Western Australia

Racing and Wagering Western Australia Tax Act 2003

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Western Australia

Racing and Wagering Western Australia Tax Act 2003

An Act to impose a tax on money paid in respect of wagers made through or with Racing and Wagering Western Australia.

##### 1. Short title

This Act may be cited as the *Racing and Wagering Western Australia Tax Act 2003*.

##### 2. Commencement

This Act comes into operation on a day to be fixed by proclamation.

##### 3. Interpretation

In this Act —

**“**fixed odds wager**”** has the same meaning as in the RWWA Act;

**“**RWWA**”** means Racing and Wagering Western Australia established under the RWWA Act;

**“**RWWA Act**”** means the *Racing and Wagering Western Australia Act 2003*;

**“**totalisator**”** has the same meaning as in the RWWA Act.

##### 4. Tax for totalisator wagers

The rate of tax imposed by this Act and payable under the RWWA Act in relation to wagers included in a totalisator is 5% of all moneys paid to RWWA in respect of those wagers made through or with RWWA under the RWWA Act.

##### 5. Tax for fixed odds wagers

The rate of tax imposed by this Act and payable under the RWWA Act in relation to fixed odds wagers is —

(a) 2% of all moneys paid to RWWA in respect of fixed odds wagers made on horse or greyhound races; and

(b) 0.5% of all moneys paid to RWWA in respect of fixed odds wagers made on events, including sporting events,

through or with RWWA under the RWWA Act.

Notes

1 This is a compilation of the *Racing and Wagering Western Australia Tax Act 2003*. The following table contains information about that Act.

Compilation table

| **Short title** | **Number and Year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Racing and Wagering Western Australia Tax Act 2003* | 37 of 2003 | 26 Jun 2003 | 30 Jan 2004 (see s. 2 and *Gazette* 30 Jan 2004 p. 397) |