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SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

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No. 24A

No. 23A

THE PROVISIONAL COLLECTION OF TAX ACT

THE PROVISIONAL COLLECTION OF TAX (BETTING, GAMING AND LOTTERIES)
(BOOKMAKERS' LEVY SCHEME) (OVERSEAS HORSE-RACES AND
RACES OF ANY APPROVED SPECIES OF ANIMAL) ORDER, 2014

In exercise of the powers conferred upon the Minister by section 3 of the Provisional Collection of Tax Act, and of every other power hereunto enabling, the following Order is hereby made:—

1. This Order may be cited as the Provisional Collection of Tax (Betting, Gaming and Lotteries) (Bookmakers' Levy Scheme) (Overseas Horse-Races and Races of any Approved Species of Animal) Order, 2014.

Preliminary

2. In this Order—

“approved racecourse” means any racecourse in respect of which a licence is granted under the Jamaica Racing Commission Act;

“approved species of animal” means any species of animal approved by the Betting, Gaming and Lotteries Commission, by order, for the purposes of Betting, Gaming and Lotteries Act;

“betting transaction” has the meaning assigned to it by section 19(1) of the Betting, Gaming and Lotteries Act;

“bookmaker” means a person who is the holder of a bookmaker’s permit under the Betting, Gaming and Lotteries Act;

“bookmaker’s permit” has the meaning assigned to it by section 19(1) of the Betting, Gaming and Lotteries Act;

“Commissioner” means the Commissioner General of Tax Administration;

“gross profits” means the amount accruing to a bookmaker from betting transactions conducted on overseas horse races during any levy period, which shall be from betting computed by deducting X from Y, where—

(a) X is the aggregate amount of winnings payable by a bookmaker in respect of bets made with him; and

(b) Y is the aggregate amount of the stakes received on bets accepted by the bookmaker,

during the period of calculation;

“horse races” means horse races held in Jamaica or on any approved racecourse overseas;

“horse racing day” means a day on which the public is admitted to an approved racecourse for the purpose of attending horse races there;

“levy” means the monetary contribution payable by a bookmaker pursuant to paragraph 3;

“levy period” means a period of twelve months beginning with the 1st of April in any year;

“overseas races of any approved species of animal” means races of any approved species of animal which take place outside of Jamaica;

“void bets” refers to bets which become void for any reason other than the mutual consent of the parties to the bet.

(2) Any bets made with the employee or agent of a bookmaker shall, unless the contrary is proved, be deemed to have been made with the bookmaker.

(3) For the purposes of this Order, a bet or any part thereof (as the case may be) shall be regarded as laid off if—

- (a) the bookmaker accepting the bet (in this Order referred to as the (“first bookmaker”)) transfers the contingent liability of the bet or part thereof (as the case may be) to another bookmaker (in this Order referred to as the “second bookmaker”) by means of a fresh bet made by the first bookmaker with the second bookmaker;
- (b) the second bookmaker has accepted the fresh bet while carrying on business as a bookmaker; and
- (c) at the time when the fresh bet was made, the first bookmaker informed the second bookmaker that the fresh bet was made for the purpose of laying off his contingent liability.

Levy

3.—(1) This Order establishes a scheme whereby a monetary contribution shall be payable by every bookmaker who in any levy period conducts betting transactions on overseas horse-races, or overseas races of any approved species of animal, so, however, that, nothing in this Order shall be construed as affecting monetary contributions which are levied under any other scheme established under the Betting, Gaming and Lotteries Act.

(2) The monetary contribution payable by each bookmaker shall be a levy in respect of betting transactions involving overseas horse races in relation to which the bookmaker conducts business as aforesaid, at the rate of sixteen and one-half per cent of the amount of the gross profits in respect of that business.

(3) For the purposes of this paragraph—

- (a) if a bet is laid off, the stakes in relation thereto received by the second bookmaker shall not be taken into account with respect to the second bookmaker;
- (b) the amount staked in relation to void bets shall not be taken into account;
- (c) the levy shall not exceed one-third of the total amount, subject to clauses (a) and (b) of this sub-paragraph, of all stakes on bets accepted by the bookmaker in respect of horse races to be held on the day in question.

4.—(1) Payments of amounts due on account of the levy, and returns thereon, shall be made to the Commissioner by each bookmaker, in the following manner—

- (a) within fourteen days of the end of each week in which overseas horse races or overseas races of any approved species of animals

Schedule.

occur the bookmaker shall make a return to the Commissioner in the form set out in the Schedule;

- (b) if no bets were accepted by the bookmaker in his business during the week, in respect of overseas horse races or overseas races of any, approved species of animal, the bookmaker shall nevertheless make the return indicating that no bets were so accepted;
- (c) the return shall be accompanied by payment of the amount of the levy as appears from the return to be payable pursuant to this Order in respect of the week to which the return relates.

