ANGUILLA

PUBLIC LOTTERIES TAX (AMENDMENT) ACT, 2024

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I Assent

Perin A. Bradley
Governor (Acting)

27 - June 2024
Date

ANGUILLA

NO. 15/2024

PUBLIC LOTTERIES TAX (AMENDMENT) ACT, 2024

[Gazette Dated: 28th June , 2024] [Commencement: Section 4]

An Act to amend the Public Lotteries Tax Act, R.S.A. c. P135.

ENACTED by the Legislature of Anguilla

Interpretation

1. The "principal Act" means the Public Lotteries Tax Act, R.S.A. c. P135.

Amendment of section 1

2. The principal Act is amended by inserting the following new definition in the appropriate alphabetical order—

"Minister" means the Minister responsible for Finance;".

Insertion of section 2A

3. The principal Act is amended by inserting the following new section—

"Permission for holding lotteries with net proceeds under $35,000

2A. (1) Notwithstanding section 2, any person or body of persons who desire to organise, promote or hold any public lottery with net proceed of under $35,000 shall apply in writing to the Minister for permission so to do.

(2) Such application shall contain such information as to the number of lottery tickets to be printed, the price to be paid for each lottery ticket, the values of the proposed prizes, the purposes to which the net proceeds will be allocated and such other information as the Minister may require.

(3) Any person referred to in subsection (1) who—

(a) organises, promotes or holds any public lottery referred to in this section;

(b) prints any lottery ticket for use in any public lottery referred to in this section; or

(c) sells or distributes or offers or advertises for sale or distribution, or has in his possession for the purpose of sale or distribution, any lottery ticket in any public lottery referred to in this section;

is, unless the Minister has first given his written permission for the organizing, promoting or holding of such public lottery, guilty of an offence and is liable on summary conviction to a fine of $1,250.

(4) Where the Minister is satisfied that the net proceeds of any public lottery referred to in this section are not intended to be for private gain or profit but are to be devoted wholly to philanthropic, charitable, religious or educational purposes or to the aid of sports, or partly to one of the above purposes and partly to another or others, the Minister may remit the lottery duty or any part thereof payable in respect of such public lottery.

(5) Where a public lottery under this section does not qualify for remission of lottery duty under subsection (3), sections 3, 4, 5, 6 and 7 shall be applicable.".

Citation and commencement

4. This Act may be cited as the Public Lotteries Tax (Amendment) Act, 2024 and is deemed to have come into force on 1 April 2024.

Barbara Webster-Bourne

Speaker

Passed by the House of Assembly this 25th day of June, 2024.

Lenox J. Proctor

Clerk of the House of Assembly

OBJECT AND REASONS

(The objects and reasons do not form part of the Bill)

In Anguilla, non-profit organisations, charities, youth organisation and groups, and festivals raise funds to support and facilitate their programmes traditionally by holding public lotteries such as raffles and bingos. These organisations by nature do not ordinarily generate profits but have a societal impact, which is beneficial to the society or community at large. The Public Lotteries Tax (Amendment) Bill seeks to amend the process for approving the holding of public lotteries where the net proceeds are under $35,000. Below this threshold, the Minister will now be responsible for granting such approvals and granting any waivers of the associated duty where the proceeds are not intended to be for private gain or profit but for a greater societal benefit. This will alleviate the administrative burden being placed on Executive Council of having to continuously review lotteries that are inconsequential.