

GAMING TAX ACT

Repealed by Act. 2005-72 as from 1.4.2018

Principal Act

Ord. No. 1975-02

Commencement:

<i>ss.1, 2, 4 and 10</i>	14.2.1975
<i>ss. 3, 5, 6, 7, 8 and 9</i>	20.2.1975
<i>Assent</i>	30.1.1975

	Amending enactments	Relevant current provisions	Commencement date
LN.	1975/019	<i>Corrigendum</i>	
Ords.	1979-05	ss.4(2), (3) and (4) and 6(2)	
	1981-07	ss.6(2) and 7(2)	
	1982-10	ss.6(2) and 7(2)	
	1985-25	s.6(2)	1.1.1986
	1987-16	s.6(1)	7.5.1987
	1988-25	s.4(2),(3) and(4)	27.2.1989
	1990-49	s.6(1)	15.11.1990
	1993-08	ss.3, 5(5) and 7(1)	4.3.1993

ARRANGEMENT OF SECTIONS.

Section

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AN ACT TO PROVIDE FOR THE IMPOSITION OF A TAX ON BETTING WITH BOOKMAKERS AND THEIR AGENTS AND ON BINGO.

Short title.

1. This Act may be cited as the Gaming Tax Act.

Interpretation.

2. In this Act, unless the context otherwise requires—

“bingo” includes any version of that game by whatever name called;

“bookmaker” means any person who—

- (a) whether on his own account or as a servant or agent to any other person, carries on, whether occasionally or regularly, the business of receiving or negotiating bets or conducting pool betting operations; or
- (b) by way of business in any manner holds himself out, or permits himself to be held out, as a person who receives or negotiates bets or conducts such operation;

“card” is a set of numbers or symbols (in whatever form or layout) with which a person plays bingo matching them against calls made by the house;

“promoter” means the person to whom the players of bingo look for the payment of prizes and “promote” shall be construed accordingly.

Bingo cards.

3.(1) No person shall promote a game of bingo unless all the cards used in that game have been purchased from the Financial and Development Secretary and bear on the back such Government stamp as may be prescribed.

(2) No promoter of bingo shall allow the same card to be used for more than one game of bingo.

(3) A person who contravenes the provisions of subsection (1) or (2) is guilty of an offence and is liable, on summary conviction, to a fine at level 1 on the standard scale in respect of each game which he so promotes.

Purchase and surrender of cards.

4.(1) Cards may be purchased from the Financial and Development Secretary in books of fifteen hundred:

Provided that the Financial and Development Secretary may, if he considers it appropriate, supply books containing other than fifteen hundred cards.

(2) There shall be paid a tax at the rate of three pence per card in respect of every card purchased together with the costs of such cards to Government which shall be signified by the Governor by notice in the Gazette.

(3) Any person who has purchased cards from the Financial and Development Secretary may, at any time thereafter, surrender to him any cards which have not been used and shall be repaid the tax of three pence in respect of each card that he so surrenders but shall not be repaid the costs which may have been paid in respect of those cards:

Provided that no card shall be surrendered if it has been detached from the book in which it was purchased.

(4) Where any person at the coming into force of this section has any cards in his possession which have not been purchased from the Financial and Development Secretary and which do not bear the Government stamp he may, at any time within three months thereafter, surrender those cards, in complete books of fifteen hundred cards each or complete books of such other number of cards as the Financial and Development Secretary may in his discretion allow, to the Financial and Development Secretary and shall be issued in exchange, on payment of the sum of three pence per card, a similar number of cards bearing the Government stamp. The cost of such cards to Government shall not be payable in respect of cards issued under this subsection.

Exemption.

5.(1) The provisions of this Act shall not apply to—

- (a) bingo played in a private house and on a domestic occasion;
- (b) bingo played on an occasion in respect of which the Financial and Development Secretary has granted a certificate in writing exempting it from the provisions of this Act.

(2) The Financial and Development Secretary shall not grant a certificate under subsection (1) unless the bingo is provided by way of an amusement at an entertainment being a bazaar, sale of work, fete, or other entertainment of a similar character and in compliance with the following conditions—

- (a) the whole proceeds of the entertainment (including the proceeds of bingo) after deducting the expenses of it (including any expenses incurred in connection with the bingo and the provisions of prizes) will be devoted to purposes other than private gain;
- (b) the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the entertainment; and
- (c) no prize shall be in money or money's worth nor shall any prize be of a value in excess of £1.

(3) For the purposes of subsection (2) proceeds shall not be held to be applied for purposes of private gain by reason only that that application results in the benefit to any person as an individual.

(4) Nothing in subsection (2) shall be deemed as requiring the Financial and Development Secretary to grant a certificate if the conditions of the subsection are satisfied.

