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## PUBLIC NOTICE

### RE: AMENDMENTS TO THE GAMING ACT, 2014 AND GAMING HOUSE OPERATOR REGULATIONS, 2014

NO. 1 OF 2019

This **NOTICE** is issued by the Gaming Board for The Bahamas (“the Board”), pursuant to its authority under the Gaming Act, 2014 (“the Act”).

**WHEREAS** the the Parliament of The Bahamas (“Parliament”) has enacted amendments to Section 64 of the Gaming Act, 2014 (“the Act”) to impose a winnings tax which is to be paid by every domestic player who is paid any amount as a result of winning a numbers game over the medium of the internet or over the counter.

**AND WHEREAS** the Minister Responsible for Gaming, after consultation with the Board, is required by Section 81(w) of the Act to amend the Gaming House Operator Regulations, 2014 consistent with Parliament’s adoption of a winnings tax as follows:

- To define “winnings” for purposes of calculation of the winnings tax as meaning the “. . . total value of all amounts paid to players or credited to player accounts by the licence holder as a result of winning bets without deduction of the amount attributable to the underlying bet”;
- To establish the rates and percentages at which the winnings tax shall be calculated; and
- To establish collection and remittance obligations on each Gaming House Operator relative to the winnings tax to be paid by domestic players.

**THE PUBLIC IS HEREBY ADVISED** that Parliament has determined that the winnings tax payable under the Act shall be calculated, on an individual bet basis, as follows:

- 5% on all individual winning bets resulting in a payout of less than \$1,000.00; and
- 7½% on all individual winning bets resulting in a payout of \$1,000.00 or more.

**THE PUBLIC IS FURTHER ADVISED** that all questions or concerns regarding the collection or remittance of any winnings tax owed by you on the basis of your winnings on the numbers game must be submitted in writing, using any of the options outlined below:

- By mail to: **The Secretary  
Gaming Board for The Bahamas  
P. O. Box N-4565  
Nassau, Bahamas**
- Faxed to: **1-242-327-8864**
- E-mailed to: **info@bahamasgamingboard.com**
- Hand delivered to: **The Secretary  
Gaming Board for The Bahamas  
4<sup>th</sup> Floor, Centreville House  
2<sup>nd</sup> Terrace West & Collins Avenue  
Nassau, Bahamas**

Please mark all correspondence as related to the “Winnings Tax”.

29<sup>th</sup> AUGUST, 2019

**IAN TYNES  
SECRETARY**