

Bill No. 34 of 1959

PUBLISHED 19TH DECEMBER, 1959.

No. 601

Bill No. 34 of 1959.

TAX (AMENDMENT) BILL, 1959.

ARRANGEMENT OF SECTIONS.

Section.

1. Short title and commencement.
2. Insertion of new section 8A in Chapter 298.
3. Application of Licence Revenue Ordinance, 1956.

A BILL

Intituled

AN ORDINANCE TO AMEND THE TAX ORDINANCE.

Enacted by the Legislature of British Guiana :—

1.(1) This Ordinance may be cited as the Tax (Amendment) Ordinance, 1959, and shall be construed and read with the Tax Ordinance, hereinafter referred to as the Principal Ordinance, and any Ordinance amending the same.

Short title
and com-
mencement.

Cap. 298.

(2) This Ordinance shall come into operation on the 1st January, 1960.

2. The Principal Ordinance is hereby amended by the insertion therein after section 8 of the following new section—

Insertion of
new section
8A in Chapter
298.

“Licence for receiving money paid by way of pool betting, and taxes thereon.”

8A.(1) In this section, unless the context otherwise requires—

“business” means any business the carrying on of which involves the receipt of money or money’s worth paid as bets;

“bet” means any bet by way of pool betting and includes any transaction which is, on the part of any person taking part therein, only not a bet by way of pool betting by reason of his not in fact making any stake;

“money or money’s worth paid as a bet” includes any payment of money or money’s worth—

- (a) as stake money;
- (b) in performance of any express or implied promise made by any person for the purpose of making a bet; or
- (c) for the purpose of entitling any person to make a bet,

whether such payment is made with a view to the same or any part thereof, or an amount equal thereto or to any part thereof, being sent or otherwise transferred out of British Guiana or not.

(2) A bet shall be deemed, for the purposes of this section, to be made by way of pool betting if it is one of any number of bets made on terms that the winnings of such of the persons making the bets as are winners shall be, or be a share of, the stake money paid or agreed to be paid on the bets, or shall be or shall include an amount which is to be paid to, or is divisible in any proportions among, such of those persons as are winners (whether such amount is determined by reference to the stake money paid or agreed to be paid on the bets or not, and whether the pool betting is promoted, or the bets or any of them made, in British Guiana or not), where the bets are made by filling up and returning coupons or other printed or written forms, or otherwise howsoever.

(3) Every person who occupies any set of premises, or part of a set of premises for the purposes of any business shall take out an annual licence for the set of premises, or part thereof, so occupied and shall pay for the licence the sum of two hundred and fifty dollars.

(4) There shall be raised, levied and collected on every receipt, in the course of any business, of money or money’s worth paid as a bet a tax equal to ten per centum of the gross amount of the receipt, and every person who is the proprietor of a business shall pay every Thursday to the district commissioner the tax on the gross amount of every such receipt in the course of the business during the week ending on the preceding Saturday.

(5) Every person who is the proprietor of a business shall —

- (a) upon making any payment of the tax, furnish the district commissioner, in the form from time to time approved by him, with a return signed by such person or, if such person is a company, by the manager of the business showing particulars of the total amount of the tax on receipts in the course of the business which is payable under the preceding subsection on the day on which the payment is made;
- (b) in relation to the business and on premises licensed under this section, keep such books, records and accounts, and preserve the same for such time, as the Governor in Council may by regulations prescribe; and
- (c) permit the district commissioner or any person authorised in writing in that behalf by him to enter any premises occupied for the purposes of the business and to inspect and take copies of any books, records, accounts or other documents kept there in relation to the business.

(6) No person shall carry on business at any place other than premises licensed under this section.

(7) No person, other than a person carrying on business on premises licensed under this section, shall send out of British Guiana (whether by post or otherwise) any money or money's worth, or any coupon or other printed or written document, in connection with, or for the purpose of making, a bet.

(8) Without prejudice to any rights or powers of the Financial Secretary under the provisions of section 66 of this Ordinance, every person who —

- (a) in relation to any business knowingly keeps or preserves, or causes to be kept or preserved, any book, record or account which is false in any material particular, or makes, or causes to be made, in any book, record, account or return any entry which is false in any material particular; or
- (b) obstructs the district commissioner or anyone authorised by him in the exercise of his powers or functions under this section; or
- (c) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion by him or any other person of any tax or licence duty payable under this section; or
- (d) contravenes or fails to comply with any of the provisions of this section,

shall be liable on summary conviction to a fine not exceeding five hundred dollars, or to imprisonment for a term not exceeding six months, or to both the fine and imprisonment.

(9) Where in any proceedings under the preceding subsection it is proved that an entry which is false in any material particular has been made in a return signed by any person under paragraph (a) of subsection (5) of this section, such person shall be deemed to have knowingly made such entry or, if it be shown that the entry was not made by him, to have knowingly caused it to be made, unless the contrary is proved.

(10) Nothing in this section shall —

- (a) apply in relation to any lottery, sweepstake, raffle or sale exempted from the provisions of the Gambling Prevention Ordinance by section 20 thereof or to any lottery or sweepstake organised and conducted by the Demerara Turf Club, Limited, under the provisions of section 21 of that Ordinance; or

(b) render lawful anything which is unlawful under the provisions of the Gambling Prevention Ordinance.”

3. The provisions of the Licence Revenue Ordinance, 1956, shall apply in relation to the licence duties and taxes imposed by the section inserted in the Principal Ordinance by this Ordinance, as if such section had been contained in the Principal Ordinance before the commencement of the Licence Revenue Ordinance, 1956:

Application of the Licence Revenue Ordinance, 1956. Ordinance No. 7 of 1956.

Provided that nothing in this section shall be construed to impose any licence duty in respect of any period before the quarter of the financial year in which this Ordinance comes into operation or any tax upon any receipt of money or money's worth paid as a bet before the commencement of this Ordinance.

OBJECTS AND REASONS

Much money is spent by the public on pool betting and a large part of such money is sent out of British Guiana. It is considered desirable that the public revenue should be increased by means of the imposition of a tax of ten per centum on money so spent and that any person carrying on a business involving the receipt of money so spent should be required to take out a licence for any premises where the business is carried on.

2. This Bill therefore seeks to provide accordingly and to prohibit the carrying on of any such business except on licensed premises as well as the transfer of money out of British Guiana in connection with pool betting, unless the transfer is effected by a person carrying on such a business, who would be responsible for payment of the tax on the money transferred.

F. W. ESSEX,
Financial Secretary.

(M.P. G. 183/1953).
(Leg. Bill 34/1959).