

Western Australia

**Racing and Wagering Western Australia Tax  
Act 2003**

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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**

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

**Compilation table**

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<b>Short title</b>	<b>Number and Year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Racing and Wagering Western Australia Tax Act 2003</i>	37 of 2003	26 Jun 2003	30 Jan 2004 (see s. 2 and <i>Gazette</i> 30 Jan 2004 p. 397)

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