

Schedule of Conditions for Gaming Lounges

PART I

***Note: In the event that Regulations come into effect which are in conflict with these conditions, these conditions will prevail until such time that this Licence expires.**

A. GENERAL

The Licensee shall:

1. Prominently display the licence on the premises for which the licence was granted
2. Keep and maintain such books, records, and accounts in relation to the business being conducted at the prescribed premises, or such other premises as approved by the Commission, that are required by the Betting, Gaming and Lotteries Act (BGLA) and any Rules, Regulations and Conditions attached to the Licence (hereinafter called 'Conditions')
3. Permit any Officer authorized in that behalf by the Betting, Gaming & Lotteries Commission to enter the prescribed premises to inspect and take copies of or notes from any books, records, accounts or other documents used in connection with the business being conducted at the prescribed premises;
4. **Permit any Officer authorized in that behalf by the Commission to enter the prescribed premises for the purposes of carrying out inspections and auditing of all information & Communication Technologies (ICT) Infrastructures, comprising of, but not limited to EPROM, other existing Hardware, Software & Data files, that constitute the overall Gaming solution (hereinafter called ICT infrastructures).**
5. Ensure that the sale of alcoholic beverages is subject to the provisions of the relevant spirit licence
6. Ensure that the sale of food is subject to the provisions of the relevant food handlers permit
7. Ensure that the Licensed premises has adequate space for punters, gaming machines, the sale of food and drink and for entertainment
8. Pay the requisite fees as determined by the Commission

The Licensee shall not:

1. Assign or transfer this licence to any other person or company
2. Permit anyone under the age of eighteen (18) years to enter on the premises and/ or engage in the business of betting, gaming or lotteries being conducted on the premises and such advice is to be prominently displayed in a notice in the gaming lounge
3. Act or permit servants or agents to act in contravention of the BGLA, or any Rules or Regulations and Conditions made thereunder;
4. Make any changes to the computer hardware or software being used in connection with the business of betting, gaming or lotteries being conducted on the prescribed premises without the prior written approval of the Commission
5. Effect, cause to be effected or permit betting or gaming transactions which are prohibited or not authorized by the Betting, Gaming and Lotteries Act, Regulations or Conditions.
6. Alter or modify the premises without the prior written approval of the Commission.
7. Alter, modify, transfer, sell or otherwise dispose of any gaming machine or component thereof without the prior written approval of the Commission

B. GAMING MACHINES

The Licensee shall:

1. Obtain and maintain a gaming machine licence for all the machines mentioned in Part III of this Schedule, for the relevant period
2. Display in a conspicuous position on each gaming machine, the identification disc issued in respect of that machine
3. Programme the gaming machines to display the amount wagered and won by the player for each event and the amount of credits, if any, that are due to the player

The Licensee shall not:

1. Operate any gaming machines on the prescribed premises except those mentioned in Part III of this Schedule
2. The Licensee shall not post any notice of a payout limit on any machine

The Commission reserves the right to adopt any measure including, but not limited to the monitoring of the payout rate of any machine as it deems necessary or conducive to enhance the effective regulations of the operation of the gaming machines hereunder.

C. BETTING

In respect of selling wagers on horse racing, other species of animal, and sports;

The Licensee shall:

