

ABILL

ENTITLED

ANACT to Amend the Betting, Gaming and Lotteries Act.

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BE IT ENACTED by The Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Representatives of Jamaica, and by the authority of the same as follows:—

1. This Act may be cited as the Betting, Gaming and Lotteries (Amendment) Act, 2017, and shall be read and construed as one with the Betting, Gaming and Lotteries Act (hereinafter referred to as the "principal Act") and all amendments thereto.

Short title
and
construction.

Amendment of sections 31A and 33 of principal Act.

2. Sections 31A(2)(b) and 33(2)(b) of the principal Act are amended by deleting the words “CHASE FUND” and substituting therefor in each case the words “Collector of Taxes, by the 7th day of each month”.

Amendment of section 44A of principal Act.

3. Section 44A of the principal Act is amended in subsection (4)(d) by deleting—

- (a) the words “to the Fund” and substituting therefor the words “to the Collector”;
- (b) the words “a contribution for the benefit of the Fund established under section 59F” and substituting therefor the words “a fee”.

Amendment of section 49 of principal Act.

4. Section 49 of the principal Act is amended in subsection (3) by deleting the words “, for the benefit of the Fund established under section 59F, monetary contributions” and substituting therefor the words “to the Collector of Taxes a fee”.

Amendment of section 59F of principal Act.

5. Section 59F of the principal Act is amended by deleting subsection (3) and substituting therefor the following—

- “ (3) The moneys of the Fund shall consist of such sums as may be provided by Parliament, for the Fund, in the Estimates of Revenue and Expenditure.”.

MEMORANDUM OF OBJECTS AND REASONS

A decision has been taken to amend the Betting, Gaming and Lotteries Act to provide for moneys which are required to be paid under sections 31A(2)(b), 33(2)(b), 44A(4)(d) and 49(3) of the Act to be paid over to the Collector of Taxes. Those amounts are currently payable into the CHASE Fund established under section 59F of the Act. The amendment provides for that Fund to be provided for in the Estimates of Revenue and Expenditure approved by Parliament.

This Bill seeks to give effect to that decision and is a companion measure to the Bills shortly entitled the *Civil Aviation (Amendment) Act, 2017*, and the *Tourism Enhancement (Amendment) Act, 2017*.

AUDLEY SHAW

Minister of Finance and the Public Service.

SECTIONS 31A AND 33 OF THE PRINCIPAL ACT
WHICH IT IS PROPOSED TO AMEND

31A.—(1) Pool betting duty is imposed at the rate of nine *per cent* of gross profit accruing to a non-promoter of pool betting.

(2) Every non-promoter of pool betting shall make the following contributions from the weekly gross profits of the non-promoter—

- (a) five and one-half *per cent* to the Commission;
- (b) two *per cent* to the CHASE FUND.

33.—(1) A tax (to be known as sports betting tax) is imposed at a rate of seven *per cent* of gross profit accruing to an operator.

(2) Every operator shall make the following contribution from the weekly gross profits of the operator—

- (a) one *per cent* to the Commission;
- (b) one *per cent* to the CHASE FUND.

SECTION 44A OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND

44A.—(1) Subject to subsection (2), no person shall operate a gaming machine unless that person is the holder of a licence granted under this section.

... ..
(4) The operator of a gaming machine shall pay in respect of each machine specified in the licence—

- (a) subject to subsection (5), with effect from the 1st day of April 2013, and thereafter on the 1st day of April in every year, to the Collector of Taxes if the machines are manufactured within Jamaica, an annual levy of five thousand dollars in respect of each such machine he operates during the licence period;

- (d) to the Fund, by the 7th day of each month where paragraph (b)(i) or (b)(ii) applies, a contribution for the benefit of the Fund established under section 59F of one *per cent* of the aggregate of gross profit derived in respect of each machine specified in the licence.

SECTION 49 OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND

49.—(1) The Commission in accordance with Part II may grant a licence to any person to promote a lottery and any such lottery which is promoted in accordance with the terms and conditions of the licence shall not be unlawful.

(3) The Commission may require a person to whom a licence is granted under this section to pay, for the benefit of the Fund established under section 59F, monetary contributions of such percentage of—

- (a) weekly gross ticket sales; and
- (b) the value of unclaimed prizes arising from those sales, as the Commission may specify in the licence.

... ..

SECTION 59F OF THE PRINCIPAL ACT WHICH
IT IS PROPOSED TO AMEND

59F.—(1) For the purposes of this Act, there shall be established, under the control and management of a board appointed by the Minister in accordance with subsection (2), a Fund called the Culture, Health, Arts, Sports and Early Childhood Education Fund (hereinafter referred to as “the Fund”).

... ..

(3) There shall be deposited into the Fund monetary contributions required to be made by—

- (a) gaming machine licensees pursuant to section 44A(4); and
- (b) lottery licensees pursuant to section 49(3).

A BILL

ENTITLED

AN ACT to Amend the Betting, Gaming and
Lotteries Act.

As introduced by the Honourable Minister of Finance
and the Public Service

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