (3)(e), the race meeting amount for a betting operator in respect of a premium race meeting is the greater of the following amounts —
- (a) 22.7% of the betting operator's gross revenue in relation to non-exchange fixed odds bets placed or accepted on the race meeting;

- (b) 2.5% of the betting operator's turnover in relation to non-exchange fixed odds bets placed or accepted on the race meeting.
- (5) For the purposes of subregulation (3)(f), the race meeting amount for a betting operator in respect of a standard race meeting is the greater of the following amounts —
 - (a) 13.6% of the betting operator's gross revenue in relation to non-exchange fixed odds bets placed or accepted on the race meeting;
 - (b) 2% of the betting operator's turnover in relation to non-exchange fixed odds bets placed or accepted on the race meeting.
- (6) No amount is payable for any month during which turnover does not reach \$1 000.

[Regulation 6 inserted: Gazette 6 Jul 2018 p. 2543-4.]

Notes

[†] This is a compilation of the *Racing Bets Levy Regulations 2009* and includes ~~the~~ amendments made by ~~the~~ other written laws ~~referred to in the following~~. [For provisions that have come into operation see the compilation table.](#) [For provisions that have not yet come into operation see the uncommenced provisions table.](#)

Compilation table

Citation	Gazetted Published	Commencement
<i>Racing Bets Levy Regulations 2009</i>	8 Jan 2010 p. 27-8	r. 1 and 2: 8 Jan 2010 (see r. 2(a)); Regulations other than r. 1 and 2: 9 Jan 2010 (see r. 2(b))
<i>Racing Bets Levy Amendment Regulations 2012</i>	12 Oct 2012 p. 4851-2	r. 1 and 2: 12 Oct 2012 (see r. 2(a)); Regulations other than r. 1 and 2: 13 Oct 2012 (see r. 2(b))
<i>Racing Bets Levy Amendment Regulations 2013</i>	15 Feb 2013 p. 957-9	r. 1 and 2: 15 Feb 2013 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Apr 2013 (see r. 2(b))
<i>Racing Bets Levy Amendment Regulations 2014</i>	9 Sep 2014 p. 3240-2	r. 1 and 2: 9 Sep 2014 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Oct 2014 (see r. 2(b))
<i>Racing Bets Levy Amendment Regulations 2018</i>	6 Jul 2018 p. 2542-4	r. 1 and 2: 6 Jul 2018 (see r. 2(a)); Regulations other than r. 1 and 2: 7 Jul 2018 (see r. 2(b))

Uncommenced provisions table

[To view the text of the uncommenced provisions see *Subsidiary legislation as made on the WA Legislation website.*](#)

<u>Citation</u>	<u>Published</u>	<u>Commencement</u>
Racing Bets Levy Amendment Regulations 2021 r. 3-5	SL 2021/39 9 Apr 2021	1 May 2021 (see r. 2(b))