



BELIZE

**GAMING CONTROL ACT
CHAPTER 152**

REVISED EDITION 2020

**SHOWING THE SUBSTANTIVE LAWS AS AT
31ST DECEMBER, 2020**

This is a revised edition of the Substantive Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2020.

This edition contains a consolidation of amendments made to the law by Acts No. 22 of 2013 and 17 of 2014.



BELIZE

**GAMING CONTROL ACT
CHAPTER 152**

REVISED EDITION 2020

**SHOWING THE SUBSTANTIVE LAWS AS AT
31ST DECEMBER, 2020**

This is a revised edition of the Substantive Laws, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Substantive Laws of Belize, Revised Edition 2020.

This edition contains a consolidation of amendments made to the law by Acts No. 22 of 2013 and 17 of 2014.

CHAPTER 152

GAMING CONTROL

ARRANGEMENT OF SECTIONS

PART I

Preliminary

1. Short title.
2. Interpretation.
3. Gambling Prevention Act not to apply to licensed premises.

PART II

Control of Gaming and Gaming Licences

4. Establishment of Gaming Control Board.
5. Functions of the Board.
- 5A. Power to impose conditions.
- 5B. Applications.
6. Application for gaming licence.
- 6A. Grant, duration and renewal of licence.
7. Security for performance of obligations by the licensee.
8. Revocation of licence.

PART IIA

Compliance, Supervision and Enforcement

- 8A. Compliance.
- 8B. Compliance visits.
- 8C. Power of Board to gather information.
- 8D. Power to give directions.

- 8E. Enforcement action.
- 8F. Directives.
- 8G. Appointment of investigator.

PART IIB

Disciplinary Action

- 8H. Interpretation of this Part.
- 8I. Disciplinary action.
- 8J. Notice of intention to take disciplinary action.
- 8K. Penalty notice.
- 8L. Late payment penalties.
- 8M. Date licensee considered to commit disciplinary violation.
- 8N. Recovery of administrative penalty.

PART III

Gaming Tax

- 9. Imposition of gaming tax.
- 10. Maintenance of records.
- 11. Surcharge for failure to pay tax on due date.
- 12. Recovery of tax.
- 13. Sale of goods and chattels distrained upon.
- 14. Other means of recovery of tax.

PART IIIA

Appeals

- 14A. Establishment of Appeals Tribunal.
- 14B. Appeals to Appeals Tribunal.

PART IV

Offences and Penalties

15. Prohibition on using premises for gaming without a licence.
16. Penalty for failure to pay tax.
- 16A. Penalty for failure to comply with notice.
- 16B. Penalty for failure to comply with direction or directive.
17. Penalty for obstruction.
18. Offences by body corporate.
19. Appearance and plea by corporation.
20. Licence not transferable.
21. Penalty for breach of conditions of licence.
22. Offences in respect of minors.
23. Enforcement and penalties.
- 23A. Forfeiture on conviction.
- 23B. Forfeiture of abandoned machines, equipment or articles.

PART V

Miscellaneous

24. Regulations.
25. Validity of contracts, etc.
26. Giving notices and documents.

SCHEDULE I

SCHEDULE II

CHAPTER 152**GAMING CONTROL**

24 of 1999.
 22 of 2013.
 17 of 2014.
 S.I. 67 of 1999.

[21st May, 1999]

PART I*Preliminary*

- Short title. **1.** This Act may be cited as the Gaming Control Act.
- Interpretation. **2.**—(1) In this Act, except if the context otherwise requires—
- 17 of 2014.
CAP. 104. “AML/CFT obligation” has the meaning given in the Money Laundering and Terrorism (Prevention) Act;
- 17 of 2014. “approval” means an approval that may be granted by the Board under this Act or regulations made under this Act, but excludes a gaming licence;
- 17 of 2014. “associate” has the meaning given in sub-section (2);
- “Board” means the Gaming Control Board established under section 4;
- “Commissioner” means the officer for the time being performing the duties of Commissioner of Income Tax and includes any officer duly authorised to act on his behalf;
- “common gaming house” includes—
- (a) any place kept or used for gaming, to which the public has or may have access; and

- (b) any place kept for habitual gaming, whether the public or any class of the public has or may have access thereto or not,

Provided that the place shall be deemed to be “used” for gaming even if it is used for that purpose on one occasion only;

“condition” means a condition attached to a gaming licence or to an approval and includes a condition as varied in accordance with section 5A; 17 of 2014.

