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**CHAPTER 371**  
**CASINO TAXATION**

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**ARRANGEMENT OF SECTIONS**

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## SCHEDULE.



## CHAPTER 371

## CASINO TAXATION

- An Act to tax gaming casinos.** 36 of 1967  
8 of 1969  
28 of 1969  
31 of 1969  
21 of 1971  
11 of 1974  
1 of 2005
- [Commencement 29th December, 1967]*
1. This Act may be cited as the Casino Taxation Act. Short title.
2. (1) In this Act, unless the context other requires — Interpretation.
- “casino” means any gaming house kept and managed for gain by the occupier or any person acting with his authority or with his consent, and operated under a valid licence; 8 of 1969, Third Sch.
- “gaming” means playing for money or for other stakes at any game of chance or game of mixed chance and skill or betting;
- “gaming house” means any house, room or premises, enclosure or place to which any person may resort for the purpose of gaming;
- “licence” means a licence granted under the Lotteries and Gaming Act; Ch. 387.  
8 of 1969, Third Sch.
- “Minister” means the Minister of Finance;
- “occupier” means, in relation to any casino, the person to whom the licence relating to the casino has been granted.
- (2) Notwithstanding the provisions of subsection (1) of this section the New Casino and the Gaming Machine Room as defined in the certificate of exemption granted to Paradise Enterprises Ltd. on the seventeenth day of August, 1966, shall for all purposes of this Act be deemed to be and to constitute one casino.
3. (1) In each and every year there shall be charged on and paid by the occupier of any casino open for business at any time during that year, the annual tax (hereinafter referred to as the “basic tax”) specified in Part 1 of the Schedule in respect of that casino. Basic tax.  
  
29 of 1995, s. 2.  
  
Schedule.

(2) The basic tax payable by the occupier of any casino under the provisions of this section in any year, shall be paid by the occupier in six equal monthly instalments, the first of which shall be due and payable on the thirty-first day of January of that year and the remainder each on the last day of each next succeeding month:

Provided that where any casino is first opened for business during any year after the thirty-first day of January in that year, the basic tax payable in respect of that casino for that year shall be due and payable by the occupier in such manner, whether or not by monthly instalments, as the Minister may in writing direct.

Winnings tax.

4. (1) In addition to the basic tax charged and payable under section 3 of this Act there shall be charged on and paid by the occupier of every casino in each and every year commencing with the first day of January, 1968, a tax on the gross winnings of the casino during such year to be computed and paid in accordance with this section (hereinafter referred to as the “winnings tax”).

(2) For the purposes of this Act “gross winnings” of a casino during any period means the sum by which the amount of money or money’s worth received by the casino in respect of gaming at that casino exceeds the amount of money or money’s worth paid out by that casino during that period to persons gaming:

1 of 2005, s. 2.

Provided that in computing the gross winnings in respect of any period, the value of any cheque or the amount of any promise to pay money given to the casino, or of any credit extended to any person by the casino (other than credit extended by means of a slot marker in respect of gaming at slot machines), shall be taken into account as money received by the casino on the day on which such cheque or promise is given to, or such credit is extended by, the casino.

29 of 1995, s. 3.  
Schedule.

21 of 1971, s. 2.

(3) The winnings tax in respect of every casino shall be computed in respect of each month of every year and such computation shall be made at the rates set out in Part II of the Schedule to this Act upon the amount of the gross winnings of the casino during that month.

21 of 1971, s. 2.

(4) Winnings tax in respect of every casino shall be due and payable by the occupier thereof on or before the last day of the month next succeeding the month in which the gross winnings were made.

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(5) The occupier of every casino shall submit to the Minister on or before the last day of every month in any year, a statement in such form as the Minister may require, setting out the gross winnings of the casino on each day, or during such other period as the Minister may require, of the immediately preceding month and the gross winnings of the casino for the months of the year preceding that month and declaring that the amount of tax payable in respect of the gross winnings of that month calculated in accordance with this Act has been paid.

(6) Notwithstanding anything to the contrary, where at the end of any year the total of the winnings tax payable in respect of any casino pursuant to the foregoing provisions of this section amounts to less than two million dollars, the winnings tax due and payable under this Act in respect of that year shall, instead of the amount payable pursuant to the said provisions, be deemed to be the sum of two million dollars: *11 of 1974, s. 3.*

Provided that — *29 of 1995, s. 3.*

- (a) in the case of a casino with a floor space of less than five thousand square feet, where at the end of any year the total of such winnings tax amounts to less than fifty thousand dollars, the winnings tax due and payable in respect of that year shall be deemed to be the sum of fifty thousand dollars; and
- (b) in the case of a casino with a floor space of not less than five thousand square feet but less than ten thousand square feet, where at the end of any year the total of such winnings tax amounts to less than one hundred thousand dollars, the winnings tax due and payable in respect of that year shall be deemed to be the sum of one hundred thousand dollars.

(7) In this section — *1 of 2005, s. 2.*

“slot marker” means a form —

- (a) which is made available to any person by a casino for the purpose of recording credit extended in respect of gaming at a slot machine by that person; and
- (b) which, when completed to bear the name of a bank, an amount of money,

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a date and a signature, constitutes a cheque;

“slot machine” means any mechanical, electrical or other device, contrivance or machine which upon insertion of a coin, token or currency is available to play or operate, and may deliver or entitle the person playing or operating the machine to receive cash, whether the pay-off is made automatically from the machine or in any other manner.

