Western Australia

Totalisator Agency Board Betting Tax Act 1960

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Western Australia

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*1.

##### 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.]

Notes

1 This is a compilation 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

| **Short title** | **Number and year** | **Assent** | **Commencement** |
| --- | --- | --- | --- |
| *Totalisator Agency Board Betting Tax Act 1960* | 54 of 1960 | 28 Nov 1960 | 28 Nov 1960 |
| *Totalisator Agency Board Betting Tax Act Amendment Act 1966* | 59 of 1966 | 12 Dec 1966 | 12 Dec 1966 |
| *Totalisator Agency Board Betting Tax Act Amendment Act 1970* | 78 of 1970 | 30 Nov 1970 | 1 Jan 1971 (see s. 2) |
| *Totalisator Agency Board Betting Tax Amendment Act 1983* | 15 of 1983 | 31 Oct 1983 | 1 Nov 1983 (see s. 2) |
| *Acts Amendment (Racing Industry) Act 1988* Pt. 4 2 | 66 of 1988 | 22 Dec 1988 | 1 Aug 1988 (see s. 2(1)) |
| *Acts Amendment (Betting Tax) Act 1995* Pt. 3 | 64 of 1995 | 27 Dec 1995 | 28 Jun 1996 (see s. 2 and *Gazette* 25 Jun 1996 p. 2901) |
| *Totalisator Agency Board Betting Tax Amendment Act 1999* | 41 of 1999 | 16 Nov 1999 | 15 Jan 2000 (see s. 2 and *Gazette* 14 Jan 2000 p. 153) |
| **Reprint of the *Totalisator Agency Board Betting Tax Act 1960* as at 18 Jan 2002**(includes amendments listed above) |

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