“foreign regulatory authority” means an authority in a jurisdiction outside Belize which exercises a regulatory function similar to that of the Board; 17 of 2014.

“game of chance” includes a game of chance and skill combined and pretended game of chance or of chance and skill combined;

“gaming” means the playing of any game of chance for winnings in money’s worth;

“licensed gaming premises” means premises in respect of which a gaming licence is for the time being in force in respect of those premises;

“licensee”, in relation to licensed gaming premises, means the holder of the gaming licence for the time being in force in respect of those premises;

“lottery” includes any game, method or device whereby money or money’s worth is distributed or allotted in any manner depending upon, or to be determined by, chance or lot, held, drawn, exercised or managed;

“Minister” means the Minister for the time being responsible for gaming;

“money” includes a cheque, banknote, postal order or any token representing money;

“person” includes any company or association or body of persons, corporate or un-incorporate;

17 of 2014.

“tax” means gaming tax imposed under section 9 of this Act;

“winnings” include winnings of any kind.

17 of 2014.

(2) A person is an associate of a licensee or an applicant for a gaming licence if the person—

(a) holds or will hold any relevant financial interest, or is or will be entitled to exercise any relevant power, whether on his own behalf or on behalf of any other person, in the licensee or applicant, and by virtue of that interest or power, is able or will be able to exercise significant influence over or with respect to the operation of that premises to be used for gaming; or

(b) holds or will hold any relevant position, whether on his own behalf or on behalf of any other person, in the business of the licensee or applicant.

17 of 2014.

(3) For the purposes of sub-section (2)—

(a) “relevant financial interest” means, in relation to a gaming business, five per cent or more of the voting capital of the business;

(b) “relevant position”, in relation to a gaming business, means the position of director, manager or secretary, or other executive position, however that position is designated; and

(c) “relevant power” means any power, whether exercisable by voting or otherwise, and

whether exercisable alone or in association with others—

- (i) to participate in any directorial, managerial or executive decision; or
- (ii) to elect or appoint any person to any relevant position.

3.—(1) Where in the case of any premises there is for the time being in force a gaming licence, the Gambling Prevention Act, shall not apply to the use of those premises for the playing of any game of chance or conducting any gaming transaction with or through the holder of the licence or any of his servants or agents.

Gambling Prevention Act not to apply to licensed premises. CAP. 109.

(2) Nothing contained in any rule of law, or in the Gambling Prevention Act, shall apply to any gaming or betting, or to any lottery promoted, organised, conducted or carried on by any person in any building or place in accordance with the terms and conditions of a valid gaming licence issued under this Act.

CAP. 109.

PART II

Control of Gaming and Gaming Licences

4.—(1) There shall be established for the purposes of this Act a Board called the “Gaming Control Board” consisting of nine persons appointed by the Minister in the manner hereinafter set out.

Establishment of Gaming Control Board.

(2) The members of the Board shall be as follows—

- (a) a representative of the Ministry of Economic Development;
- (b) a representative of the Ministry of Natural Resources and the Environment;

CAP. 151.

- (c) a representative of the Ministry of Tourism;
- (d) the Financial Secretary or his representative;
- (e) a member of the Lotteries Committee established under the Lotteries Control Act;
- (f) two members appointed by the Minister in his discretion;
- (g) a representative of the Ministry of National Security;
- (h) a representative of the Ministry of Industry or Commerce.

(3) The Minister shall appoint one of the members as the Chairperson of the Board.

(4) The Chairperson shall preside at all meetings of the Board, and in his absence, the members present may elect one of their number to preside at that meeting.

(5) Four members of the Board shall form a quorum and each member shall have one vote except that in the event of equality of votes the person presiding at that meeting shall have a second or casting vote.

(6) The Minister shall appoint a Secretary to the Board who may issue under his hand licences approved by the Board.

Functions of the Board.

5.—(1) The duties and powers of the Board shall be to control and regulate gaming and to grant or revoke gaming licences under this Act.

17 of 2014.

