

WESTERN AUSTRALIA

BOOKMAKERS BETTING TAX AMENDMENT ACT

No. 59 of 1990

AN ACT to amend the *Bookmakers Betting Tax Act 1954*.

[Assented to 17 December 1990.]

The Parliament of Western Australia enacts as follows:

Short title

1. This Act may be cited as the *Bookmakers Betting Tax Amendment Act 1990*.

Commencement

2. This Act shall be deemed to have come into operation on 1 August 1989.

Principal Act

3. In this Act the *Bookmakers Betting Tax Act 1954** is referred to as the principal Act.

[*Act No. 62 of 1954 as amended by Acts Nos. 49 of 1956, 77 of 1959 and 74 of 1970.]

Section 2 amended

4. Section 2 of the principal Act is amended by deleting paragraphs (a), (b), (c), (d) and (e) and substituting the following—

“ is, in respect of “off-course turnover” and of “on-course turnover” within the meaning of section 14 of that Act, the rate of 2.25%. ”.
