## BOOKMAKERS BETTING TAX.

8° Elizabeth II., No. LXXVII.

No. 77 of 1959.

## AN ACT to amend the Bookmakers Betting Tax Act. 1954-1956.

[Assented to 14th December, 1959.]

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 Bookmakers Short title and citations. Betting Tax Act Amendment Act, 1959.

- (2) In this Act the Bookmakers Betting Tax Act, 1954-1956, is referred to as the principal Act.
- (3) The principal Act as amended by this Act may be cited as the Bookmakers Betting Tax Act, 1954-1959.

Section 2 amended

- 2. Section two of the principal Act is amended by—
  - (a) deleting the word, "and" immediately following paragraph (c);
  - (b) adding after paragraph (d) the word, "and";
  - (c) adding the following paragraph—
    - (e) is, in respect of turnover mentioned in paragraph (f) of subsection (2) of section fourteen of the Betting Control Act, 1954—
      - (i) on so much of that turnover as does not exceed twenty-five thousand pounds, at the rate of two and one-quarter per centum;
      - (ii) on so much of that turnover as exceeds twenty-five thousand pounds but does not exceed fifty thousand pounds, at the rate of two and three-quarters per centum;
      - (iii) on so much of that turnover as exceeds fifty thousand pounds but does not exceed seventyfive thousand pounds, at the rate of three and one-quarter per centum;
      - (iv) on so much of that turnover as exceeds seventy-five thousand pounds but does not exceed one hundred thousand pounds, at the rate of three and threequarters per centum;
      - (v) on so much of that turnover as exceeds one hundred thousand pounds but does not exceed one hundred and twenty-five thousand pounds, at the rate of four and one-quarter per centum;

Rates on off-course turnover after commencement of Betting Control Act Amendment Act, 1959.

- (vi) on so much of that turnover as exceeds one hundred and twenty-five thousand pounds but does not exceed one hundred and fifty thousand pounds, at the rate of four and three-quarters per centum;
- (vii) on so much of that turnover as exceeds one hundred and fifty thousand pounds, at the rate of three and one-half per centum.