(2) For the purposes of performing its functions under subsection (1), the Board shall have power to—

- (a) license premises for gaming;

-
- (b) supervise the operation of licensees to ensure that licensees comply with the terms and conditions of their gaming licenses and with the provisions of this Act and of regulations made under this Act and with any applicable directives issued by the Board in accordance with this Act or regulations made under this Act;
 - (c) inquire into the suitability of any person applying for any gaming license or approval under this Act or the regulations made under this Act and to ensure that those involved in the ownership, operation or management of, or employment in, a licensed gaming premises are fit and proper persons to carry out their functions relative to such licensed premises;
 - (d) use all powers vested in it by this or any other law to ensure that games and gaming are kept free from criminal activity, and to prevent, detect and take all reasonable measures to ensure the prosecution of any offence against this Act or the regulations made under this Act;
 - (e) advise the Minister on new developments, needs and risks in gaming and to make such proposals as may be deemed necessary or expedient to respond to those risks;
 - (f) take enforcement action and cooperate with foreign regulatory authorities in accordance with this Act or the regulations made under this Act;
 - (g) make regulations for the following purposes—

- (i) prescribing specific areas where licensed gaming premises may be established;
 - (ii) prescribing the form and contents of the application for a gaming licence;
 - (iii) prescribing the criteria for eligibility for obtaining a gaming licence and setting a limit on the number of licensees;
 - (iv) prescribing the terms and conditions to be attached to a gaming licence;
 - (v) prescribing the fees to be charged for the issue of a gaming licence;
 - (vi) prescribing the procedures to be adopted by the Board when taking enforcement action against a licensee;
 - (vii) the determination of, or the method for determining, the amount of the administrative penalty that may be imposed for a disciplinary violation;
 - (viii) controlling or regulating all matters connected with or incidental to gaming;
 - (ix) prescribing the manner in which disputes between a licensee and any other person may be determined;
- (h) advise the Minister on the making of regulations under section 24;
- (i) enter into bilateral or multilateral agreements or memoranda of understanding with other local or overseas regulatory authorities, or

other government agencies, for various matters including but not limited to exchange of information and other forms of collaboration;

- (j) perform any other function as may from time to time be assigned to it by this Act or any other law or by regulations made thereunder.

(3) Regulations made by the Board under this Act shall not come into force until they have been approved by the Minister.

(4) Such Regulations may provide that any breach thereof shall be punishable on summary conviction by a fine not exceeding fifty thousand dollars, or by imprisonment for a term not exceeding one year, or by both such fine and imprisonment or by an administrative penalty not exceeding fifty thousand dollars.

17 of 2014.

5A.—(1) Subject to sub-sections (2) and (3), the Board may impose such conditions as it considers appropriate on any gaming licence issued or approval granted.

Power to impose conditions.
17 of 2014.

(2) It is a condition of every gaming licence issued or approval granted that the person in respect of whom the gaming licence is issued or approval granted is considered by the Board to be a fit and proper person for the function he performs or proposes to perform.

(3) It is a condition of every gaming licence issued that the licensee complies with his AML/CFT obligations.

(4) If a gaming licence is issued, or an approval granted, subject to one or more conditions other than those referred to in sub-section (2) or (3)—

- (a) the Board shall, together with the gaming licence or approval, issue a written notice specifying the condition or conditions; and

- (b) if, in respect of any condition, it considers that it is in the public interest to do so, the Board may state that condition on the gaming licence or approval and issue a public statement concerning the condition, in such manner as it considers fit.

(5) The Board may, upon giving reasonable written notice to a licensee, at any time—

- (a) vary or revoke a condition imposed under sub-section (1); or
- (b) impose new conditions on the gaming licence or approval.

(6) A licensee may apply to the Board in writing for a condition to be revoked or varied and, if the Board is satisfied that the condition is no longer necessary or should be varied, it may revoke or vary the condition.

(7) If the Board revokes or varies a condition or imposes a new condition, the licensee shall, if requested to do so by the Board, deliver its gaming licence to the Board for re-issue.

(8) For the purposes of this section and section 5B, “gaming licence” refers to any licence issued by the Board under this Act or the regulations made under this Act.

Applications.
17 of 2014.