(2) Where a bookmaker fails to make a return to the Commissioner within the time specified in sub-paragraph (1) (a)—

- (a) interest shall be chargeable at the rate of thirty per cent per annum on the amount due on account of the levy; and
- (b) in addition to the interest so chargeable, the bookmaker shall be liable to a surcharge at the rate of twenty-five per cent of the amount due on account of the levy.

5.—(1) Where any amount being due and payable to the Commissioner under this Order remains unpaid, the Commissioner may, without prejudice to any other form of recovery, proceed to enforce payment under the provisions of the Tax Collection Act in like manner as if any assessment under the provisions of that Act for the enforcement of taxes had been made.

(2) A notice issued by the Commissioner to the effect that any amount is due and payable under this Order and that payment has not been made to him shall be sufficient evidence that the sum mentioned in the notice is unpaid and is due to the Commissioner, and any document purporting to be such a notice as is mentioned in this paragraph shall be deemed to be such a notice unless the contrary is proved.

6.—(1) From the contributions paid by a bookmaker, pursuant to paragraph 3, the following allocations shall be made—

- (a) two and one-half per cent to the Betting, Gaming and Lotteries Commission;
- (b) nine and one-half per cent to the Jamaica Racing Commission, established under the Jamaica Racing Commission Act, for the regulation, control and improvement of the horse racing industry;
- (c) two and one-half per cent to the Jamaica Racing Commission, as contribution to horse races purses;

- (d) one-half per cent to Jamaica Racing Commission, for improvement of horse breeds.

(2) Such amount, or such portion thereof, as may be allocated pursuant to sub-paragraph (1) (c) and (d) shall be paid over as soon as possible after the end of each month to the Jamaica Racing Commission, which shall retain such amount, and shall pay over such amount so soon afterwards as that Commission is empowered so to do under the Jamaica Racing Commission Act, to the racing promoter for application in accordance with the provisions of this Order.

(3) Where any portion of the total monetary contribution under this Order is—

- (a) collected but not allocated; or
- (b) allocated but not disbursed or applied,

in accordance with the provisions of this Order, that portion shall be paid into the Consolidated Fund.

(4) Every scheme for contribution approved pursuant to this paragraph shall, on approval by the Minister, be published by the Jamaica Racing Commission in a daily newspaper published and circulating nationwide in Jamaica.

General

7.—(1) Where a business which includes betting transactions on overseas horse races or overseas races of other approved species of animal is carried on by two or more bookmakers (none of whom is a body corporate) in partnership, any return or notice required to be made to the Commissioner pursuant to this Order shall be made in respect of the whole partnership and shall be charged for levy purposes as a single unit.

(2) The charge on a partnership shall be apportioned so that the levy on each partner will be equal, however, where all the partners sign a request to the Commissioner for some other apportionment, then such other proportions shall apply.

8.—(1) Any notice or other document which the Commissioner is authorized or required to serve on a bookmaker under this Order may be served either personally or by registered mail to the bookmaker's last known address.

(2) Any notice sent by registered mail shall be deemed to have been served not later than the fifth day next succeeding the day when posted and, in proving such service, it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

9. The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) (Overseas Horse Races) Order, 1967, is revoked.

SCHEDULE

(Paragraph 4)

THE PROVISIONAL COLLECTION OF TAX (BETTING, GAMING AND LOTTERIES)
(BOOKMAKERS' LEVY SCHEME) (OVERSEAS HORSE-RACES AND
RACES OF ANY APPROVED SPECIES OF ANIMAL)

Return of Bets and Levy

Levy Period ending 31st March, 20.

Name of Bookmaker Address

Permit No. Return for week ending Saturday, the
..... day of, 20

Trading Name

(1) Meeting for horse races and/ or races of approved species of animal	(2) Voucher Numbers per book		(3) Amounts of bets entered into	(4) Void bets	(5) Bets in column (3) validly laid off		(6) Bets received as validly laid off by another bookmaker		(7) Total on which levy is payable
	at on (date) Total	From To			Amount	Bookmaker	Amount	Bookmaker	

SCHEDULE, *contd.*

Levy on gross bets of \$..... enclosed in the amount of
\$ in respect of bets accepted on horse races and/or any approved
species of animal.

I hereby declare—

- (a) that the above is a full and true account of all the bets accepted by me or
on my behalf in respect of the races at the meetings on the dates specified
above and that the amounts of the laid off and void bets are not due to the
mutual consent of the parties to the bets; and
- (b) that the amount of the levy shown above has been computed in accordance
with the Scheme applicable to this levy period.