Assessment by  
Minister.

**5.** (1) Notwithstanding any other provisions of this Act, when the Minister has reason to believe that any amount of winnings tax has been incorrectly computed by an occupier or when any occupier fails in any month to submit to the Minister a statement in accordance with subsection (5) of section 4 of this Act, the Minister may assess the amount of tax, if any, payable by the occupier as such amount as in the circumstances appears proper to the Minister in view of the provisions of this Act.

(2) When the Minister assesses the amount of any winnings tax in accordance with the provisions of this section he shall give notice in writing to the occupier stating the amount so assessed and such amount of tax shall be due and payable by the occupier within such period next following the date of such notice as the Minister may in the notice direct:

Provided that an occupier may appeal within thirty days of the date of such notice to the Supreme Court against any such assessment and —

- (a) pending the determination of the appeal shall not be liable to pay tax so assessed by the Minister; and
- (b) upon the determination of the appeal shall be liable to pay such amount of tax within such time as the Court may order as being due and payable under the provisions of section 4 of this Act in lieu of the amount assessed by the Minister.

Returns,  
inspection, etc.

**6.** (1) The occupier of any casino shall submit to the Minister such statements in such form as the Minister may require, relating to the gross winnings of the casino during any period and to the financial transactions between the occupier and persons gaming, including particulars of

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cheques and promises to pay given by, and credit extended to, such persons, at such times as the Minister may require.

(2) Every occupier of any casino shall within sixty days next following the thirty-first day of December in each year during which the casino is open for business, submit to the Minister a statement clearly showing the gross winnings of the casino during each month of that year together with a certificate by a chartered accountant approved by the Minister certifying that any winnings tax payable in respect of such gross winnings has been correctly computed and paid.

(3) Every occupier of any casino shall permit any person duly authorised by the Minister in that behalf to enter the casino at any reasonable time and —

- (a) to inspect and take extracts from or copies of any book, document or other record relating to the accounts of the casino or the financial transactions between the occupier and persons gaming in the casino, including credit arrangements, promises to pay and cheques;
- (b) to be present at and supervise the count at the close of business of the casino on any day of the money received by the casino in gaming during that day; and
- (c) to be present at and supervise the calculation of the gross winnings made on any day.

7. (1) Any occupier of any casino and any servant or agent of any such occupier who — Offences.

- (a) makes any false entry in any statement or return required to be submitted to the Minister under the provisions of this Act; or
- (b) makes any false entry in any account of the casino,

with the intention that the same shall be taken to be true, shall be guilty of an offence and liable upon summary conviction, in the case of an individual, to imprisonment for a period not exceeding two years or a fine not exceeding five thousand dollars, or, in the case of a corporation, to a fine not exceeding ten thousand dollars.

(2) Any person who obstructs any person, duly authorised by the Minister, in the execution of his powers and duties under subsection (3) of section 6 of this Act shall be guilty of an offence and liable upon summary

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conviction to imprisonment for a period not exceeding six months or to a fine not exceeding five hundred dollars.

(3) Where the servant or agent of an occupier of a casino commits any offence under this section, the occupier, and, where the occupier is a corporation, any director and any principal officer of the corporation, shall be deemed to have abetted the commission of the offence unless he establishes to the satisfaction of the court that the offence was committed without his knowledge and that he could not reasonably be expected to know that the offence was being committed.

Method of  
payment of tax.

**8.** Any amount of basic tax or winnings tax when due and payable under the provisions of this Act shall be paid to and collected by the Treasurer at the Treasury.

Recovery of tax.

**9.** (1) Any amount of basic tax or winnings tax due and payable under the provisions of this Act and remaining unpaid may be sued for and recovered in the Supreme Court.

(2) When any person is adjudged to pay any amount of basic tax or winnings tax the court shall order such person to pay, in addition to such amount, and the costs of suit, a penalty of ten per centum of such amount so adjudged to be paid.



**SCHEDULE (Section 3(1))***29 of 1995, s. 4.***PART I  
BASIC TAX**

(a)	Basic tax payable in respect of a casino with a floor space of less than five thousand square feet .....	\$50,000
(b)	Basic tax payable in respect of a casino with a floor space of not less than five thousand square feet but less than ten thousand square feet.....	\$100,000
(c)	Basic tax payable in respect of any other casino.....	\$200,000

**PART II (Section 4(3))  
WINNINGS TAX**

(a)	Winnings tax payable in respect of a casino with a floor space of less than ten thousand square feet —	
	On gross winnings up to and including \$10,000,000 .....	10%
	On gross winnings in excess of \$10,000,000 .....	15%
(b)	Winnings tax payable in respect of any other casino —	
	On gross winnings up to and including \$10,000,000 .....	25%
	On gross winnings in excess of \$10,000,000 up to and including \$16,000,000 .....	20%
	On gross winnings in excess of \$16,000,000 up to and including \$20,000,000 .....	10%
	On gross winnings in excess of \$20,000,000 .....	5%