



**BGLC FEES, GOJ TAXES AND
CHASE FUND CONTRIBUTIONS FOR ALL
GAMING INDUSTRY LICENSEES**

QUICK GUIDE

JULY 2018 EDITION

This document will be updated periodically when amendments to the Betting Gaming and Lotteries Act (BGLA) are passed.

The purpose of this guide is to provide licensees and stakeholders in the gaming industry with information regarding GOJ Taxes, BGLC Fees and CHASE Fund Contributions payable by all licensees under the Betting, Gaming and Lotteries (Amendment) Act (BGLA). Visit our website for additional information or publications, including:

- The Betting Gaming and Lotteries (Amendment) Act;
- BGLA Amendments Handbook;
- The Proceeds of Crime Act (POCA);
- BGLC Annual Reports;
- Licence application forms, terms and conditions;
- Answers to Frequently Asked Questions; and
- Public Advisories

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INTRODUCTION

The Betting, Gaming & Lotteries Commission (BGLC) is a statutory body of the Ministry of Finance and the Public Service, established in 1975 under the provisions of the Betting Gaming & Lotteries Act (BGLA). The Commission regulates and controls the operations of betting, gaming and the conduct of lotteries in Jamaica, including issuing licences and collecting related fees, taxes and contributions payable to the Government of Jamaica (GOJ).

The licensing period ends on March 31st of each year, and therefore fees become due on or before this date for renewals or applications for the following licensing period. For your convenience, the Commission conducts licensing operations across the island in the months leading up to this date, on the grounds of certain Tax Administration Jamaica Offices. Please visit our website www.bglc.gov.jm for downloadable application forms, terms and conditions of licensing, and details of remote licensing dates and locations.

All taxes are to be paid directly to the Tax Administration Jamaica Department. Tax receipts are to be kept as proof of payment and submitted during licensing and registration.

BGLC Licensing and Registration fees are to be paid directly to the BGLC Office or deposited into the Commission's Scotiabank account held at New Kingston Branch a/c # 50575-773-13. Licensees should bring the stamped deposit slip from Scotiabank along with the completed application for renewal.

Details of updated fees for licenses issued by the BGLC are listed below.

Please contact the BGLC for updates related to gaming taxes and fees.

Notes to Schedules

1. **Multi-Station Gaming Machines:**

Each seat in a Multi Station Gaming Machine is now counted as one (1) gaming machine and is taxed and counted individually.

2. Where an application is refused, the fee paid will be refunded to the applicant.

3. **Gaming Machine Operators (Slots) - Requirements for filing Monthly Return of Gross Profit Levy:**

i. Operators licensed to operate gaming machines (slots) are to declare their Monthly Return of Gross Profit Levy using the form GTO1 and record meter readings for each machine as set out in Schedule 1 of the GTO1 Return form.

In order to assist with the ease of filing and completion of the GTO1 Form and Schedule 1A, TAJ now facilitates the following options:

- a. Fillable pdf Return and Schedule 1A.
- b. Online eServices with a requirement for uploading a Microsoft Excel spreadsheet. We encourage all operators to utilize this option in order to meet the deadline.

For ease of completion, BGLC will provide each licensee with an electronic copy of Schedule 1A listing the details of gaming machines and readings of the current months readings once business has commenced.

The Monthly Return of Gross Profit Levy Form - GTO1 and Schedule 1A along with the TAJ Schedule 1 – Gaming Machine Monthly Template Upload Rules can be found at:

<https://www.jamaicatax.gov.jm/betting-gaming-and-lotteries>

As part of the monthly requirement, operators of gaming machines- slots are to:

- Conduct meter readings on the first (1st) of each month and record the meter readings on Schedule 1. These records are to be submitted electronically to BGLC no later than three (3) days after the readings are done.
 - i. Retain records of meter readings for audit inspections by Tax Administration of Jamaica (TAJ) and the BGLC.
 - ii. File returns and make payments of 7½% of gross profit to TAJ by the 7th of each month.
 - iii. Payment of Contributions of 2½% of gross profit to BGLC. This is to be paid to our Scotiabank bank account #50575-773-13 by the 7th of each month and a copy of the wire transfer or deposit slip provided to BGLC as proof of payment.
 - iv. Gaming operators' locations that trade in US currency are required to insert into the Schedule 1A the BOJ's Weighted Average Buying Rate, obtained from: www.jamaicatax.gov.jm.

