

PART IV
AMENDMENT OF THE GAMING ACT,
(CAP. 41)

Construction
Cap. 41

7. This Part shall be read as one with the Gaming Act, hereinafter referred to as the "principal Act".

Amendment
of section 20

8. The principal Act is amended in section 20 by deleting the word "five" appearing in subsection (3) and substituting for it the word "eight".

Amendment
of section 26

9. The principal Act is amended in section 26 by-

- (a) deleting the word "and" appearing at the end of paragraph (j);
- (b) adding immediately after paragraph (j) the following:
 - "(k) principal licence for sports betting and slot machines operations;
 - (l) internet sports betting licence;
 - (m) sports betting terminal licence; and
 - (n) certificate of suitability for licence of gaming activities."

Additional of
section 31A

10. The principal Act is amended by adding after section 31 the following new section 31A-

"Imposition
of winning
amount

31A.-(1) The gaming tax of eighteen percent on winnings is hereby imposed on the amount or value of the winnings in connection with operation of the gaming activities.

(2) The amount or value of the winnings subjected to gaming tax on winning shall not be liable to income tax.

(3) The Board shall prescribe mode of its reporting, collection and remittance to the Board."

Amendment
of section 41

- 11.** The principal Act is amended in section 41 by-
- (a) deleting subsection (4); and
 - (b) renumbering subsection (5) as subsection (4).

Amendment
of section 82

- 12.** The principal Act is amended by deleting section 82 and substituting for it the following:

“Power of the
Board to
declare unfit
machine or
device

82.-(1) The Board may, where is satisfied that any gaming machine or device regulated under this Act is unfit for the intended use, seize or forfeit and condemn such gaming machine or device.

(2) The gaming machine or device under subsection (1) shall be declared unfit for the intended use and be destroyed at owner’s cost.

(3) For the purpose of this section, “unfit gaming machine or device” shall include-

- (a) gaming machine or device whose importation contravenes any provision of this Act or any other written laws;
- (b) gaming machine or device which does not meet the standards prescribed under this Act; or
- (c) gaming machine or device owned or under possession of a person who is not authorised by the Board.

(4) The court by or before which any person is convicted of any offence under this Act may order anything produced to court and shown to the satisfaction of the court to relate to the offence to be forfeited and either destroyed or dealt with in such other manners as it may order.”