(5) A promoter who is in breach of any of the conditions set out in subsection (2) is guilty of an offence and is liable, on summary conviction, to a fine at level 1 on the standard scale.

General betting duty.

6.(1) A duty to be known as General Betting Duty shall be charged on every bet which—

- (a) is not deemed to be a bet by way of pool betting provided for in section 7; and
- (b) is made with a bookmaker other than a bookmaker who is either an exempt company under the provisions of the Companies (Taxation and Concessions) Act or a qualifying company under section 41 of the Income Tax Act¹.

(2) The general betting duty in respect of any bet—

- (a) shall be due on the making of the bet;
- (b) shall be of an amount equal to 8 per cent of the amount staked; and
- (c) shall be paid, without prejudice to section 8, by the bookmaker.

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(3) For the purposes of the general betting duty, where a person bets on more than one contingency on the terms that, in the event of his bet being successful in respect of one contingency, his stake on the bet, or his winnings in respect of that contingency, or both, are to provide the stake in respect of another contingency, then, unless he makes his bet on both or all of those contingencies at the same time and on the terms that both his original stake and the whole of his winnings in respect of any of those contingencies are to be the stake in respect of any other contingency on which the bet is made—

- (a) he shall be treated as making a separate bet on each respectively of those contingencies and as staking on each of those separate bets the amount respectively provided for by the terms of the original bet;
- (b) any of those separate bets which depends on the outcome of another or others of them shall be treated as made if and when the conditions on which it depends are satisfied.

(4) The aggregate amount paid by or debited to the account of the better for or on account of or in connection with any bet chargeable with the general betting duty shall be treated for the purposes of that duty as his stake on the bet, notwithstanding that his winnings, if any, are to be computed on part only of that amount, or that part of it is not to be returned to him in the event of his winning, and no deduction shall be made for other benefits secured by the better in paying that amount, or for the expenses of any person on account of the duty or otherwise, or for any other matter.

Pool betting.

7. (1) A duty to be known as the pool betting duty shall be charged on every bet which is by way of pool betting and is made with a bookmaker other than a bookmaker who is either an exempt company under the provisions of the Companies (Taxation and Concessions) Act or is a qualifying company under section 41 of the Income Tax Act.

(2) Pool betting duty shall be as follows—

- (a) on each coupon on which the total stakes do not exceed £1 10p;
- (b) on each coupon on which the total stakes exceed £1 20p.

(3) The pool betting duty in respect of any bet shall be due on the making of the bet and shall be paid, without prejudice to section 8, by the bookmaker.

(4) For the purpose of pool betting duty any payment which entitles a person to make a bet by way of pool betting shall, if he makes the bet, be treated as stake money on the bet, and in this subsection shall apply to any payment entitling a person to take part in a transaction which is, on his part, only not a bet by way of pool betting by reason of his not in fact making any stake as if the transaction were such a bet, and the transaction shall accordingly be treated as a bet for the purpose of pool betting duty.

(5) Subject to the provisions of subsection (6), for the purpose of this section any bet shall be deemed to be made by way of pool betting wherever a number of persons make bets—

- (a) on terms that the winnings of such of those persons as are winners shall be or be a share of, or be determined by reference to, the stake money betted or agreed to be betted by those persons, whether the bets are made by filling up and returning a coupon or other printed or written form, or otherwise howsoever;
- (b) on terms that the winnings of such of those persons as are winners shall be, or shall include, an amount, not determined by reference to the stake money paid or agreed to be paid by those persons, which is divisible in any proportion among such of those persons as are winners; or
- (c) on the basis that the winners or their winnings shall, to any extent, be at the discretion of the promoter or some other persons.

(6) A bet made by means of a totalizator shall not be deemed to be made by way of pool betting.

Recovery of duty.

8. The general betting duty and pool betting duty chargeable on any bet made with a bookmaker shall be recoverable jointly and severally from all or any of the following persons, namely—

- (a) that bookmaker;
- (b) the holder of the bookmaker's permit, betting shop licence or betting agency permit relating to the business in the course of which, or the premises at which the bet was made;
- (c) any person responsible for the financial management of that business or those premises;

- (d) where the bookmaker is a company, any director of that company.

Duty.

9. All sums received as general betting duty and pool betting duty shall be paid into the Consolidated Fund.

Regulations.

10. The Governor may make regulations prescribing all matters which are necessary or convenient for giving effect to the provisions of this Act and without prejudice to the generality of the foregoing such regulations may prescribe –

- (a) the form of stamp to be placed on cards;
- (b) the manner in which bets liable to general betting duty or pool betting duty shall be recorded;
- (c) the time of payment of general betting duty and pool betting duty.