1. Maintain for the duration of this licence a valid betting agency permit
2. Enter into an agreement with the bookmaker, on whose behalf the licensee is acting as betting agent, which provides for the following responsibilities to be fulfilled by the bookmaker, a copy of such agreement to be provided to the Commission:
The bookmaker shall:
 3. Obtain the prior written approval of the Commission for the printing of betting vouchers
 4. Deliver to the Commission for inspection the receipt from the Commissioner of Inland Revenue for the payment of levy or sports betting tax or both within 21 days of the preparation of the betting voucher to which the payment relates.
 5. In respect of transactions on horse racing or racing of any approved species of animal by a bookmaker whose operations are not or are not fully computerised :
 - i. Prepare in triplicate a Payout Sheet in respect of all winnings on bets accepted by him in the form set out as Form 1 in Part II of this Schedule on events held in Jamaica and Form 2 in Part II of this Schedule on events held outside of Jamaica.
 - ii. Keep the original of each Payout Sheet at the gaming lounge for such period as the Commission may determine and during such period produce it on demand to the Commission or any of its authorized officers
 - iii. Deliver the duplicate of each Payout Sheet to the Commission within 14 days of the date of the event to which the Payout Sheet relates.
 - iv. Retain at his Head Office the triplicate of each Payout Sheet and make such documents available for inspection by the Commission or any of its authorized officers.
 - v. Keep and maintain a record in the form specified by the Commission showing all betting vouchers received at the premises and showing all unused vouchers returned from the gaming lounge to the bookmaker's head office
 - vi. Within 14 days of the end of the week in which a horse race or race of any approved species of animal takes place;
 - a. Make payment of any amount due on account of any levy; and
 - b. File returns to the Commissioner of Inland Revenue, copied to the Commission, in the forms set out as Form 3 and 4 in Part II of this Schedule on events held in Jamaica and Forms 5 and 6 in Part II of this schedule on events held outside of Jamaica;
 - vii. Keep a register in the form set out as Form 7 in Part II of this Schedule and make the same available for inspection by the Commissioner of Inland Revenue or authorized officer of the Commission,
 - viii. At the end of each week prepare in triplicate a return relating to cancelled and incomplete betting vouchers in the form set out as Form 8 in Part II of this Schedule, and within 14 days of the end of each week, deliver the original of such return to the Commissioner of Inland Revenue, the duplicate copy thereof to the Commission and retain the triplicate as part of his records
 - vii. In respect of betting transactions on sporting events:
Within 14 days of the end of the week in which a sports betting event takes place:
 - a. Make payment of any amount due on account of tax, levies and contributions;
 - b. Deposit payment to the CHASE Fund in the designated bank account and submit copy of stamped deposit slip to the Commission; and
 - c. File returns to the Commissioner of Inland Revenue, copied to the Commission, in the form set out as Form 9 in Part II of this Schedule on events held in Jamaica and on events held outside of Jamaica; and
 - d. Keep a register in the form set out as Form 10 in Part II of this schedule and make the same available for inspection by the Commissioner of Inland Revenue or authorized officer of the Commission Make a Report to the Commission of all Payouts, Cancelled Vouchers and Void Bets in the Form set out as Form 11 in Part II of this schedule within 14 days of the end of each week.

6. In respect of a bookmaker whose operations are fully computerised and where the Commission has real time, read only, remote access to transactions, accounting data and reports:
 - i. Obtain prior written approval of the Commission of all hardware and software;
 - ii. Establish and maintain an archival back-up system which shall store data for a minimum of six years from the date of the betting transaction, such archival system being subject to the prior written approval of the Commission;
 - iii. Establish and maintain a disaster recovery system which shall be subject to the prior written approval of the Commission
 - iv. Comply with the provisions of 5(vi)-(vii) above, except where the requirement to provide copies to the Commission exists, the Licensee may submit the same electronically.
 - v. Where the licensee is enabled, by virtue of these conditions to submit electronic documents, such documents shall bear such electronic signature(s) of the authorized officer(s) of the licensee which have received the prior written approval of the Commission, and shall be deemed to have the same validity/ or legal status as obtains with handwritten signatures.

The Licensee shall not:

1. Negotiate bets on any races or sporting events except those permitted under the Bookmakers' Permit, on whose behalf the licensee is acting as betting agent, and the provisions of the Betting Gaming and Lotteries Act and any Regulations or Conditions made thereunder

D. LOTTERIES

The Licensee shall:

1. Obtain and maintain a lottery agent's licence for the relevant period

The Licensee shall not:

1. Sell any lottery tickets except for a lottery game operated pursuant to a Licence or Approval granted by the Commission and on behalf of the lottery operator specified herein

Schedule of Conditions of Gaming Lounges

PART II

FORM No.1
PAYOUT SHEET

Name of Bookmaker _____ Permit No _____

Betting Lounge Address _____

Total amount of bets accepted \$ _____

EVENTS HELD IN JAMAICA on the _____ day of _____ 20 _____

(1)	(2)	(3)	(4)	(5)
Event numbers of winning vouchers	Amount of winnings payable	Remarks	Total amount of winnings \$	Total amount payable as Gross Profits Tax/ Sports Betting Tax \$

Dated this _____ day of _____ 20 _____

(Signed by Bookmaker)

FORM No.2
PAYOUT SHEET

Name of Bookmaker _____ Permit No _____

Betting Lounge Address _____

Total amount of bets accepted \$ _____

EVENTS HELD OUTSIDE OF JAMAICA on the _____ day of _____ 20 _____

(1)	(2)	(3)	(4)	(5)
Event numbers of winning vouchers	Amount of winnings payable	Remarks	Total amount of winnings \$	Total amount payable as Gross Profits Tax/ Sports Betting Tax \$

Dated this _____ day of _____ 20 _____

(Signed by Bookmaker)

FORM No.3
LOCAL

(To be sent to the Commissioner of Inland Revenue at his Head Office within fourteen days of the end of any week in which a horse racing day/ race of an approved species of animal takes place)

