

Western Australia

Betting Tax Bill 2018

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Western Australia

LEGISLATIVE ASSEMBLY

Betting Tax Bill 2018

A Bill for

An Act to impose betting tax.

The Parliament of Western Australia enacts as follows:

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1 **1. Short title**

2 This is the *Betting Tax Act 2018*.

3 **2. Commencement**

4 This Act comes into operation as follows —

5 (a) sections 1 and 2 — on the day on which this Act
6 receives the Royal Assent;

7 (b) the rest of the Act — on the day on which the *Betting*
8 *Tax Assessment Act 2018* section 15 comes into
9 operation.

10 **3. Relationship with other Acts**

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

14 **4. Imposition of betting tax**

15 Betting tax is imposed at the rate of 15%.

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