Western Australia

Bookmakers Betting Levy Act 1954

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CONTENTS

‑1. Short title 1

2. Bookmakers’ betting levy 1

Notes

Compilation table 2

Provisions that have not come into operation 3

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 by 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 by 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 2%.

(2) In this section —

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

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

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 previous reprint.

Compilation table

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Bookmakers Betting Tax Act 1954*2 | 62 of 1954 | 30 Dec 1954 | 30 Dec 1954 |
| *Bookmakers Betting Tax Act Amendment Act 1956* | 49 of 1956 | 18 Dec 1956 | 18 Dec 1956 |
| *Bookmakers Betting Tax Act Amendment Act 1959* | 77 of 1959 | 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* s. 3 and 4 | 28 of 2009 | 23 Nov 2009 | 1 Sep 2008 (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** |
| *Bookmakers Betting Levy Amendment Act 2009* s. 5 3 | 28 of 2009 | 23 Nov 2009 | 24 Nov 2009 (see s. 2(b) |

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

3 On the date as at which this compilation was prepared, the *Bookmakers Betting Levy Amendment Act 2009* s. 5 had not come into operation. It reads as follows:

5. Section 2 amended

Delete section 2(1)(b) and insert:

(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%.