

ANTIGUA AND BARBUDA



THE GAMBLING (AMENDMENT) BILL, 2017

NO. OF 2017

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ARRANGEMENT OF CLAUSES

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ANTIGUA AND BARBUDA

THE GAMBLING (AMENDMENT) BILL, 2017

AN ACT to amend the Gambling Act 2016, No. 22 of 2016 and for incidental and connected purposes.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

(1) This Act may be cited as the Gambling (Amendment) Act, 2017.

(2) This Act shall come into operation on a date appointed by the Minister by Notice published in the *Gazette*.

2. Interpretation

In this Act –

“principal Act” means the Gambling Act 2016, No. 22 of 2016

3. Amendment to Section 277

Section 277 of the principal Act is amended as follows –

- (1) by renumbering the current section as subsection (1); and
- (2) by inserting the following new subsection (2)

“ (2) A licensee who makes a loan or extends credit in any form to a person on the licensee’s licensed premises without complying with the licensee’s approved credit program and procedures for offering credit, may be liable to summary prosecution and, on conviction, to the penalty specified in section 386 (Penalties)”;

4. Amendment to Section 397

The principal Act is amended in section 397 –

- (a) at subsection (1) (a) by deleting the word ‘prescribed’ appearing after the word ‘percentage’ and replacing it with the words “specified in subsection (3)”;
- (b) at subsection (2) by deleting the words, ‘the day prescribed’ and replacing it with the words “the day specified in Schedule 1”;
- (c) at subsection (3) by deleting the word ‘prescribed’ appearing at the end of the sentence and replacing it with the words, “of one (1) per cent per month calculated for each month during which any amount of tax remained unpaid on the amount that was due and unpaid at any time in that month”.

5. Amendment of Section 398

Section 398 of the principal Act is amended by repealing subsection (1) and replacing it with the following new subsection (1) to read as follows –

“(1) The

- (a) gaming machine tax;
- (b) gaming table tax;
- (c) betting provider’s tax;
- (d) commercial lottery provider’s tax;

is payable by a licensee to the Authority at such times, and at such rates as is specified in Schedule 1”.

6. Amendment of the Schedule to the principal Act

The Schedule to the Principal Act is repealed and replaced with the following new schedule –

SCHEDULE 1

SCHEDULE OF TAX RATES

- (1) For the purposes of sections 332 and 398, the following rates of taxes are specified –

Commercial Lottery Tax	Existing Online Games	
	Super Lotto	14%
	Pick 3	14%
	Pick 4	14%
	Caribbean Keno	14%
	Lucky Pick	14%
	New Online Games	
	New games developed	10%
	Instant Ticket Games	
	Scratch & Win	8%

% relates to Gross sales, payable per calendar month and due within 7 days following the end of each calendar month.

- (2) For the purposes of section 398, the following rates of taxes are specified –

Gaming Machine Tax	8% of player loss, payable per calendar month and due within 7 days following the end of each calendar month
Gaming Table Tax	8% of player loss, payable per calendar month and due within 7 days following the end of each calendar month.
Betting Provider's Tax	8% of the gross revenue derived from bets settled in the previous calendar month, payable within 7 days following the end of the calendar month. For purposes of

calculation, any loss or losses incurred in one month are not to be carried forward to the following month.

- (3) For the purposes of section 394, the following rate is specified for the gaming machine levy

Gaming Machine Levy \$30 per machine per month, payable Within 7 days following the end of the calendar month.

- (4) For the purposes of section 395, the following rate is specified for the gaming table levy

Gaming Table Levy \$30 per table per month, payable within 7 days following the end of the calendar month.

Passed by the House of Representatives on the _____, 2017. Passed by the Senate on the _____, 2017.

Speaker

President

Clerk to the House of Representatives

Clerk to the Senate

EXPLANATORY MEMORANDUM

These amendments to The Gambling Act 2016, No. 22 of 2016 which was recently passed follow from the last round of consultations that have been held with Stakeholders in the industry. These amendments seek primarily to clarify issues in relation to the payment of taxes and the applicable rates for specific categories as contained in the schedule to the Act.

*Honourable Gaston B. Browne
Prime Minister
Minister of Finance and Corporate Governance*