

Schedule of Conditions for Betting 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 and any Rules, Regulations and Conditions Attached to the Licence (hereinafter called 'Conditions') made thereunder;
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. Note that the sale of alcoholic beverages is subject to the provisions of the relevant spirit licence
5. Note that the sale of food is subject to the relevant food handlers permit
6. Ensure that the Licensed premises should have adequate space for punters, gaming machines, the sale of food and drink and for entertainment
7. 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 betting 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 approval of the Commission.
7. Alter, modify, transfer or otherwise dispose of any gaming machine or component thereof without the prior written approval of the Commission

B. 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 bookmaker's permit
2. Obtain the prior written approval of the Commission for the printing of betting vouchers
3. 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.
4. In respect of a licensee 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 betting 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 betting lounge to the bookmaker's head office
 - vi. In respect of betting transactions on horse racing or racing of any approved species of animal: 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. 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; and
 - b. File returns to the Commissioner of Inland Revenue, copied to the Commission, in the forms set out as Form 7 in Part II of this Schedule on events held in Jamaica and Form 8 in Part II of this Schedule on events held outside of Jamaica; and
 - c. Make a return to the Commissioner of Inland Revenue, copied to the Commission, in the form set out as Form 9 in Part II of this Schedule
 - viii. In respect of all betting transactions:
 - a. 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,
 - b. 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 11 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
5. In respect of a licensee 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 shall be 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. Prepare 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 and submit the same electronically to the Commission within 14 days of the date of the event to which the Payout Sheet relates;
 - v. Retain an electronic copy of the Payout Sheet at the licensed premises and the licensee's head office and make the same available for inspection by the Commission's authorized officers;
 - vi. Comply with the provisions of 4(vi)-(viii) above, except where the requirement to provide copies to the Commission exists, the Licensee may submit the same electronically.
 - vii. 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

The Licensee shall not:

- 1. Negotiate bets on any races or sporting events except those permitted under its Bookmakers' Permit and the provisions of the Betting Gaming and Lotteries Act and any regulations or Conditions made thereunder

C. GAMING MACHINES

The Licensee shall:

1. Obtain and maintain a gaming machine license for all the machines mentioned in Part III of this Schedule, for the relevant period
2. The Licensee shall 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 by the player for each event

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 gaming machine
-
1. 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.

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

PART II

FORM No. BL1
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. BL2
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.BL3
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.BL4
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 bookmaker | | (7) Gross profit on betting transactions | (8) Amount of gross profit tax |
|---|---------------------------------------|----|-----------------------------------|------------------|---------------------------------|---------------|--|---------------|---|---|
| | From | To | | | Amount | 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) _____

FORM NO. BL5
OVERSEAS

(To be sent to the Commissioner of Inland Revenue at his Head Office within fourteen days of the end of each week)

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) | (8) |
|--|------|----|-----|-----|--------|------------|--------|------------|-----|-----|
| | From | To | | | Amount | Book maker | Amount | Book maker | | |
| Overseas Horse Race/ Approved species of Animal Race Meeting | | | | | | | | | | |
| At..... | | | | | | | | | | |
| On..... | | | | | | | | | | |
|date | | | | | | | | | | |
| Total | | | | | | | | | | |

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.BL6
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..... | | | | | | | | | | |
| On | | | | | | | | | | |
|date | | | | | | | | | | |
| 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 BL7
SPORTS BETTING
LOCAL

Tax Code No.

Return of Bets and Levy (Sports Betting Tax)

Levy Period ending _____

Name of Bookmaker _____

Address _____

Permit No _____ Return for week ending Saturday the _____

Trading Name _____

Levy of seven per cent on gross profits of \$ _____ enclosed in the amount of \$ _____ in respect of sports betting transactions conducted by me. **[Gross Profits = the aggregate amount of the stakes received on bets accepted during the levy period less the aggregate amount of winnings payable in respect of the bets made]**

I hereby declare -

(a) that 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 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)

Declaration Form – Bookmakers (local)

NOTE:

- This return should be submitted no later than fourteen (14) days of the end of each week in which a sports event takes place.
- Please also ensure payment of 1% of gross profits to the Betting Gaming and Lotteries Commission and CHASE fund respectively

FORM BL8
SPORTS BETTING
OVERSEAS

Tax Code No.

Return of Bets and Levy (Sports Betting Tax)

Levy Period ending _____

Name of Bookmaker _____

Address _____

Permit No _____ Return for week ending Saturday the _____

Trading Name _____

Levy of seven per cent on gross profits of \$ _____ enclosed in the amount of \$ _____ in respect of sports betting transactions conducted by me. [Gross Profits = the aggregate amount of the stakes received on bets accepted during the levy period less the aggregate amount of winnings payable in respect of the bets made]

I hereby declare -

(a) that 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 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)

Declaration Form – Bookmakers (overseas)

NOTE:

- This return should be submitted no later than fourteen (14) days of the end of each week in which a sports event takes place.
- Please also ensure payment of 1% of gross profits to the Betting Gaming and Lotteries Commission and CHASE fund respectively

FORM No.BL9

(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 sports betting event takes place)

Return of Bets and Sports Betting Tax

Levy Period ending 31st March, 20 _____

Name of Operator _____

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 Operator | | Total On Which Levy is Payable |
| | From | To | | | Amount | Operator | Amount | Operator | |
| | | | | | | | | | |

Sports Betting Event at _____ On _____ (date)

Total

Tax on gross bets of \$ _____ enclosed in the amount of \$ _____ in respect of sports betting events.

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 sports betting events 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 tax shown above has been computed in accordance with the Regulations applicable to this levy period.

Dated this _____ day of _____ 20 _____

(Signed by Operator)

Form No. BL10
 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 Winnings Tax deductible | 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 | | | | Amount | Book-maker | | | | | | |
| | | | | | | | | | | | | | |

FORM BL11

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) _____

Schedule of Conditions

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. | | | | | | | | | | | | |

(TO BE PREPARED IN TRIPLICATE)

Revised 02/2011