



THE
JAMAICA GAZETTE
SUPPLEMENT

PROCLAMATIONS, RULES AND REGULATIONS

1402A

Vol. CXLIV

MONDAY, OCTOBER 11, 2021

No. 130A

No. 167A

THE REVENUE ADMINISTRATION ACT

THE REVENUE ADMINISTRATION (PRESCRIBED FORM) (LOTTERY TAX
AND LOTTERY WINNINGS LEVY) ORDER, 2021

In exercise of the power conferred upon the Commissioner General by section 18A of the Revenue Administration Act, the following Order is made:—

1. This Order may be cited as the Revenue Administration (Prescribed Form) (Lottery Tax and Lottery Winnings Levy) Order, 2021.

2. In this Order—

“lottery promoter” has the meaning assigned to it by section 2(1) of the Betting, Gaming and Lotteries Act;

“lottery tax” has the meaning assigned to it by section 59A of the Betting, Gaming and Lotteries Act;

“lottery winnings levy” has the meaning assigned to it by section 59I of the Betting, Gaming and Lotteries Act.

3. The return for the payment of lottery tax on weekly revenue and for the payment of lottery winnings levy imposed on the lottery winnings on a winning ticket under sections 59B and 59I, respectively, of the Betting, Gaming and Lotteries Act shall be made in the form set out as Form LT01 in the Schedule.

SCHEDULE, *contd.*



THE BETTING, GAMING AND LOTTERIES ACT
**WEEKLY RETURN OF LOTTERY SALES, WINNINGS,
 TAX AND LEVY PAYABLE**

LT01

Section E – FEES		
Total Sales of Lottery Tickets including free tickets exchanged. <i>(Transfer Line T1 from Schedule 1).</i> . . .	1	
Total Sales of IL Tickets and DNG Tickets including free tickets exchanged. <i>(Transfer Line T5 from Schedule 2).</i>	2	
Taxable Weekly Gross Ticket Sales <i>(Add Section E, Lines 1 and 2)</i>	3	
Fees Payable <i>(Line 3 x applicable rate).</i>	4	
Section F – TAX AND LEVY PAYABLE		OFFICIAL USE ONLY
Declared Lotteries <i>(Section B, line 4).</i>	1	
IL and DNG <i>(Section C, line 4).</i>	2	
Lottery Winnings <i>(Section D, Line 4).</i>	3	
Fees Payable <i>(Section E, Line 4).</i>	4	
Total <i>(Add Section F, Lines 1, 2, 3 and 4).</i>	5	
Section G – PREPARER'S DETAILS <i>(Completed if form is not prepared by Operator)</i>		
Preparer's Name	Preparer's Address	TRN
		Contact Number
Section H – DECLARATION		
I declare, to the best of my knowledge and belief, that this return and accompanying schedules and statements are a true, correct and complete representation of the activities for the period stated.		
Name	Title	
Signature	Date	

SCHEDULE, *contd.*

Schedule 1
Details of Lottery Tax on Declared Lotteries

Declared Lotteries	Rate (%)	(a)	(b)	(c)	(d)
		Total Weekly Sales \$	Total Weekly Winnings/ Prize Liability \$	= (a) - (b) Weekly Gross Revenue \$	= (c) x Rate Tax Payable on Weekly Gross Revenue (\$)
Total >>		T1	T2	T3	T4

Transfer T1 to Section B, Line 1 Transfer T2 to Section B, Line 2 Transfer T3 to Section B, Line 3 Transfer T4 to Section B, Line 4

Schedule 2
Details of Lottery Tax on Instant Lottery and Daily Numbers Games

Instant Lottery and Daily Numbers Games	Rate (%)	(a)	(b)	(c)	(d)
		Total Weekly Sales (\$)	Total Weekly Winnings/ Prize Liability (\$)	= (a) - (b) Weekly Gross Revenue (\$)	= (c) x Rate Tax Payable on Weekly Gross Revenue (\$)
Total >>		T5	T6	T7	T8

Transfer T5 to Section C, Line 1 Transfer T6 to Section C, Line 2 Transfer T7 to Section C, Line 3 Transfer T8 to Section C, Line 4

