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THE PROVISIONAL COLLECTION OF TAX ACT

THE PROVISIONAL COLLECTION OF TAX (BETTING, GAMING AND LOTTERIES)
ORDER, 2010

In exercise of the powers conferred on the Minister by section 3 of the Provisional Collection of Tax Act, the following Order is hereby made:—

1. This Order may be cited as the Provisional Collection of Tax (Betting, Gaming and Lotteries) Order, 2010.
2. During its continuance in force, this Order shall have effect on the enactments specified in the Schedule in the manner specified therein.

SCHEDULE

(Paragraph 2)

PART I

*The Betting, Gaming and Lotteries Act*Provisions of
Enactment

Amendments

Section 31

1. Delete subsection (1) and substitute therefor the following—

“ (1) A duty to be known as pool betting duty is imposed at the rate of two *per cent* of the gross profit accruing to an operator of pool betting, so, however, that the House of Representatives may from time to time by resolution revoke, reduce, increase or alter any such duty and may provide for exemptions therefrom, and different pool betting duties may be imposed in respect of different forms of pool betting.”.

2. Insert next after subsection (4) the following as subsections (5) and (6)—

“ (5) Each operator of pool betting shall make the following contributions from his gross profits—

- (a) one *per cent* to the Betting, Gaming and Lotteries Commission;
- (b) four and one-half *per cent* to the Jamaica Racing Commission;

(6) In this section gross profits shall be computed by deducting X from Y where—

- (a) X is the aggregate of purse money plus dividends paid by the operator;
- (b) Y is the aggregate amount of revenue received from bets payable to the operator.”.

PART I, *contd.*

Provisions of Enactment	Amendments
Section 44A	<ol style="list-style-type: none"><li data-bbox="737 443 1390 506">1. Delete subsection (8) and substitute therefor the following—<ol style="list-style-type: none"><li data-bbox="850 520 1390 583">“ (8) The operator of a gaming machine shall pay to the Collector —<ol style="list-style-type: none"><li data-bbox="915 604 1390 636">(a) on the 1st day of April in every year—<ol style="list-style-type: none"><li data-bbox="1019 653 1390 842">(i) if he operates less than twenty machines, an annual levy of ten thousand dollars in respect of each machine he operates during the licence period;<li data-bbox="1019 856 1390 1073">(ii) if the machines are credited by the operator thereof and not the player, an annual levy of five thousand dollars in respect of each such machine he operates during the licence period;<li data-bbox="915 1094 1390 1157">(b) within seven days after the end of each month—<ol style="list-style-type: none"><li data-bbox="1019 1178 1390 1394">(i) if he operates between twenty and one hundred and fifty machines, a levy of six and one-half <i>per cent</i> of the gross profits for that month accruing to the operator from the operation of the machines;<li data-bbox="1019 1415 1390 1648">(ii) if the machines are operated at an approved race course or licensed track, a levy of six and one-half <i>per cent</i> of the gross profits for that month accruing to the operator from the operation of the machines;

PART I, *contd.*

Provisions of Enactment	Amendments
Section 44A, <i>contd.</i>	<p>(c) to the Commission—</p> <p>(i) where paragraph (a)(i) or (ii) applies, on the grant of the licence, a licence fee of two thousand dollars;</p> <p>(ii) within seven days after the end of each month—</p> <p style="padding-left: 40px;">(A) where paragraph (b)(i) applies, a contribution of two and one-half <i>per cent</i> of the aggregate of gross profit for that month derived;</p> <p style="padding-left: 40px;">(B) where paragraph (b)(i) or (ii) applies, a contribution for the benefit of the Fund established under section 59F, of one <i>per cent</i> of the aggregate of gross profit derived,</p> <p style="padding-left: 80px;">in respect of each machine specified in the licence:”.</p> <p>2. Insert next after subsection (10) the following as subsections (11) and (12)—</p> <p style="padding-left: 40px;">“ (11) In this section gross profit shall be computed by deducting X from Y where—</p> <p style="padding-left: 80px;">(a) X is the aggregate amount of winnings payable by an operator of gaming machines arising from the operation of such machines; and</p>

PART I, *contd.*

Provisions of Enactment	Amendments
Section 44A, <i>contd.</i>	<ul style="list-style-type: none"><li data-bbox="834 533 1304 596">(b) Y is the aggregate amount wagered by players of the machine.<li data-bbox="769 617 1304 709">(12) The provisions of section 59B(1) to (5) with such modifications as are necessary, shall apply to—<ul style="list-style-type: none"><li data-bbox="834 737 1304 829">(a) the levy under subsection (8)(b)(i) or (ii) as if the word “month” were substituted for the word “week”; and<li data-bbox="834 850 1304 911">(b) the contribution under subsection (8)(b)(ii).”.
Section 59F	<p data-bbox="704 938 1304 1001">Delete subsection (3) and substitute therefor the following—</p> <p data-bbox="769 1022 1304 1085">“ (3) There shall be deposited into the Fund monetary contributions required to be made by—</p> <ul style="list-style-type: none"><li data-bbox="834 1106 1304 1178">(a) gaming machine licensees pursuant to section 44A(8);<li data-bbox="834 1199 1304 1262">(b) lottery licensees pursuant to section 49(3).”.