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)	(2)		(3)	(4)	(5)		(6)		(7)
	Voucher Number Per Book		Amount Of Bets Entered Into	Void Bets	Bets in Column (3) Validly Laid Off		Bets received as validly laid off by another Bookmaker		Total On Which Levy is Payable
	From	To			Amount	Book maker	Amount	Book maker	

Horse race meeting/ race of approved species of animal at _____ On _____ (date)

Total

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

I hereby declare -

(a) that the above is a full and true amount 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 correctly stated and that such 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 Bookmaker)

FORM No.4
LOCAL

Weekly Return of Gross Profits Tax on Local horse races/ local races of any approved species of animal

Name of Bookmaker _____ Address _____
Trading Name _____ Permit No _____

Return for week ending Saturday the _____ day of _____ 20 ____.

(1) Local horse race meeting/ approved species of animal	(2) Voucher Numbers Per book		(3) Amount Of bets accepted	(4) Void bets	(5) Bets Validly Laid off		(6) Bets received as validly paid off by another book maker		(7) Gross profit on betting transactions	(8) Amount of gross profit tax	(8) Amount of Gross profit tax
	From	To			Amou nt	Book maker	Amount	Book maker			
(Dates)											
Total											

No. of premises wherein betting transactions were conducted during week _____

I/We hereby declare (a) that the foregoing is a full and true account of betting transactions accepted by me/us or on my/our behalf in respect of the local horse races or local races of approved species of animal on which bets were entered into and on the result of which winnings on bets became due and payable; (b) that the full amount of gross profits the tax due has been deducted by me/us and paid over to the Commissioner of Inland Revenue.

Date _____ Signature (s) of Bookmaker (s) _____

Levy on gross profits of \$_____ enclosed in the amount of \$_____ in respect of bets accepted on overseas horse races/ races of 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 overseas horse races/ races of approved species of animal at the meetings on the dates specified above and that the amounts of the laid off and void bets are correctly stated and that such void bets are not due to the mutual consent of the parties to the bets;

(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 Bookmaker)

FORM No.6
OVERSEAS

Weekly Return of Gross Profits Tax on Overseas horse races/races of any approved species of animal

Name of Bookmaker _____ Address _____
Trading Name _____ Permit No _____

Return for week ending Saturday the _____ day of _____ 20__.

(1)	(2)		(3)	(4)	(5)		(6)		(7)	(8)
	From	To			Account	Book maker	Account	Book maker		
Overseas Horse Race/ Approved Species of Animal Race Meeting At..... Ondate			Amount of bets accepted	Void Bets	Bets Validly Laid Off		Bets received as validly Laid Off By Another bookmaker		Gross profit on betting transacti ons	Amount of gross profit tax
Total										

No. of premises wherein betting transactions were conducted during week _____

I/We hereby declare (a) that the foregoing is a full and true account of betting transactions accepted by me/us or on my/our behalf in respect of the overseas horse races or overseas races of approved species of animals on which bets were entered into and on the result of which winnings on bets became due and payable; (b) that the full amount of the gross profits tax due has been deducted by me/us and paid over to the Commissioner of Inland Revenue.

Date _____ Signature (s) of Bookmaker (s) _____

Form No. 7

Betting Register for horse races/contests/sports betting events

Name of bookmaker _____ Address _____

Trading Name _____

Permit No. _____

Overseas/ Local horse races/ other contests or events _____

Date of race meeting, contest or event	Voucher No. Per Book		Account of bets entered into	Void bets	Bets validly laid off	Bets received as validly laid off by another bookmaker	Win-nings payable	Amount of bet	Amount of tax paid to Commissioner of Inland Revenue	Rate of Tax on winning %	Net total on which Levy is payable	Amount Paid out on bets
	From	To										
					Book maker	Amount Bookmaker						

FORM 8

Weekly Return of cancelled Betting Vouchers

Name of Bookmaker _____ Address _____

Trading Name _____ Permit No. _____

Return for week ending Saturday the _____ day of _____ 20 _____

1	2	3	4	5
Date of race meeting, contest or event	No. Of Betting Vouchers cancelled	Betting Voucher numbers per book	Amount entered As stake on each Of said Cancelled betting voucher	Remarks

I/We hereby declare (a) that the foregoing is a full and true account of all betting vouchers cancelled by me/us or on my/our behalf in respect of the overseas/local races or other contests or sports betting events; (b) and that no tax in respect of winnings has been deducted by me/us in connection with this/these betting vouchers which were cancelled during transactions for week ending Saturday the _____ day of _____ 20 _____

