

THE BETTING, GAMING AND LOTTERIES ACT

APPROVAL OF RACECOURSES
(under section 24 omitted)ORDERS
(under section 28, 29 and 30)

The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) Order, 1965	L.N. 350/65 (as amended- vide amendments listed on page 3).
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The Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) (Overseas Horse Races) Order, 1967	L.N. 157/67 284/68 186/72 207/74 26/77 247A/77 44B/79 143/93
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RESOLUTIONS
(under section 33(1))

The Betting, Gaming and Lotteries (Bet Winnings Tax) Resolution, 1977	L.N. 158/77
The Betting, Gaming and Lotteries (Pool Betting Duty: Racing Pools) Resolution, 1979	L.N. 90/79

DIRECTIONS
(under section 33(2)(a))

The Betting, Gaming and Lotteries (Bet Winnings Tax) Directions, 1972	L.N. 256/72
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REGULATIONS
(under section 57)

The Betting, Gaming and Lotteries Regulations, 1969	L.N. 234/69
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REGULATIONS
(under section 63)

The Betting, Gaming and Lotteries (Prescribed Fees) Regulations, 2013	L.N. 62E/2013
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REGULATIONS
(under section 65)

L.N. 257/72 The Betting, Gaming and Lotteries (Bet Winnings Tax) Regulations, 1972
221/73
44D/79

L.N. 159A/75 The Betting, Gaming and Lotteries Regulations, 1975
68/76
374/76
44C/79
142/93
111B/94
71/97

*Second Schedule to
Act.*

The Licensed Betting Office Rules, 1965

*Third Schedule to
Act.*

Totalisators on Racecourses

THE BETTING, GAMING AND LOTTERIES ACT

ORDER

*(under sections 28, 29 and 30)*THE BETTING, GAMING AND LOTTERIES (BOOKMAKERS' LEVY SCHEME)
ORDER, 1965*(Made by the Minister on the 13th day of December, 1965;)**[1st January, 1966.]*

L.N. 350/65
Amdts:
 L.Nn 228/66
Vide 241/66
 410F/72
 165/73
 27/77
 247B/77
 44A/79
 80H/83
 144/93
 70/97

1. This Order may be cited as the Betting, Gaming and Lotteries (Bookmakers' Levy Scheme) Order, 1965.

Preliminary

2. In this Order—

- (a) "bookmaker" means a person who is the holder of a bookmaker's permit;
- (b) bets made with the servant or agent of a bookmaker shall, unless the contrary is proved, be deemed to have been made with the bookmaker;
- (c) a bet or any part thereof (as the case may be) shall be regarded as "laid off" if and only if—
 - (i) 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;

*THE BETTING, GAMING AND LOTTERIES (BOOKMAKERS' LEVY
SCHEME) ORDER, 1965*

- (ii) the second bookmaker has accepted such fresh bet while carrying on business as a bookmaker;
 - (iii) at the time when the fresh bet was made the first bookmaker informed the second bookmaker that such fresh bet was made for the purpose of laying off his contingent liability; and
 - (iv) where the bet relates to double or multiple events such fresh bet was made before the termination of the first event;
- (d) "Commissioner" means the Commissioner of Inland Revenue;
- (e) "horse racing day" means a day on which the public are admitted to an approved racecourse for the purpose of attending horse races there;
- (f) "horse races" means horse races held in Jamaica;
- (g) "void bets" refers to bets which become void for any reason other than the mutual consent of the parties to the bet.

Levy

3.—(1) A monetary contribution shall be payable by every bookmaker who in any levy period conducts a business which includes betting transactions on horse races.

(2) The monetary contributions payable by each bookmaker shall be a levy in respect of each horse racing day in relation to which he conducts business as aforesaid equal to the sum of—

- (a) eleven *per centum* of the total amount of all stakes on bets accepted by the bookmaker in respect of horse races to be held on that day; and
- (b) the amount of eighty dollars:

Provided that—

- (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;
- (ii) the amounts staked in relation to void bets shall not be taken into account for the purposes of this sub-paragraph; and

(iii) the levy shall not exceed—

(a) one-third of the total amount, subject to subparagraphs (i) and (ii) of this proviso, of all stakes on bets accepted by the bookmaker in respect of horse races to be held on that day; or

(b) eighty dollars,

whichever is the greater.

4.—(1) Payment of amounts due on account of the levy shall be made to the Commissioner in accordance with the following procedure—

(a) within fourteen days of the end of each week in which a horse racing day occurs the bookmaker shall make a return to the Commissioner in the form set out in the Schedule; Schedule.

(b) the form shall show—

(i) amounts of all bets accepted by the bookmaker in relation to horse races held during the said week;

(ii) amounts of all bets laid off by the bookmaker with a second bookmaker;

(iii) amounts of void bets;

(iv) amounts of all bets accepted by the bookmaker as laid off bets from a first bookmaker;

(v) a declaration made by the bookmaker before a Justice of the Peace as respects the accuracy of the particulars furnished; and

(vi) an assessment of the amount due in respect of that week on account of the levy;

(c) if no bets were accepted by the bookmaker in respect of horse races held during the said week the bookmaker shall nevertheless make the return aforesaid indicating that no bets were so accepted;

(d) the form shall be accompanied by payment of the amount of the levy as appears from the form to be payable pursuant to this Order in respect of the week to which the form relates.