



ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER P135

PUBLIC LOTTERIES TAX ACT

Showing the Law as at 15 December 2010

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition consolidates—

Act 6/2010, in force 1 November 2010

Act 7/2010, in force 1 November 2010

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PUBLIC LOTTERIES TAX ACT

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PUBLIC LOTTERIES TAX ACT**Interpretation****1.** In this Act—

“Comptroller” means the Comptroller of Inland Revenue and includes any person acting as, or, to the extent of his authority, performing the functions of, the Comptroller;

(Act 6/2010, s. 41)

“lottery ticket” includes a ticket issued in respect of any lottery, sweepstake, raffle, pari mutuel or pool betting, whether or not organised and controlled by a turf club, and any bingo card in cases wherein such cards are sold to the participants at a price apart from the payment for admission;

“printed” includes written, typed or reproduced in any manner whatsoever;

“public lottery” includes any game, method or device whereby money or money’s worth is distributed or allotted in any manner depending upon or to be determined by chance or lot, and to which the public or any class of the public has or may have access, and every lottery shall, until the contrary is proved, be deemed to be a public lottery.

Permission for holding lotteries

2. (1) It shall be lawful for the Governor in Council, if he considers it desirable so to do, to grant permission in writing to any person, society, club, or other body of persons to organise, promote or hold any public lottery, but nothing contained in this section shall be construed as obliging or

imposing a duty on the Governor in Council to exercise the powers by this section conferred upon him.

(2) Any person or body of persons who desire to organise, promote or hold any public lottery shall apply in writing to the Governor in Council for permission so to do. Such application shall contain such information as to the number of lottery tickets to be printed, the price to be paid for each lottery ticket, the values of the proposed prizes, the purposes to which the net proceeds will be allocated and such other information as the Governor in Council may require.

(3) Any person who—

- (a) organises, promotes or holds any public lottery;
- (b) prints any lottery ticket for use in any public lottery; or
- (c) sells or distributes or offers or advertises for sale or distribution, or has in his possession for the purpose of sale or distribution, any lottery ticket in any public lottery;

is, unless the Governor in Council has first given his written permission for the organizing, promoting or holding of such public lottery, guilty of an offence and is liable on summary conviction to a fine of \$1,250.

Duty on lottery tickets

3. There shall be charged, levied and paid in respect of every lottery ticket a duty (hereinafter referred to as “lottery duty”) at the rate of 10% of the price of such lottery ticket exclusive of the lottery duty, but—

- (a) where the lottery duty, calculated as aforesaid, would be or include a fraction of a cent not greater than half a cent, the fraction of a cent shall not be charged; and
- (b) where the lottery duty, calculated as aforesaid, would be or include a fraction of a cent greater than half a cent, the lottery duty shall be charged as though the fraction of a cent were a cent.

Provisions as to payment of lottery duty

4. (1) No lottery ticket subject to the payment of lottery duty shall be sold to any member of the public—

- (a) unless the organisers, promoters or holders of the public lottery have first made arrangements to the satisfaction of the Comptroller for the payment of all lottery duty payable in respect thereof, and all matters incidental thereto, and have given security for such payment, if so required by the Comptroller, of such amount and in such manner as the Comptroller may direct; or
- (b) otherwise than in accordance with such arrangements.

(Act 6/2010, s. 41)

(2) Any person who sells or distributes or offers or advertises for sale or distribution, or has in his possession for the purpose of sale or distribution, any lottery ticket upon which the lottery duty

has not been paid or with reference to which no satisfactory arrangements have been made with the Comptroller for the payment of such lottery duty, is guilty of an offence and is liable on summary conviction to a fine of \$1,250, and is in addition liable to pay double the lottery duty which should have been paid.

(Act 6/2010, s. 41)

Provisions as to arrangements for payment of lottery duty

5. (1) Arrangements for the payment of lottery duty and other matters incidental thereto made in accordance with section 4 shall be in writing signed by or on behalf of the Comptroller and by the organisers, promoters, or holders of the public lottery.

(Act 6/2010, s. 41)

(2) Any such arrangements may make provision for all or any of the following matters—

- (a) requiring that the lottery tickets shall be numbered, stamped, impressed, embossed or otherwise marked in such manner as may be specified;
- (b) requiring returns or periodical returns to be made in such forms as the Comptroller may from time to time approve containing such particulars as will enable the amount of the lottery duty to be determined;

(Act 6/2010, s. 41)

(c) prescribing and regulating the time and manner of payment of the lottery duty.

(3) Arrangements may from time to time be varied or replaced by new arrangements.