Date

Signature of bookmaker(s) _____

The Betting Gaming And Lotteries (Sports Betting Tax) Regulations [Regulations 4(1)]
RETURNS OF BETS AND LEVY – SPORTS BETTING TAX
BOOKMAKER (LOCAL & OVERSEAS) Levy Period / Fiscal Year

Please read Notes (Overleaf) and complete all sections

Section A – GENERAL INFORMATION

1. Name of Bookmaker: _____ 2. Taxpayer Registration Number _____
3. Business Address (Street No. and Name, Postal zone and Parish): _____ 4. Telephone Number(s): _____
(a) Land line: _____ (b) _____
Mobile: _____
5. Trading Name: _____ 6. Email Address: _____
7. Permit Number _____ 8. Return for the week (ending Saturday): _____
Year Month Day Year Month Day
from: _____ to: _____

BGL 340 LOCAL	BGL 341 OVERSEAS
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Section B - CALCULATION OF SPORTS BETTING TAX PAYABLE

- Aggregate amount of stakes received/placed on bets accepted..... 9
- Aggregate amount of laid off and void bets10
- Aggregate amount of net stakes received/ placed on bets accepted
(Subtract line10 from line 9)11
- Aggregate amount of winnings payable in respect of bets made. 12
- Gross Profit in respect of sports betting transactions conducted
(Subtract line 12 from line 11) 13
- **Aggregate amount of losses b/f** -14
- Gross Profit on which tax is payable
(Add line 14 to line 13) 15
- TAX PAYABLE** (Levy on gross profit (Calculate line 15 x ____%))..... 16
- **Aggregate amount of losses c/f** - 17

OFFICIAL USE ONLY

Amount being Paid (To be completed by Collectorate Cashier). 18

Section C - DECLARATION

I declare that:

- (a) the above is a full and true amount of all sports betting transactions conducted by me or on my behalf on the dates specified above and that the amounts of the laid off and void bets are correctly stated and that such void bets are not due to the mutual consent of the parties to the bets; and
- (b) that the amount of levy shown above has been computed in accordance with the Scheme applicable to this levy period.

Bookmaker's Signature

Date

NOTES

- (1) This return should be submitted to the Commissioner of Inland Revenue Department or to any Collector of Taxes no later than fourteen (14) days of the end of each week in which a sports event takes place.
- (2) Please also ensure payment of 1% of gross profits to the Betting Gaming and Lotteries Commission and CHASE Fund, respectively, is made no later than fourteen (14) days of the end of each week in which a sports event is held.

Betting Register for sports betting events

Name of bookmaker _____ Address _____

Trading Name _____ Permit No. _____

Date of sports betting events _____

(1) Voucher Nos.		(2) Amount of bets entered into	(3) Amount of bets in column (2) declared void and stakes refunded	(4) Bets in column (2) validly laid off with another bookmaker		(5) Bets in column (2) validly laid off by another bookmaker		(6) Net amount of bets entered into (column 2-3+5)	p
From	To			Amount	Bookmaker	Amount	Bookmaker		
Total									

NOTE: In columns 4 & 5 the vouchers must be submitted to the BGLC.

Payouts, Cancelled Vouchers and Void Bets Report

Weekly Return of cancelled Betting Vouchers

Name of Bookmaker _____ Address _____

Trading Name _____ Permit No: _____

Return for week ending Saturday the _____ day of _____ 20____

1	2	3		4		5
Date of race meeting, contest or event	List of Betting Vouchers Cancelled (Voucher No.)	List Winning Vouchers		List of Void Bets		Amount of Winnings Payable (column 3-4)
		Voucher No.	Amount	Voucher No.	Amount	

I/We hereby declare

(a) that the foregoing is a full and true account of all betting vouchers cancelled, **winning vouchers and vouchers declared as void bets** by me/us or on my/our behalf in respect of the sports betting events;

(b) and that no tax in respect of **gross profits** has been deducted by me/us in connection with this/these betting vouchers which were **cancelled or voided** during transactions for week ending Saturday the _____ day of _____ 20 _____

Date

Signature of bookmaker(s) _____

Schedule of Conditions for Gaming Lounges

PART III

GAMING MACHINES

No	Machine Manufacturer	Game Theme	Year Made (as seen on Cabinet)	New or Refurbished	Date Refurbished	Software Version	Version Date	Serial No.	Model No.	Game E-Prom	Reel E-Prom	Flash card
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
11.												
12.												
13.												
14.												
15.												
16.												
17.												
18.												
19.												
20.												

(TO BE PREPARED IN TRIPLICATE)

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