



Western Australia

Betting Tax Act 2018

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Betting Tax Act 2018

No. 38 of 2018

An Act to impose betting tax.

[Assented to 12 December 2018]

The Parliament of Western Australia enacts as follows:

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1. Short title

This is the *Betting Tax Act 2018*.

2. Commencement

This Act comes into operation as follows —

- (a) sections 1 and 2 — on the day on which this Act receives the Royal Assent;
- (b) the rest of the Act — on the day on which the *Betting Tax Assessment Act 2018* section 15 comes into operation.

3. Relationship with other Acts

The *Betting Tax Assessment Act 2018* and the *Taxation Administration Act 2003* are to be read with this Act as if they formed a single Act.

4. Imposition of betting tax

Betting tax is imposed at the rate of 15%.

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