4. **Late Fees for Overdue Gaming Machine Levy Payments:**

Levies are due on April 1st each year,

5. If paid after the April 1st prescribed date, the following fines apply:

Levies are due on April 1st each year,

- if gaming machine taxes are paid after April 1st but before July 1st, 15% of licensing levy per machine;
- on/after July 1st but before October 1st, 30% of licensing levy per machine;
- on/after October 1st but before April 1st of the following year, 45% of licensing levy per machine;
- on/after April 1st of the following year, 60% of licensing levy per machine.

Late Fees are payable to Tax Administration Jamaica (TAJ).

LICENSING AND REGISTRATION FEES

SECTOR	TYPE OF LICENCE/SERVICE	BGLC FEES J\$	TAJ J\$
PRIZE PROMOTIONS	APPLICATION PROCESSING, APPROVAL, MONITORING Prize value:		
	• Less than or equal to \$500,000	20,000.00	n/a
	• Greater than \$500,000 and less than or equal to \$1M	50,000.00	n/a
	• Greater than \$1M	100,000.00	n/a
	Incomplete application	15,000.00	n/a
	Late application (less than 14 days but not less than 5 working days before commencement date of promotion)	15,000.00	n/a
	Extension of expiry date of promotion	15,000.00	n/a
¹ Express service (applications submitted within 2 to 5 working days prior to commencement date of promotion)	25,000.00 (in addition to application fee)	n/a	
Modifications or amendments after approval for competition	15,000.00	n/a	
Withdrawal after approval	no refund	n/a	
Cancellation before approval for competition	25% administrative fee will be charged on all applicable fees paid	n/a	

¹ Promotions involving the use of electronic or non-manual draws may not qualify for Express Service. The testing and evaluation of electronic draw systems may be such that Express Service will not be possible.

SECTOR	TYPE OF LICENCE/SERVICE	BGLC FEES J\$	TAJ J\$
GAMING	Prescribed Premises	1,000.00 p.a.	2,500.00 p.a.
	Gaming Machine Licence (slots)	4,000.00 p.a.	Gross Profit Tax (monthly)
	Gaming Machine Licence (local)	4,000.00 p.a.	5,000.00 p.a.
	Gaming Machine Identification Disc	1,000.00 p.a.	n/a
	<p>Prescribed Premises Worker <i>(any person employed in any prescribed premises who receives or negotiates bets on gaming machines or who is involved in the operation of the gaming machines on those prescribed premises)</i></p>	5,000.00 p.a.	n/a
	<p>Technical Service Providers – engaged in the manufacture, assembly, sale, leasing, servicing and/or maintenance of locally manufactured gaming machines</p>	200,000.00 p.a.	n/a

SECTOR	TYPE OF LICENCE/SERVICE	BGLC FEES J\$	TAJ J\$
BETTING	RACING PROMOTER		
	Racing Promoter Track Betting Licence	500,000.00 p.a.	n/a
	Off-Track Betting Parlour Licence	15,000.00 p.a.	n/a
	Off-Track Betting Parlour Operator's Licence	10,000.00 p.a.	n/a
	Racing Promoter Terminal Operator's Licence	4,000.00 p.a.	n/a
	Off-Track Terminal Operator's Licence	4,000.00 p.a.	n/a
	BOOKMAKERS		
	Bookmaker's Permit	200,000.00 p.a.	n/a
	Betting Office Licence	10,000.00 p.a.	n/a
	Betting Lounge Licence	15,000.00 p.a.	2,500.00 p.a.
	Betting Agency Permit	10,000.00 p.a.	n/a
	Bookmaker's Bet Writer	4,000.00 p.a.	n/a
	Follow-up inspection	20,000.00 per visit	n/a

SECTOR	TYPE OF LICENCE/SERVICE	BGLC FEES J\$	TAJ J\$
LOTTERY	Fee per lottery game	2,400,000.00 p.a.	n/a
	Lottery Prescribed Premises (any premises licensed as the head office or regional office of a lottery promoter)	10,000.00 p.a.	2,500.00 p.a.
	Lottery Agent's Licence	5,000.00 p.a.	n/a
	Lottery Sales Outlet (<i>any premises which is used by a licensed lottery agent to receive or negotiate bets as agent of a lottery promoter</i>)	1,075.00 p.a.	n/a
	Sports Betting Sales Outlet (<i>Effective when gazetted</i>)	1,075.00 p.a.	n/a
CHARITABLE LOTTERY/ BINGO	Licence for non-commercial lottery, raffle, or bingo - to raise funds for religious, charitable and/or educational purposes	10,000.00	n/a
OTHER ASSOCIATED FEES	DUE DILIGENCE INVESTIGATIONS Intensive local investigation (MJHDF) - i.e. Company Director	50,000.00	n/a

