



Western Australia

## **Betting Tax Act 2018**



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## **Betting Tax Act 2018**

**An Act to impose betting tax.**

The Parliament of Western Australia enacts as follows:

**s. 1**

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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, 4. *Have not come into operation*<sup>2</sup>.]

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**Notes**

<sup>1</sup> This is a compilation of the *Betting Tax Act 2018*. The following table contains information about that Act <sup>1a</sup>.

**Compilation table**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Betting Tax Act 2018</i> s. 1 and 2	38 of 2018	12 Dec 2018	12 Dec 2018 (see s. 2(a))

<sup>1a</sup> On the date as at which this compilation was prepared, provisions referred to in the following table had not come into operation and were therefore not included in this compilation. For the text of the provisions see the endnotes referred to in the table.

**Provisions that have not come into operation**

<b>Short title</b>	<b>Number and year</b>	<b>Assent</b>	<b>Commencement</b>
<i>Betting Tax Act 2018</i> s. 3 and 4 <sup>2</sup>	38 of 2018	12 Dec 2018	1 Jan 2019 (see s. 2(b))

<sup>2</sup> On the date as at which this compilation was prepared, the *Betting Tax Act 2018* s. 3 and 4 had not come into operation. They read as follows:

**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%.