Dated this day of , 20 .

.....
(Signed by or on behalf
of Bookmaker)

Dated this 31st day of March, 2014.

PETER PHILLIPS,
Minister of Finance and Planning.

No. 123B

THE PROVISIONAL COLLECTION OF TAX ACT

THE PROVISIONAL COLLECTION OF TAX (BETTING, GAMING AND LOTTERIES) (BOOKMAKERS' LEVY SCHEME) ORDER, 2014

In exercise of the powers conferred upon the Minister by section 3 of the Provisional Collection of Tax Act, and of every other power hereunto enabling, the following Order is hereby made:—

1. This Order may be cited as the Provisional Collection of Tax (Betting, Gaming and Lotteries) (Bookmakers' Levy Scheme) Order, 2014.

Preliminary

- 2.—(1) In this Order—

“approved racecourse” means any racecourse in respect of which a
licence is granted under the Jamaica Racing Commission Act;

“approved species of animal” means any species of animal approved by the Betting, Gaming and Lotteries Commission, by order, for the purposes of Betting, Gaming and Lotteries Act;

“betting transaction” has the meaning assigned to it by section 19(1) of the Betting, Gaming and Lotteries Act;

“bookmaker” means a person who is the holder of a bookmaker’s permit under the Betting, Gaming and Lotteries Act;

“bookmaker’s permit” has the meaning assigned to it by section 19(1) of the Betting, Gaming and Lotteries Act;

“Commissioner” means the Commissioner General of Tax Administration;

“gross profits” means the amount computed by deducting X from Y, where—

- (a) X is the aggregate amount of winnings payable by a bookmaker in respect of bets made with him; and
- (b) Y is the aggregate amount of the stakes received on bets accepted by the bookmaker,

during the period of calculation;

“horse races” means horse races held in Jamaica or on any approved racecourse overseas;

“horse racing day” means a day on which the public is admitted to an approved racecourse for the purpose of attending horse races there;

“levy” means the monetary contribution payable by a bookmaker pursuant to paragraph 3;

“levy period” means a period of twelve months beginning with the 1st of April in any year;

“void bets” refers to bets which become void for any reason other than the mutual consent of the parties to the bet.

(2) Any bets made with the employee or agent of a bookmaker shall, unless the contrary is proved, be deemed to have been made with the bookmaker.

(3) For the purposes of this Order, a bet or any part thereof (as the case may be) shall be regarded as laid off if—

- (a) the bookmaker accepting the bet (in this Order referred to as the “first bookmaker”) transfers the contingent liability of the bet or part thereof (as the case may be) to another bookmaker (in this Order referred to as the “second bookmaker”) by means of a fresh bet made by the first bookmaker with the second bookmaker;
- (b) the second bookmaker has accepted the fresh bet while carrying on business as a bookmaker;
- (c) at the time when the fresh bet was made, the first bookmaker informed the second bookmaker that the fresh bet was made for the purpose of laying off his contingent liability; and
- (d) where the bet relates to double or multiple events such fresh bet was made before the termination of the first event.

Levy

3.—(1) This Order establishes a scheme whereby every bookmaker who in any levy period conducts betting transactions on horse races, or races of other approved species of animal shall make a monetary contribution to the Commissioner as prescribed in this paragraph so, however, that, nothing in this Order shall be construed as affecting any monetary contributions which are levied under any other scheme established under the Betting, Gaming and Lotteries Act.

(2) Subject to sub-paragraph (3), the monetary contribution payable for any day by each bookmaker shall be a levy in respect of each betting transactions as described under paragraphs (a) and (b) in the definition of “gross profits” by the bookmaker at the rate of sixteen and one-half per cent of the amount of the gross profits for that day.

(3) For the purposes of this paragraph—

- (a) if a bet is laid off, the stakes in relation thereto received by the second bookmaker shall not be taken into account with respect to the second bookmaker;
- (b) the amount staked in relation to void bets shall not be taken into account.
- (c) the levy shall not exceed one-third of the total amount, subject to clauses (a) and (b) of this sub-paragraph, of all stakes on bets accepted by the bookmaker in respect of horse races to be held on the day in question.

4.—(1) Payments of amounts due on account of the levy, and returns thereon, shall be made to the Commissioner by each bookmaker, in the following manner—

Schedule.

- (a) within fourteen days of the end of each week in which a horse racing day or races of any approved species of animals occurs, the bookmaker shall make a return to the Commissioner in the form set out in the Schedule;
- (b) if no bets were accepted by the bookmaker in respect of horse races or races of an approved species of animal held during any such week, the bookmaker shall nevertheless make the return indicating that no bets were so accepted;
- (c) the return shall be accompanied by payment of the amount of the levy as appears from the return to be payable pursuant to this Order in respect of the week to which the return relates.

