



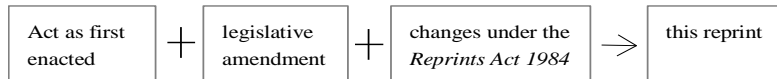
Western Australia

# **Totalisator Agency Board Betting Tax Act 1960**

**Reprinted as at 18 January 2002**

## Guide for using this reprint

### *What the reprint includes*



### ***Endnotes, Compilation table, and Table of provisions that have not come into operation***

1. Details about the original Act and legislation that has amended its text are shown in the Compilation table in endnote 1, at the back of the reprint. The table also shows any previous reprint.
2. Validation, transitional, savings, or other provisions identified in the Compilation table may be important. The table may refer to another endnote setting out the text of these provisions in full.
3. A table of provisions that have not come into operation, to be found in endnote 1a if it is needed, lists any provisions of the Act being reprinted that have not come into operation and any amendments that have not come into operation. The full text is set out in another endnote that is referred to in the table.

### ***Notes amongst text (italicised and within square brackets)***

1. If the reprint includes a section that was inserted, or has been amended, since the Act being reprinted was passed, editorial notes at the foot of the section give some history of how the section came to be as it is. If the section replaced an earlier section, no history of the earlier section is given (the full history of the Act is in the Compilation table).

Notes of this kind may also be at the foot of Schedules or headings.

2. The other kind of editorial note shows something has been —
  - removed (because it was repealed or deleted from the law); or
  - omitted under the *Reprints Act 1984* s. 7(4) (because, although still technically part of the text, it no longer has any effect).

The text of anything removed or omitted can be found in an earlier reprint (if there is one) or one of the written laws identified in the Compilation table.

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## **Totalisator Agency Board Betting Tax Act 1960**

**An Act to impose a tax on money paid in respect of bets made through or with the Totalisator Agency Board established under the *Totalisator Agency Board Betting Act 1960*.**

**1. Short title**

This Act may be cited as the *Totalisator Agency Board Betting Tax Act 1960*<sup>1</sup>.

**2. Totalisator Agency Board betting tax for totalisator bets**

The rate of Totalisator Agency Board betting tax imposed by this Act and payable under the *Totalisator Agency Board Betting Act 1960*, in relation to bets included in a totalisator, is 5% of all moneys paid to the Totalisator Agency Board in respect of those bets made through or with that Board under the provisions of that Act.

*[Section 2 amended by No. 59 of 1966 s. 2; No. 78 of 1970 s. 3; No. 15 of 1983 s. 3; No. 66 of 1988 s. 21; No. 64 of 1995 s. 6; No. 41 of 1999 s. 4.]*

**3. Totalisator Agency Board betting tax for fixed odds bets**

- (1) The rate of Totalisator Agency Board betting tax imposed by this Act and payable under the *Totalisator Agency Board Betting Act 1960*, in relation to fixed odds bets, is —
- (a) 2.0% of all moneys paid to the Totalisator Agency Board in respect of fixed odds bets made on horse or greyhound races; and
  - (b) 0.5% of all moneys paid to the Totalisator Agency Board in respect of fixed odds bets made on events, including sporting events,

through or with that Board under the provisions of that Act.

- (2) In subsection (1) —  
“**fixed odds bet**” has the meaning given to that term in the *Totalisator Agency Board Betting Act 1960*.

*[Section 3 inserted by No. 41 of 1999 s. 5.]*

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**Notes**

<sup>1</sup> This reprint is a compilation as at 18 January 2002 of the *Totalisator Agency Board Betting Tax Act 1960* and includes the amendments made by the other written laws referred to in the following table.

**Compilation table**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Totalisator Agency Board Betting Tax Act 1960</i>	54 of 1960	28 Nov 1960	28 Nov 1960
<i>Totalisator Agency Board Betting Tax Act Amendment Act 1966</i>	59 of 1966	12 Dec 1966	12 Dec 1966
<i>Totalisator Agency Board Betting Tax Act Amendment Act 1970</i>	78 of 1970	30 Nov 1970	1 Jan 1971 (see s. 2)
<i>Totalisator Agency Board Betting Tax Amendment Act 1983</i>	15 of 1983	31 Oct 1983	1 Nov 1983 (see s. 2)
<i>Acts Amendment (Racing Industry) Act 1988 Pt. 4</i> <sup>2</sup>	66 of 1988	22 Dec 1988	1 Aug 1988 (see s. 2(1))
<i>Acts Amendment (Betting Tax) Act 1995 Pt. 3</i>	64 of 1995	27 Dec 1995	28 Jun 1996 (see s. 2 and <i>Gazette</i> 25 Jun 1996 p. 2901)
<i>Totalisator Agency Board Betting Tax Amendment Act 1999</i>	41 of 1999	16 Nov 1999	15 Jan 2000 (see s. 2 and <i>Gazette</i> 14 Jan 2000 p. 153)

<sup>2</sup> The *Acts Amendment (Racing Industry) Act 1988 Pt. 7* contained transitional provisions that are unlikely to have any further effect.