5B.—(1) Subject to sub-section (2), every application for a gaming licence under this Act or the regulations made under this Act shall be accompanied by—

- (a) identification information for any director or senior officer of the applicant;
- (b) a current list of shareholders of the applicant, including, where any beneficial interest is 5% or more of the outstanding shares of any class,

identification information for the beneficial owner of any shares held by a legal person or in the name of nominee shareholder;

- (c) such information as may be required by this Act or the regulations made under this Act or requested by the Board; and
- (d) such fee as the Board may from time to time prescribe by regulations made under this Act.

(2) Sub-section (1) (a) and (b) does not apply to an applicant that is a publicly traded company.

6.—(1) Every person who intends to use or permit any other person to use his premises for gaming shall apply to the Board for a gaming licence.

Application for gaming licence. 17 of 2014.

(2) An application referred to in sub-section (1) shall be made in accordance with section 5B.

(3) Any person who—

- (a) is under the age of 18 years;
- (b) in the opinion of the Board, is not a fit and proper person; or
- (c) has an associate who, in the opinion of the Board, is not a fit and proper person,

is not eligible for a gaming licence.

6A.—(1) After reviewing an application made under section 6, the Board may grant to the applicant a gaming licence, if the Board is satisfied that—

Grant, duration and renewal of licence. 17 of 2014.

- (a) the applicant and each associate of the applicant is a fit and proper person to be

concerned in or associated with the management or operation of a premises to be used for gaming; and

- (b) the applicant or any associate has not been convicted of a specified offence.

(2) In determining whether an applicant or any associate of an applicant is a fit and proper person to be concerned in or associated with the management or operation of premises to be used for gaming, the Board may consider such of the following as it considers appropriate—

- (a) the applicant or associate is of good repute, having regard to his character, honesty and integrity;
- (b) the applicant or associate is of sound and stable financial background;
- (c) the applicant has, or has arranged, a satisfactory ownership structure;
- (d) the applicant holds or is able to obtain—
- (i) financial resources adequate to ensure the financial viability of the premises to be used for gaming; and
- (ii) the services of persons who have sufficient experience in the operation of the premises to be used for gaming;
- (e) the applicant has sufficient knowledge, experience and skills to successfully operate the premises to be used for gaming;
- (f) the applicant or associate has any business association with any person who, in the

opinion of the Board, is not of good repute, having regard to the character, honesty and integrity of that person, or who has undesirable or unsatisfactory financial resources;

- (g) each director, partner, trustee, executive director, secretary and any other officer or person determined by the Board to be associated or connected with the ownership, administration or management of the premises to be used for gaming, or the operations or business of the applicant, is a suitable person to act in that capacity;
- (h) any person proposed to be engaged or appointed to manage or operate the premises to be used for gaming is a suitable person to act in that capacity;
- (i) any other matter that may be prescribed, or condition that may be imposed on the licence, will be fulfilled.

(3) Every licence issued under this Act shall be valid for a period of twelve months but may be renewed on application by the licence holder in such form and containing such information as may be prescribed and—

- (a) on payment of such annual fee as may from time to time be prescribed by the Board by regulations made under this Act; and
- (b) if the Board remains satisfied that the requirements referred to in sub-section (2) are still met.

(4) For the purposes of this section, “specified offence” is—

- CAP. 109. (a) an offence under this Act or the regulations;
- CAP. 104. (b) an offence under the Gambling Prevention Act or the regulations;
- CAP. 104. (c) an offence under the Money Laundering and Terrorism (Prevention) Act;
- CAP. 104. (d) an offence listed in the Schedule II to the Money Laundering and Terrorism (Prevention) Act;
- CAP. 101. (e) an offence under Part XI of the Criminal Code;
- (f) conspiracy to commit or attempting or aiding and abetting any offence referred to in paragraphs (a) to (e); or
- (g) in the case of a jurisdiction other than Belize, an offence under the laws of that jurisdiction which is analogous to those referred to in paragraphs (a) to (f).

Security for performance of obligations by the licensee.
17 of 2014.

7.—(1) Every person to whom a licence is granted under this Act shall, at the discretion of the Board, make a cash deposit or execute a bond in such sum as may be specified by the Board or provide a guarantor for payment of such sum as may be specified by the Board for the due payment of all winnings, prizes and penalties and for the faithful performance of all his obligations under the gaming licence.

