
CHAPTER 174

THE FOOTBALL POOL BETTING TAX ACT

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FOOTBALL POOL BETTING TAX

(6th May, 1975)

7/1975.
23/1976.
15/1985.

1. This Act may be cited as the Football Pool Betting Tax Act. **Short title.**

2. For the purposes of this Act— **Interpretation.**

"Commissioner" means the person for the time being performing the duties of Commissioner of Inland Revenue and includes any officer duly authorised to act on his behalf;

"football pool betting" means where a number of persons make bets on the outcome of football matches—

(a) on terms that the winnings of such of those persons as are winners shall be, or be a share of, or be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of filling up and returning coupons or other printed or written forms, or otherwise howsoever; or

(b) on terms that the winnings of such of those persons as are winners shall be, or shall include, an amount (not determined by reference to the stake money paid or agreed to be paid by those persons) which is divisible in any proportions among such of those persons as are winners: or

(c) on the basis that the winners or their winnings shall, to any extent, be at the discretion of the promoter or some other person and "football pool bet" shall be construed accordingly;

"promoter" means the person to whom the persons making the bets look for the payment of their winnings, if any.

The football pool betting tax.

3. (1) A football pool betting tax shall be charged under the provisions of the Act in respect of football pool betting.

(2) The football pool betting tax shall be under the care and management of the Commissioner who may do all such acts as may be deemed necessary and expedient for raising, collecting receiving and accounting for the tax.

(3) All money collected or received for or on account of the tax shall be paid into the Consolidated Fund.

Persons to pay tax.

4. (1) The tax imposed in this Act shall be payable by the person making the football pool bet.

(2) The tax imposed by this Act shall be collected by the pools agent who shall account to the Commissioner for sums collected by him.

(3) A "pools agent" for the purposes of this Act means a person who distributes and ingathers coupons in relation to football pool betting and who transmits, sends or forwards the football pool bets and coupons to the promoter.

(4) A person who completes a coupon and transmits it and the stake money in connection with football pool betting to the promoter shall be deemed to be a pools agent for the purposes of this Act.

5. The tax imposed by the Act is due and payable when the money stake in the football pool betting to which it relates is paid to the pools agent. **Tax payable when stake paid to pools agent.**

6. The tax imposed by this Act shall be an amount equal to fifteen per cent of the stake money paid. **Rate of tax.**

7. (1) In any case where the tax imposed by this Act is due and payable and is not paid, the person by whom the tax is payable shall be guilty of an offence against the Act and be liable on summary conviction to a fine of seven hundred and fifty dollars and imprisonment for three months. **Offences.**

(2) In any case where a pools agent fails to account for sums collected by him under the provisions of this Act he shall be liable on summary conviction to a fine of three thousand dollars and imprisonment for six months.

8. (1) Where it appears to the Commissioner that a person may be liable to pay or account for the tax imposed under this Act, he may require such person to attend and answer such questions as the Commissioner deems necessary. **Powers of Commissioner.**

(2) Where a person fails to attend or where a person attends and fails to answer any relevant question or where a person gives a false or misleading answer, such person shall be guilty of an offence under this Act and be liable on summary conviction to a fine of three hundred dollars and imprisonment of one month.

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Assessments.

(3) The Commissioner may whenever he has reasonable grounds to suspect that a person is liable to pay the tax imposed by this Act issue a notice assessing the amount due by such person.

(4) The Commissioner shall vary the amount of the assessment if within 14 days of his issuing the assessment the person to whom it is directed proves to the satisfaction of the Commissioner that the amount should be varied.

Pools agent must furnish information and keep records.

9. (1) Any person acting or carry on business as a pools agent at the commencement of this Act shall within seven days thereof, and any person who intends to act or carry on business as a pools agent shall not less than seven days before he begins so to act or carry on such business, notify the Commissioner in writing to that effect.

(2) Every pools agent shall—

- (i) keep such books records and accounts in relation to his activities as a pools agent as the Commissioner may direct;
- (ii) keep such books, records and accounts for at least six months so that he may produce them to the Commissioner, if so required;
- (iii) produce to any officer authorised in that respect by the Commissioner any such books specified by the Officer, and any employee or servant of such person shall do likewise.

Tax to be forwarded to Commissioner.

10. Every agent shall not more than seven days after the tax becomes due and payable transmit to the Commissioner a sum equal to the sum due together with a note of the total sum forwarded to the promoter and the names of the persons making the bets on whose behalf the entries were transmitted; whereupon the Commissioner shall issue his receipt for such sum which shall be sufficient evidence of payment to him of the tax.

Minister's power to make regulations.

11. The Minister shall have power to make regulations to give effect to the terms of the Act or in matters connected therewith.

12. Where any person fails to comply with any duty **Other offences.** imposed on him by any section of the Act for which no other penalty has been specified, he shall be guilty of an offence and shall on summary conviction be liable to a fine of three hundred dollars and one month's imprisonment.
