

No. 30 of 2021.

Gaming Control (2022 Budget)(Amendment) Act 2021.

Certified on : 7 FEB 2022



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ARRANGEMENT OF SECTIONS.

1. Betting Tax (Amendment of Section 164).
2. Commissioner General May Issue Assessments (Amendment of Section 213).
3. Penalty for Late Payment (Repeal of Section 214).
4. Additional Tax (Repeal of Section 215).
5. Access to Books (Amendment of Section 216).
6. Commissioner General May Obtain Information (Amendment of Section 217).



No. **30** of 2021

AN ACT

entitled

Gaming Control (2021 Budget)(Amendment) Act 2020,

Being an Act to amend the ***Gaming Control Act 2007***.

MADE by the National Parliament to come into operation in accordance with the commencement of the ***Tax Administration Act 2017*** by a notice in the National Gazette by the Head of State, acting with, and in accordance with, the advice of the Minister.

1. BETTING TAX (AMENDMENT OF SECTION 164)

Section 164 of the Principal Act is amended -

- (a) by repealing Subsection (7); and
- (b) by repealing Subsection (9) and replacing it with the following:

“(9) Where any betting tax remains unpaid after the time provided for its payment under this Section, late payment penalty and late payment interest under the ***Tax Administration Act 2017*** will apply and calculated from the original due date.”.

2. COMMISSIONER GENERAL MAY ISSUE ASSESSMENTS (AMENDMENT OF SECTION 213)

Section 213 of the Principal Act is amended in Subsection (3) by repealing the reference to “***Income Tax Act 1959***” and replacing it “***Tax Administration Act 2017***”.

3. PENALTY FOR LATE PAYMENT (AMENDMENT OF SECTION 214).

Section 214 of the Principal Act is amended by repealing and replacing it as follows:

“214. PENALTY FOR LATE PAYMENT.

(1) Where any amount of turnover tax remains unpaid after the expiration of the time provided for its payment under this Part, penalty tax of 20% of the amount amount unpaid shall be due and payable to the State pursuant to Section 94 of the ***Tax Administration Act 2017***.

(2) An amount of penalty tax payable under this section shall be deemed to be turnover tax due and payable by the bookmaker in respect of the month to which the unpaid tax relates.”.

4. ADDITIONAL TAX (AMENDMENT OF SECTION 215).

Section 215 of the Principal Act is amended by repealing and replacing it as follows:

“215. LATE PAYMENT INTEREST.

(1) In addition to any penalty tax imposed by Section 214, if any turnover tax remains unpaid after the time provided for its payment under this Part, late payment interest pursuant to Section 39 of the ***Tax Administration Act 2017*** is due and payable at the rate of 20% per annum on the amount unpaid computed from such date as the Commissioner General determines, not being a date before the date on which the turnover tax was originally due and payable.

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(2) The Commissioner General may, in any case, for reasons that he thinks sufficient, remit the additional turnover tax or any part of that turnover tax.”.

5. ACCESS TO BOOKS (AMENDMENT OF SECTION 216).

Section 216 of the Principal Act is amended by repealing and replacing it as follows:

“216. ACCESS TO BOOKS.

Pursuant to Section 58 of the *Tax Administration Act 2017*, the Commissioner General or a person authorised by him for the purpose shall at all times have full and free access to all buildings, places, books, documents and other papers for the purpose of obtaining information relating to the determination of the turnover of, and the liability to pay turnover tax under this Part by, a bookmaker, and may make extracts from, or copies of, any such books, documents or papers.”.

6. COMMISSIONER GENERAL MAY OBTAIN INFORMATION (AMENDMENT OF SECTION 217).

Section 217 of the Principal Act is amended by repealing and replacing it as follows:

“217. COMMISSIONER GENERAL MAY OBTAIN INFORMATION.

(1) Pursuant to Section 59 of the *Tax Administration Act 2017*, the Commissioner General may, by written notice, require a bookmaker -

- (a) to furnish him with such information as he may require; and
- (b) to attend and give evidence before him (or before a person authorised by him for the purpose),

concerning bets made by or with that bookmaker or any other bookmaker, and may require him to produce books, documents and other papers in his custody or under his control relating to those bets.

(2) The Commissioner General may require the information or evidence referred to in Subsection (1) to be given on oath, orally or in writing, and for that purpose he, or the person so authorised by him, may administer an oath.

(3) A bookmaker required to attend and give evidence under this section shall be paid such reasonable expenses as the Commissioner General determines.”.

I hereby certify that the above is a fair print of the *Gaming Control (2022 Budget)(Amendment) Act 2021*, which has been made by the National Parliament.


Clerk of the National Parliament.

7 FEB 2022

I hereby certify that the *Gaming Control (2022 Budget)(Amendment) Act 2021*, was made by the National Parliament on 30 November 2021.


Speaker of the National Parliament.

7 FEB 2022