(2) Every such bond shall be given with such number of sureties as the Board may require in any particular case.

(3) In case the licensee fails to pay any winnings won by a person, or any tax or other sum due from him under the licence, or to perform any other obligation which he may be required to perform, the Board may deduct from the cash deposit (if any) made by such person, or may sue for and recover from that

person or his sureties, such sum of money as may be sufficient for the purpose of satisfying the debt or obligation due under the licence.

8.—(1) Notwithstanding section 6A(3), the Board may at any time revoke a licensee’s gaming licence if—

Revocation of
licence.
17 of 2014.

- (a) it is entitled to take enforcement action against the licensee under section 8E; or
- (b) the licensee has failed to commence or ceased to carry on the gaming business for which it was licensed.

(2) The Board may, on the application of a licensee, cancel the licensee’s gaming licence, subject to such conditions as the Board considers appropriate.

(3) Subject to sub-section (4), before revoking a gaming licence under sub-section (1), the Board shall give written notice to the licensee—

- (a) stating the grounds upon which it intends to revoke the gaming licence; and
- (b) containing a statement to the effect that unless the licensee, by written notice filed with the Board, shows good reason why its gaming licence should not be revoked, the gaming licence will be revoked on a date not less than 14 days after the date of the notice.

(4) If, on the application of the Board, the Supreme Court is satisfied that it is in the public interest or to the interests of any of the customers or creditors of a licensee that sub-section (3) should not have effect or that the period referred to in sub-section (4)(b) should be reduced, it may so order.

(5) An application under sub-section (4) may be made on an *ex parte* basis or upon such notice as the Supreme Court may require.

PART IIA

Compliance, Supervision and Enforcement

Compliance.
17 of 2014.

8A.—(1) A licensee shall appoint, or designate, a fit and proper individual approved by the Board as its compliance officer.

(2) The Board may, by notice in writing to a licensee, revoke its approval of an individual as the licensee's compliance officer.

(3) Where the Board issues a notice under sub-section (3), the licensee shall appoint, or designate, another individual as its compliance officer in accordance with this section.

(4) A licensee shall establish, maintain and implement a compliance policy and compliance systems and controls that are appropriate for the nature, scale, complexity and diversity of the gaming business carried on by the licensee.

(5) The Board may issue one or more guidelines specifying requirements, not inconsistent with this Act or the regulations made under this Act, relating to the carrying on by licensees of gaming business.

(6) Without limiting sub-section (5), guidelines may provide for the—

- (a) standards of compliance expected of licensees;
- (b) individuals who may act as the compliance officer for a licensee;

- (c) factors that the Board will take into account in considering the suitability of a person as a compliance officer;
- (d) functions and responsibilities of a compliance officer;
- (e) preparation by licensees of a compliance manual and the matters to be included in such a manual; and
- (f) requirements with respect to the compliance policies, systems and controls of a licensee.

(7) Guidelines may–

- (a) make different provision in relation to persons, cases or circumstances of different descriptions; and
- (b) include such transitional provisions as the Board considers necessary or expedient.

(8) The Board may amend, add to or replace any guidelines by notice published in the *Gazette*.

8B.–(1) In this section “relevant person” means–

- (a) a licensee;
- (b) a former licensee; or
- (c) an associate of a licensee or of a former licensee.

Compliance
visits.
17 of 2014.

(2) The Board may, for a purpose or purposes specified in sub-section (3)–

- (a) inspect the premises and the business, whether in or outside Belize, including the procedures, systems and controls, of a relevant person;
- (b) inspect the assets, including cash, belonging to or in the possession or control of a relevant person;
- (c) examine and make copies of documents belonging to or in the possession or control of a relevant person that, in the opinion of the Board, relate to the carrying on of gaming business by the relevant person; and
- (d) seek information and explanations from the officers, employees, agents and representatives of a relevant person, whether orally or in writing, and whether in preparation for, during or after a compliance visit.

