

Western Australia

**Racing and Wagering Western Australia Tax
Act 2003**

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Racing and Wagering Western Australia Tax Act 2003

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Western Australia

Racing and Wagering Western Australia Tax Act 2003

**An Act to impose a tax on money paid in respect of wagers made
through or with Racing and Wagering Western Australia.**

1. Short title

This Act may be cited as the *Racing and Wagering Western
Australia Tax Act 2003*.

2. Commencement

This Act comes into operation on a day to be fixed by proclamation.

3. Interpretation

In this Act —

fixed odds wager has the same meaning as in the RWWA Act;
gross revenue, in relation to off-course racing wagers, means the amount equal to A minus B, where —

- (a) *A* is the amount of all moneys paid to RWWA in respect of those wagers; and
- (b) *B* is the amount of all moneys paid by RWWA by way of winnings in respect of those wagers;

off-course racing wager has the same meaning as in the RWWA Act section 102;

RWWA means Racing and Wagering Western Australia established under the RWWA Act;

RWWA Act means the *Racing and Wagering Western Australia Act 2003*;

totalisator has the same meaning as in the RWWA Act.

[Section 3 amended by No. 3 of 2007 s. 4.]

4. Tax for totalisator wagers

- (1) Subject to subsection (2), the rate of tax imposed by this Act and payable under the RWWA Act in relation to wagers included in a totalisator is 5% of all moneys paid to RWWA in respect of those wagers made through or with RWWA under the RWWA Act.
- (2) The rate of tax imposed by this Act and payable under the RWWA Act in relation to off-course racing wagers is 11.91% of the gross revenue received by RWWA in respect of those wagers.

[Section 4 amended by No. 3 of 2007 s. 5.]

5. Tax for fixed odds wagers

The rate of tax imposed by this Act and payable under the RWWA Act in relation to fixed odds wagers is —

- (a) 2% of all moneys paid to RWWA in respect of fixed odds wagers made on horse or greyhound races; and
- (b) 0.5% of all moneys paid to RWWA in respect of fixed odds wagers made on events, including sporting events,

through or with RWWA under the RWWA Act.

Notes

- ¹ This is a compilation of the *Racing and Wagering Western Australia Tax Act 2003* 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>Racing and Wagering Western Australia Tax Act 2003</i>	37 of 2003	26 Jun 2003	30 Jan 2004 (see s. 2 and <i>Gazette</i> 30 Jan 2004 p. 397)
<i>Racing and Wagering Western Australia Tax Amendment Act 2007</i>	3 of 2007	28 Mar 2007	1 Jul 2007 (see s. 2)