PART II

The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) Order, 1965

Provisions of Enactment	Amendments
Paragraph 2	<p>Renumber the paragraph as sub-paragraph (1) of paragraph 2 and insert the following as sub-paragraph (2)—</p> <p>“ (2) In this Order gross profits accruing to a bookmaker from betting transactions during any levy period shall be computed by deducting X from Y where—</p> <p style="margin-left: 40px;">(a) X is the aggregate amount of winnings payable by the bookmaker in respect of bets made with him; and</p> <p style="margin-left: 40px;">(b) Y is the aggregate amount of the stakes received on bets accepted by the bookmaker,</p> <p style="margin-left: 40px;">during that period.”.</p>
Paragraph 3	<p>Delete sub-paragraph (2) and substitute therefor the following—</p> <p>“ (2) The monetary contribution payable by each bookmaker shall be a levy in respect of business conducted as aforesaid, at the rate of nine <i>per cent</i> of the amount of his gross profits for that day:</p> <p>Provided that—</p> <p style="margin-left: 40px;">(i) if a bet is laid off, the stakes in relation thereto received by the second bookmaker shall not be taken into account as regards such second bookmaker for the purposes of this sub-paragraph;</p> <p style="margin-left: 40px;">(ii) the amounts staked in relation to void bets shall not be taken into account for the purposes of this sub-paragraph.”.</p>

PART II, *contd.*

Provisions of Enactment	Amendments
Paragraph 6	<p>Delete and substitute therefor the following—</p> <p>“ 6. In addition to the contributions payable pursuant to paragraph 3, each bookmaker shall make contributions from the gross profits made by the bookmaker in the levy period of—</p> <p style="padding-left: 40px;">(a) three <i>per cent</i> to the Betting, Gaming and Lotteries Commission;</p> <p style="padding-left: 40px;">(b) eleven <i>per cent</i> to the Jamaica Racing Commission.</p>
Paragraph 7	<p>Delete from sub-paragraph (1) all the words appearing before sub-paragraph (1)(a) and substitute therefor the following—</p> <p>“ The amount collected as contributions under paragraph 6 shall be applied as follows, namely—”.</p>
Paragraph 8	Delete.

PART III

The Betting, Gaming and Lotteries (Overseas Horse Races) Order, 1967

Provisions of Enactment	Amendments
Paragraph 2	<p>Renumber the paragraph as sub-paragraph (1) of paragraph 2 and insert the following as sub-paragraph (2)—</p> <p>“ (2) In this Order gross profits accruing to a bookmaker from betting transactions involving overseas horse races conducted during any levy period shall be computed by deducting X from Y where—</p> <p style="padding-left: 40px;">(a) X is the aggregate amount of winnings payable by the bookmaker in respect of bets made with him; and</p>

PART III, *contd.*

Provisions of Enactment	Amendments
Paragraph 2, <i>contd.</i>	(b) Y is the aggregate amount of the stakes received on bets accepted by the bookmaker, during that period.”.
Paragraph 3	Delete from sub-paragraph (2) all the words preceding the proviso and substitute therefor the following— “The monetary contribution payable by each bookmaker shall be a levy in respect of betting transactions involving overseas horse races in relation to which he conducts business as aforesaid, at the rate of nine <i>per cent</i> of the amount of his gross profits in respect of that business.”.
Paragraph 6	Delete and substitute therefor the following— “6.—(1) In addition to the contributions payable pursuant to paragraph 3, each bookmaker shall make contributions from the gross profits made by the bookmaker in the levy period of— (a) three <i>per cent</i> to the Betting, Gaming and Lotteries Commission; (b) eleven <i>per cent</i> to the Jamaica Racing Commission.”.

PART IV

The Betting, Gaming and Lotteries (Pool Betting Duty and Racing Pools) Resolution, 1979 is hereby revoked.

Dated this 1st day of April, 2010.

AUDLEY SHAW
Minister of Finance and the Public Service.

No. LTS/42/L/IV