(3) A compliance visit may be undertaken for the following purposes—

- (a) the supervision of gaming business, including monitoring and assessing a relevant person's compliance with—
 - (i) this Act, the regulations made under this Act and any other law related to gaming; and
 - (ii) any guidelines or directive issued by the Board; and
- (b) monitoring and assessing a relevant person's compliance with his AML/CFT obligations.

(4) Subject to sub-section (5), the Board shall give reasonable notice to a relevant person of its intention to exercise its powers under sub-section (2).

(5) Where it appears to the Board that the circumstances so justify, the Board may exercise its powers under sub-section (2) without giving notice of its intention to do so.

(6) Subject to sub-section (7), the Board may, upon the request of a foreign regulatory authority, permit that authority to take part in a compliance visit undertaken by the Board under this section.

(7) In deciding whether to permit a foreign regulatory authority to take part in a compliance visit under this section, the Board may take into account, in particular, whether, in its opinion—

- (a) the participation of the foreign regulatory authority—
 - (i) is necessary for the effective supervision of the person to be subject to the compliance visit or its subsidiary or holding company; and
 - (ii) is not contrary to the public interest; and
- (b) the foreign regulatory authority is subject to adequate legal restrictions on further disclosure and that it will not, without the written permission of the Board—
 - (i) disclose information obtained or documents examined or obtained during the compliance visit to any person other than an officer or employee of the authority engaged in prudential supervision; or

- (ii) take any action on information obtained or documents examined or obtained during the compliance visit.

(8) Subject to sub-section (5), a relevant person shall permit any employee of the Board or person appointed by the Board for the purpose to have access at any reasonable time to any of its business premises to enable that person to undertake a compliance visit.

(9) The Regulations may specify circumstances in which the Board may require a licensee to contribute towards the costs of a compliance visit.

Power of Board
to gather
information.
17 of 2014.

8C.—(1) The Board may, by notice in writing, require a licensee or a person who, in the opinion of the Board, is or was directly or indirectly associated with the licensee, to—

- (a) provide, in accordance with directions in the notice, such information relevant to the licensee, that associate or the licensed premises, or with such information as the Board requires, and specified in the notice;
- (b) produce, in accordance with the directions in the notice, such records relevant to the licensee, that associate or the licensed premises, or to matters specified by the Board, as are specified in the notice and to permit examination of those records, the taking of extracts from them and the making of copies of them; or
- (c) attend before the Board, or such person as may be designated by the Board, for examination in relation to any matters relevant to the licensee, that associate or the licensed premises, or to matters specified by the Board,

and to answer questions relating to those matters.

(2) Where records are produced under this section, the Board, or such person as may be designated by the Board to whom they are produced, may retain possession of the records for such period as may reasonably be necessary for an investigation to be carried out.

(3) At any reasonable time during the period for which records are retained, the Board, or such person as may be designated by the Board, shall permit inspection of the records by a person who would be entitled to inspect them if they were not in the possession of the Board, or person designated by the Board.

(4) A person, including a director, officer or employee of a licensee, who provides information or produces records to the Board in compliance with a notice under this section does not contravene any law, rule of law, agreement or professional code of conduct to which that person is subject and no civil, criminal or disciplinary proceedings shall lie against him, or against the licensee, in respect thereof.

8D.—(1) The Board may give to a licensee written directions relating to the conduct, supervision or control of operations in the licensed premises and the licensee shall comply with such directions within the period specified in the direction.

Power to give directions.
17 of 2014.

(2) Any directions given under sub-section (1) shall take effect when such directions are delivered to the licensee or at such later date as may be specified in the directions.

(3) The power conferred upon the Board by this section shall include the power to give a direction to a licensee to do any of the following—

- (a) adopt, vary, cease or refrain from any practice in respect of the conduct of gaming operations;
- (b) where the Board is of the opinion that a director, senior officer, compliance officer or person undertaking any function that requires authorization by the Board does not satisfy its fit and proper criteria,
 - (i) remove that person and, if it considers it appropriate, to replace him with another person acceptable to the Board; or
 - (ii) ensure that the person ceases to undertake certain specified functions in relation to the licensee.

(4) Every direction given under this section shall not be inconsistent with any provision of this Act, any regulations made under this Act or the conditions of the gaming licence.

Enforcement
action.
17 of 2014.

