



No. 17 of 2010

I assent,
SIR COLVILLE N. YOUNG
Governor-General

31st March, 2010

AN ACT to amend the Lotteries Control Act, Chapter 151 of the Substantive Laws of Belize, Revised Edition 2000-2003, to provide for the more efficient administration and management of lotteries in Belize; to reconstitute the lotteries Committee; to extend the period for which a licence may be granted under the Act; to enable the Minister to prescribe the rates of lottery tax and licence fees by Regulations made under the Act; to provide that the lottery tax shall be collected by the Commissioner of Income Tax and paid into the Consolidated Revenue Fund; to strengthen the penalties for a violation of the Act and the Regulations; and to provide for matters connected therewith or incidental thereto.

(Gazetted 1st April, 2010.)

BE IT ENACTED, by and with the advice and consent of the House of Representatives and the Senate of Belize and by the authority of the same, as follows:—

1. This Act may be cited as the

Short title.

LOTTERIES CONTROL (AMENDMENT)
ACT, 2010,

CAP. 151.
Act No. 31/05.

and shall be read and construed as one with the Lotteries Control Act, which, as amended, is hereinafter referred to as the principal Act.

Amendment
of section 4.

2. Section 4 of the principal Act is hereby amended by repealing subsections (1) and (2) thereof and replacing the same by the following:

"Establishment and constitution of Lotteries Committee.

4. (1) There is hereby established a Committee to be called the "Lotteries Committee" consisting of the Auditor General or his representative, the Chief Executive Officer of the Ministry responsible for lotteries or a representative, the Secretary to the Gaming Control Board and three other members of the Gaming Control Board.

(2) The three members of the Gaming Control Board referred to above shall be appointed by the Minister in his discretion."

Amendment
of section 6.

3. Section 6 of the principal Act is hereby amended in subsection (2) thereof by repealing paragraph (c) and replacing it by the following:—

"(c) with the approval of the Minister, an exclusive licence to promote, hold and conduct lotteries, or any specific type of lottery, during any period not exceeding ten years."

Repeal and
replacement
of section 7.

4. Section 7 of the principal Act is hereby repealed and replaced by the following:

"Fees payable.

7. (1) Upon application to promote, hold or conduct a lottery, the applicant shall pay to the Committee such fees as may from time to time be prescribed by the

Minister by regulations made under this Act.

(2) All fees received by the Committee under this Act or Regulations made thereunder shall be paid to the credit of "The Official Charities Fund" at the Treasury and all expenditure incidental to the functions of the Committee in the control and regulation of lotteries shall be met from such Fund."

5. Section 8 of the principal Act is hereby repealed and replaced by the following:

Repeal and replacement of section 8.

"Lottery Tax.

8. (1) Subject to the provisions of section 9 (3), there shall be raised, levied and collected a tax called the "Lottery Tax" to be paid by every person to whom a licence is granted to promote, hold or conduct a lottery.

(2) The lottery tax shall be at such rate as the Minister may by regulations made under this Act prescribe.

(3) The lottery tax shall be paid to the Commissioner of Income Tax at such time and in such manner as may from time to time be specified by the Commissioner.

CAP. 55.

(4) The lottery tax shall be in addition to the income tax or business tax payable by a licensee under the Income and Business Tax Act.

(5) The lottery tax shall be paid to the credit of the Consolidated Revenue Fund.

(6) All lottery tax due and payable under this Act shall be recoverable as a debt due to the Crown from the person liable to pay the same and where the aggregate amount of the tax payable by the person to whom a licence has been granted for a lottery is less than two hundred and fifty dollars, that aggregate tax may, without prejudice to any other mode of recovery thereof, be recovered by the Commissioner of Income Tax from that person in a district court as a civil debt."

Amendment
of section 15.

6. Section 15 of the principal Act is hereby amended by substituting the words "**ten thousand dollars**" for the words "**one thousand dollars**" occurring therein.

Amendment
of section 25.
Act No. 31/05.

7. Section 25 of the principal Act [as amended by Act No. 31 of 2005] is hereby further amended as follows:—

- (i) in subsection (1), by repealing paragraphs (a) and (b) and replacing the same by the following:—
 - (a) **for the first offence**, to a fine of not less than ten thousand dollars but not exceeding twenty thousand dollars or to imprisonment for a term of not less than one year but not more than two years, or to both such fine and term of imprisonment;
 - (b) **for a second or subsequent offence**, to a fine of not less than twenty thousand dollars but not exceeding fifty thousand dollars or to imprisonment for a term of not less than two years but not more than five years, or to both such fine and term of imprisonment;

(ii) in subsection (2) [added by Act No. 31 of 2005], by substituting the word "second" for the word "third" occurring therein.

(iii) by adding the following as subsection (3):

"(3) Notwithstanding subsections (1) and (2) above, in the case of minor offences, the Committee may, in lieu of proceeding summarily in a court of law, impose an administrative fine not exceeding one thousand dollars for a violation of any provision of this Act or any regulation made thereunder."

8. The principal Act is hereby amended by the addition of the following new sections after section 25:-

Addition of sections 26 and 27.

"Engagement of a Contractor to operate lotteries. Act No. 12/2005.

26. (1) For the more efficient administration and operation of lotteries in Belize, the Minister may, subject to the Finance and Audit (Reform) Act, 2005 and with the approval of Cabinet, engage the services of a person or body corporate (referred to in this section as "the Contractor") possessing the qualifications and expertise required to manage any lottery.

(2) Any such contract as is referred to in subsection (1) above, may authorise the Contractor to do all things necessary to administer, distribute and market any lottery on behalf of the Committee.

(3) No contract made pursuant to this section shall be for a period exceeding ten years but may be renewed for a like period

subject to satisfactory performance and compliance with such conditions as the Committee may impose.

(4) Every contract as is referred to above shall contain a provision entitling the Auditor General to audit the accounts of the Contractor at such time and with such frequency as the Auditor General may consider necessary.

Regulations.

27. (1) The Minister may make regulations for the better carrying out of the provisions of this Act and for prescribing anything that needs to be prescribed.

(2) Without prejudice to the generality of subsection (1) above, such regulations may -

- (i) prescribe the fees payable for the issue of licences;
- (ii) prescribe the rate of lottery tax payable pursuant to section 8.

(3) All regulations made by the Minister under this Act shall be subject to negative resolution."