(2) Where a bookmaker fails to make a return to the Commissioner within the time specified in sub-paragraph (1) (a)—

- (a) interest shall be chargeable at the rate of thirty per cent per annum on the amount due on account of the levy; and
- (b) in addition to the interest so chargeable, the bookmaker shall be liable to a surcharge at the rate of twenty-five per cent of the amount due on account of the levy.

5.—(1) Where any amount being due and payable to the Commissioner under this Order remains unpaid, the Commissioner may, without prejudice to any other form of recovery, proceed to enforce payment under the provisions of the Tax Collection Act in like manner as if an assessment under the provisions of that Act for the enforcement of taxes had been made.

(2) A notice issued by the Commissioner to the effect that any amount is due and payable under this Order and that payment has not been made to him shall be sufficient evidence that the sum mentioned in the notice is unpaid and is due to the Commissioner, and any document purporting to be such a notice as is mentioned in this paragraph shall be deemed to be such a notice unless the contrary is proved.

6.—(1) From the contributions paid by a bookmaker, pursuant to paragraph 3, the following allocations shall be made—

- (a) two and one-half per cent to the Betting, Gaming and Lotteries Commission;

- (b) nine and one-half per cent to the Jamaica Racing Commission, established under the Jamaica Racing Commission Act, for the regulation, control and improvement of the horse racing industry;
- (c) two and one-half per cent to the Jamaica Racing Commission, as contribution to horse races purses;
- (d) one-half per cent to Jamaica Racing Commission, for improvement of horse breeds.

(2) Such amount, or such portion thereof, as may be allocated pursuant to sub-paragraph (1) (c) and (d) shall be paid over as soon as possible after the end of each month to the Jamaica Racing Commission, which shall retain such amount, and shall pay over such amount so soon afterwards as that Commission is empowered so to do under the Jamaica Racing Commission Act, to the racing promoter for application in accordance with the provisions of this Order.

(3) Where any portion of the total monetary contribution under this Order is—

- (a) collected but not allocated; or
- (b) allocated but not disbursed or applied,

in accordance with the provisions of this Order, that portion shall be paid into the Consolidated Fund.

(4) Every scheme for contribution approved pursuant to this paragraph shall, on approval by the Minister, be published by the Jamaica Racing Commission in a daily newspaper published and circulating nationwide in Jamaica.

General

7.—(1) Where a business which includes betting transactions on horse races or races of other approved species of animal is carried on by two or more bookmakers (none of whom is a body corporate) in partnership, any return or notice required to be made to the Commissioner pursuant to this Order shall be made in respect of the whole partnership or business and signed by all the partners and the partnership shall be charged for levy purposes as a single unit.

(2) The charge on a partnership shall be apportioned so that the levy on each partner will be equal, so, however, that if all the partners sign a request to the Commissioner for some other proportions then such other proportions shall apply.

8.—(1) Any notice or other document which the Commissioner is authorized or required to serve on a bookmaker under this Order may be served either personally or by registered mail to the bookmaker's last known address.

(2) Any notice sent by registered mail shall be deemed to have been served not later than the fifth day next succeeding the day when posted and, in proving such service, it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

9. The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) Order, 1965, is revoked.

SCHEDULE

(Paragraph 4)

THE PROVISIONAL COLLECTION OF TAX (BETTING, GAMING
AND LOTTERIES) (BOOKMAKERS' LEVY SCHEME)*Return of Bets and Levy*

Levy Period ending 31st March, 20.

Name of Bookmaker Address

Permit No. Return for week ending Saturday, the

..... day of, 20

Trading Name

(1) Meeting for horse races and/ or races of approved species of animal	(2) Voucher Numbers per book		(3) Amounts of bets entered into	(4) Void bets	(5) Bets in column (3) validly laid off		(6) Bets received as validly laid off by another bookmaker		(7) Total on which levy is payable
	at on (date) Total	From To			Amount	Bookmaker	Amount	Bookmaker	

SCHEDULE, *contd.*

Levy on gross bets of \$..... enclosed in the amount of
\$ in respect of bets accepted on horse races and/or any approved
species of animal.

I hereby declare—

- (a) that the above is a full and true account of all the bets accepted by me or
on my behalf in respect of the races at the meetings on the dates specified
above and that the amounts of the laid off and void bets are not due to the
mutual consent of the parties to the bets; and
- (b) that the amount of the levy shown above has been computed in accordance
with the Scheme applicable to this levy period.

Dated this day of , 20 .

.....
(Signed by or on behalf
of Bookmaker)

Dated this 31st day of March, 2014.

PETER PHILLIPS,
Minister of Finance and Planning.