8E.—(1) The Board may take enforcement action against a licensee if—

- (a) in the opinion of the Board, the licensee—
 - (i) has contravened or is in contravention of this Act or the regulations made under this Act;
 - (ii) is carrying on, or is likely to carry on, gaming business in a manner detrimental to the public interest or to the interest of any of its customers;
 - (iii) is or is likely to become insolvent;

-
- (iv) is in breach of any term or condition of its gaming licence;
 - (v) has failed to comply with a direction given to it by the Board;
 - (vi) is not a fit and proper person to hold a gaming licence; or
 - (vii) has provided the Board with any false, inaccurate or misleading information, whether on making application for a gaming licence or approval or subsequent to the issue of the gaming licence or approval; or
- (b) in the opinion of the Board—
- (i) a person having a share or interest in the licensee, whether equitable or legal, or any director, officer, manager or employee of the licensee is not a fit and proper person to have an interest in or be concerned with the management or operation of a licensee, as the case may be, or
 - (ii) the licensee or a subsidiary or holding company of the licensee has refused or failed to co-operate with the Board on a compliance visit conducted by the Board under section 8B.

(2) If the Board is entitled to take enforcement action under sub-section (1) it may exercise such of the following powers as it considers appropriate—

- (a) revoke the licensee's gaming licence under section 8;

- (b) issue a directive under section 8F;
- (c) appoint an investigator to conduct an investigation under section 8G;
- (d) take disciplinary action against the licensee under Part IIB.

Directives.
17 of 2014.

8F.—(1) Where the Board is entitled to take enforcement action against a licensee, the Board may issue a directive—

- (a) imposing a prohibition, restriction, limitation or condition on the gaming business undertaken by the licensee, including that the licensee shall cease to engage in any type of gaming business; and
- (b) requiring the licensee to take such other action as the Board considers may be necessary to protect the property of, or in the custody, possession or control of, the licensee or to protect customers or creditors or potential customers or creditors of the licensee.

(2) Where the Board is of the opinion that a person is carrying on, or has carried on, unlicensed gaming business, the Board may issue a directive to that person requiring the person—

- (a) to cease carrying on that business; and
- (b) to take such other action as the Board considers necessary to protect the property belonging to, or in the custody, possession or control of, the person, or to protect the person's customers or creditors or potential customers or creditors.

Appointment of
investigator.
17 of 2014.

8G.—(1) The Board may appoint one or more competent persons as investigators to conduct an investigation on its behalf—

- (a) with respect to a licensee—
 - (i) if it appears to the Board on reasonable grounds that there are, or may be, grounds for taking enforcement action against the licensee under section 8E; or
 - (ii) the Board is of the opinion that it is desirable to appoint an investigator in the interests of the customers or potential customers of the licensee or in the public interest or in order to safeguard the reputation of Belize;
- (b) with respect to a former licensee, if the Board would have been entitled to appoint an investigator under paragraph (a), but for the revocation of the licensee's gaming licence; and
- (c) with respect to any person if it appears to the Board on reasonable grounds that the person is carrying on, or has carried on, unlicensed gaming business.

(2) The Board may give directions to the investigator concerning any one or more of the following—

- (a) the scope of the investigation;
- (b) the period for the conduct of the investigation;
- (c) the manner in which the investigator shall report to it.

(3) An investigator appointed under sub-section (1) may, if he considers it necessary for the purposes of his investigation, also investigate the business of any person who is, or at any

relevant time has been, an associate of the person under investigation on giving written notice to such associate.

(4) Notwithstanding sub-section (3), an investigator has the power to—

- (a) without notice, enter at all reasonable times any premises in order to ensure compliance with—
 - (i) the provisions of this Act or any regulations made under this Act; or
 - (ii) any condition subject to which a licence, authorization or approval is granted;
- (b) without notice, enter at all reasonable times any licensed premises and inspect any accounts, book, document, records, article or thing to which any gaming relates and any gaming machine or equipment; and
- (c) require the production of records and accounts which are required to be kept by the casino operator under the provisions of this Act or any regulations made under this Act.

(5) An investigator may during the course of an inspection seize and remove any gaming machine, equipment or article which the investigator reasonably believes is being used in contravention of any provision of this Act or regulations made under this Act for examination outside of the specified premises.

