

THE BETTING, GAMING AND LOTTERIES ACT

APPROVAL OF RACECOURSES

(under section 24 omitted)

ORDERS

(under sections 28, 29 and 30)

The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) (Overseas Horse-Races and Races of any Approved Species of Animal) Order, 2014 L.N.116A¹/2014

The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) Order, 2014 L.N.116A³/2014

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*Third
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Totalisators on Racecourses

THE BETTING, GAMING AND LOTTERIES ACT

ORDER

(under sections 28, 29 and 30)

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

(Made by the Minister on the 30th day of September, 2014)

L.N. 116A/2014

[28th October, 2014.]

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

Preliminary

2.—(1) In this Order—

“approved racecourse” means any racecourse in respect of which a license 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 the Betting, Gaming and Lotteries Act;

“bookmaker” means a person who is the holder of a bookmaker's permit;

“bookmaker's permit” has the meaning assigned to it by section 19(1) of the Act;

“Commissioner” means the Commissioner General of Tax Administration appointed under the Revenue Administration Jamaica Act;

“gross profits” means the amount accruing to a bookmaker from betting transaction 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 that period;

“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 contributions 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, nothing in this Order shall be construed as affecting monetary contributions which are levied under any other scheme established under the 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 the greater of—
 - (i) 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; and
 - (ii) eighty dollars.

4.—(1) Payments of amounts due on account of the levy 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 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; and
- (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.

Schedule.

(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