(4) It shall be within the discretion of the Comptroller to decline to approve any proposed arrangements, or to cancel any arrangements made, unless he is satisfied that they provide adequately for the ascertainment, checking and payment of the lottery duty.

(Act 6/2010, s. 41)

(5) Production of a copy of any arrangements for the time being in force purporting to be certified by or on behalf of the Comptroller shall be *prima facie* proof of the existence and terms of such arrangements.

(Act 6/2010, s. 41)

Payment of lottery duty

6. (1) Lottery duty shall be payable to the Comptroller by the organisers, promoters or holders of a public lottery and shall form part of the Consolidated Fund.

(Act 6/2010, s. 41 and Act 7/2010, s. 26)

(2) Subject to any arrangements made under sections 4 and 5, the amount of lottery duty payable in respect of any lottery tickets to which a return under this Act relates or should have related shall be paid at the time the return is made or should be made.

(3) Without prejudice to any other method of recovery, any sum payable by way of lottery duty may be recovered by the Comptroller by a civil action in any competent court.

(Act 6/2010, s. 41)

Returns

7. (1) Returns under this Act shall be signed by or on behalf of the organisers, promoters or holders of a public lottery and shall be rendered by or on behalf of the organisers, promoters or holders of a public lottery to the Comptroller.

(Act 6/2010, s. 41)

(2) Where, in pursuance of arrangements made under sections 4 and 5, a return falls to be made in respect of a particular public lottery, the return shall be rendered within 7 days after the completion of the public lottery.

(3) Where, in pursuance of arrangements as aforesaid, a series of returns falls to be made, such returns shall, subject to the terms of arrangements, be rendered on or before the seventh day of each month in respect of all lottery tickets to which the arrangements relate, which have been sold or distributed during the preceding month.

(4) Any organiser, promoter or holder of a public lottery who fails or neglects to render any return as required by this section or by any arrangements made under sections 4 and 5 is guilty of an offence and is liable on summary conviction to a fine of \$1,250.

(5) If any return hereinbefore referred to is false in any material particular, both the organiser, promoter or holder by whom or on whose behalf it is rendered, and the person signing it, are guilty of an offence and are liable on summary conviction to a fine of \$1,250.

Exemptions

8. (1) The Governor in Council, upon it being proved to his satisfaction that the net proceeds of any public lottery are not intended to be for private gain or profit but are to be devoted wholly to philanthropic, charitable, religious or educational purposes or to the aid of sports, or partly to one of the above purposes and partly to another or others, may remit the lottery duty or any part thereof payable in respect of such public lottery.

(2) Where exemption is granted in respect of the whole of the lottery duty payable in respect of any public lottery, the provisions of sections 2, 3, 4, 5, 6 and 7 shall not be applicable.

Power of entry

9. (1) Any member of the Royal Anguilla Police Force and any person generally or specially authorised in writing by the Comptroller to exercise the powers conferred by this section may enter any place where any public lottery is being held or is about to be held with a view to ascertaining whether the provisions of this Act and of any rules made thereunder are being complied with.

(Act 6/2010, s. 41)

(2) Any person who assaults, obstructs, impedes, hinders, molests or refuses admission to any police officer or person authorised as aforesaid in the exercise of the powers conferred by subsection (1) is guilty of an offence and is liable on summary conviction to a fine of \$1,250.

Rules

10. (1) The Governor in Council may make rules generally for carrying out the provisions of this Act.

(2) Rules made under this section may provide for a penalty not exceeding \$500 on summary conviction for any contravention thereof or failure to comply therewith.

Frauds on revenue

11. (1) If any person shall do or omit any act, or shall be a party to the doing or omission of any act, with the intention that the payment of the full lottery duty or any part thereof shall be evaded or whereby such payment may be evaded, he is guilty of an offence and, if any such act is done or omitted by a servant or agent of the organisers, promoters or holders, such organisers, promoters or holders, as the case may be, are guilty of an offence unless they prove—

- (a) that they were not a party to the act or omission;
- (b) that they had taken all reasonable steps to prevent it; and
- (c) that, on learning of it, they forthwith gave full information concerning it to a member of the Royal Anguilla Police Force at a Police Station, or to the Comptroller.

(Act 6/2010, s. 41)

(2) If any requirement of any arrangements made under sections 4 and 5 for securing the determination or checking on the lottery duty payable is not complied with, the organisers, promoters or holders, as the case may be, and every person who was a party to such non-compliance, is guilty of an offence.

General penalty

12. Any person guilty of an offence against this Act for which no punishment is specifically provided is liable on summary conviction to a fine of \$1,250.

Citation

13. This Act may be cited as the Public Lotteries Tax Act, Revised Statutes of Anguilla, Chapter P135.

