Western Australia

Racing Bets Levy Act 2009

Racing Bets Levy Regulations 2009

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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. Term used: Commission

 In these regulations —

 Commission means the Gaming and Wagering Commission of Western Australia established under the *Gaming and Wagering Commission Act 1987* section 4(1).

##### 4. Levy amount prescribed

 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 is —

 (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.

##### 5. Basis for selection of levy payable

 (1) A betting operator must, when paying the levy payable under the *Betting Control Act 1954* section 14A(2) in relation to a month, elect to pay the levy under either regulation 4(a) or (b) and advise the Commission, in writing at the time of making the payment, of the election made.

 (2) If a betting operator elects to pay the levy under regulation 4(b), the operator must advise the Commission in writing at the time of making the payment whether the levy is being paid in relation to gross revenue or turnover.

Notes

1 This is a compilation of the *Racing Bets Levy Regulations 2009*. The following table contains information about those regulations.

Compilation table

| **Citation** | **Gazettal** | **Commencement** |
| --- | --- | --- |
| *Racing Bets Levy Regulations 2009* | 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)) |