

Western Australia

Totalisator Agency Board Betting Tax Act 1960

As at 18 Jan 2002

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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*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 —

s. 3

- (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
<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> ²	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)
Reprint of the <i>Totalisator Agency Board Betting Tax Act 1960</i> 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.