MJPHDF- Multi-jurisdictional Personal History Disclosure Form

SECTOR	TYPE OF LICENCE/SERVICE	BGLC FEES J\$	TAJ J\$
OTHER ASSOCIATED FEES (CONT'D)	Routine background checks (PDF II) <ul style="list-style-type: none"> • Bookmaker's Bet-writer • Prescribed Premises Worker • Gaming Premises Owner/ Operator • Off Track Terminal Operator • Racing Promoter Terminal Operator 	5,000.00	n/a
	Routine background checks (PDF III) <ul style="list-style-type: none"> • Bookmaker's Agent • Lottery Agent • OTB Parlour Operator • Gaming Machine Owner/ Operator (19 machines and under) • Supervisor/Manager 	25,000.00	n/a
	Multi-jurisdictional investigations involving both local and foreign jurisdictions (MJPHDF)	Minimum US\$10,000.00 Deposit payable on application**	n/a

****NOTE:** Additional costs may be incurred to complete the MJPHDF overseas investigation. Therefore, the Commission may require the payment of an additional amount where the initial deposit is insufficient to complete the investigation. The Commission may decide to refund any surplus upon completion or discontinuation of the investigation.

TAXES & CONTRIBUTIONS TO THE GOJ

Gaming Sector (*Gross Profit Tax Allocation of 10%*)

SECTOR	PERCENTAGE	TAX CODE/ BANK ACCOUNT	PAYMENT LOCATION
Consolidated Fund (<i>Tax Administration Jamaica</i>)	7.5%	213	TAX ADMINISTRATION JAMAICA (TAJ)
BGLC	2.5%	Scotiabank a/c # 50575-773-13	Scotiabank

Penalties

Monthly GPT Payments are due on the 7th of the following month.

- a. Payments made up to 90 days after the due date shall attract, in addition to the outstanding amount, a penalty of 15% of the amount due.
- b. Payments made after 90 days but less than 180 days after the due date shall attract, in addition to the outstanding amount, a penalty of 30% of the amount due.
- c. Payments made more than 180 days but less than 270 days after the due date shall attract, in addition to the outstanding amount, a penalty of 45% of the amount due.
- d. Payments made 270 days after the due date shall attract, in addition to the outstanding amount, a penalty of 60% of the amount due.

Betting Sector

BOOKMAKERS (LOCAL & OVERSEAS RACING)	PERCENTAGE
Consolidated Fund (Tax Administration Jamaica)	1.5% of Gross Profit
BGLC	2.5% of Gross Profit
Jamaica Racing Commission (JRC)	12.5% of Gross Profit
SPORTS BETTING	PERCENTAGE
Consolidated Fund (Tax Administration Jamaica)	8% of Gross Profit
BGLC	1% of Gross Profit
RACING PROMOTER (LOCAL & SIMULCAST RACING)	PERCENTAGE
Consolidated Fund (Tax Administration Jamaica)	2% of Gross Profit
BGLC	1% of Gross Profit
Jamaica Racing Commission (JRC)	4.5% of Gross Profit

Lottery Sector

(As of April 1, 2013. Rates became effective January 28, 2009)

GAMES	CONSOLIDATED FUND % WEEKLY GROSS REVENUE	BGLC % WEEKLY TICKET SALES	CHASE % WEEKLY TICKET SALES
Cash Pot	20%	1.8%	3.65%
Lucky 5	20%	1.8%	3.65%
Pick 2	20%	1.8%	3.65%
Pick 3	20%	1.8%	3.65%
Pick 4	20%	1.8%	3.65%
Instant Games	20%	1.8%	3.65%
Dollaz	25%	1.8%	3.65%
Lotto	25%	1.8%	3.65%
Super Lotto	25%	1.8%	3.65%
Money Time	20%	1.8%	3.65%
Top Draw	20%	1.8%	3.65%
Unclaimed Winnings	n/a	50% of the value of all unclaimed prizes arising from weekly ticket sales	50% of the value of all unclaimed prizes arising from weekly ticket sales
Taxes on Winnings (all games)	20% on winnings over \$15,000.00	n/a	n/a

NOTES

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