(6) Subject to sub-section (7), any gaming machine, equipment or article seized under sub-section (5) shall be returned to the licensee as soon as practicable, and in any case, shall not be retained for—

- (a) a longer period than two months; or

(b) if within the period referred to in paragraph (a), court proceedings have been brought in respect of the seizure, longer than the conclusion of those proceedings.

(7) Any gaming machine, equipment or article seized under this section may, by order of the court, be forfeited pursuant to section 23A or 23B.

(8) An investigator shall submit a report of his investigation to the Board.

(9) The Board may direct that the licensee pay the costs, or such part of the costs as it may specify, of an investigation conducted, or storage of any gaming machine, equipment or article seized, under this section.

(10) A notice referred to in sub-section (3) shall be kept confidential and any person who receives a notice referred to in sub-section (3) shall not disclose the existence or contents of the notice to any person except a legal adviser for the purpose of obtaining legal advice or representation in respect of the notice.

(11) A person who contravenes sub-section (10) commits an offence and is liable on summary conviction to a fine not exceeding twenty-five thousand dollars or to imprisonment for a term not exceeding one year, or to both such fine and term of imprisonment.

PART IIB

Disciplinary Action

8H.—(1) For the purposes of this Part—

(a) “disciplinary violation” means—

Interpretation of
this Part.
17 of 2014.

- (i) a contravention of a provision of this Act or regulations made or directive given under this Act; or
- (ii) failure to comply with an AML/CFT obligation; and

(b) “late payment penalty” means an administrative penalty imposed in respect of the failure of a licensee to pay any amount payable under this Act or regulations made under this Act on or before the date on which the amount is due for payment.

(2) For the purposes of determining whether a disciplinary violation has been committed—

- (a) an amount payable under this Act or regulations made under this Act is deemed not to have been paid until it has been paid in full; and
- (b) where the Board extends the time for submitting any document to the Board, or notifying the Board of any matter, the last day of the final extension given by the Board shall be regarded as the last date for the submission of the document or the making of the notification.

(3) The imposition of an administrative penalty becomes final on the earliest of—

- (a) the payment by the licensee of the penalty;
- (b) the date when, in accordance with section 8M, the licensee is considered to have committed the disciplinary violation;

- (c) the date when the time for any appeal has expired and no appeal has been filed; or
- (d) the dismissal of any appeal of the licensee, provided that the time for any further appeal has expired.

8I.—(1) The Board may take disciplinary action against a licensee under this section where it is,

Disciplinary
action.
17 of 2014.

- (a) entitled to take enforcement action under section 8E; or
- (b) satisfied that the licensee has committed a disciplinary violation.

(2) The Board takes disciplinary action against a licensee by taking such of the following actions as it considers appropriate,

- (a) issue letter of warning, admonishment, censure or reprimand referred to in subsection (6);
- (b) imposing an administrative penalty on that person;
- (c) both actions referred to in paragraphs (a) and (b).

(3) The administrative penalty imposed on a licensee in respect of a disciplinary violation shall—

- (a) not exceed the maximum amount prescribed in relation to the disciplinary violation; and
- (b) be paid to the Board.

(4) The Board shall not take disciplinary action against a licensee in respect of a disciplinary violation committed more

than 2 years prior to the date upon which it sends a notice to the licensee under section 8J or 8L.

(5) If the conduct or omission that constitutes a disciplinary violation also constitutes an offence—

- (a) the taking of disciplinary action against a licensee does not prevent the licensee being also prosecuted for the offence; and
- (b) the prosecution of a licensee for the offence does not prevent the taking of disciplinary action against the licensee.

(6) A letter of warning, admonishment, censure or reprimand from the Board may—

- (a) warn, admonish, censure or reprimand the licensee in respect of any matter connected with the licensed premises or gaming operations; and
- (b) include a directive referred to in section 8F requiring the licensee to rectify within a specified time any matter giving rise to the letter of warning, admonishment, censure or reprimand.

Notice of
intention to take
disciplinary
action.
17 of 2014.

8J.—(1) Where it intends to take disciplinary action against a licensee, other than by imposing a late payment penalty on the licensee, the Board shall send a notice of its intention to the licensee—

- (a) specifying—
 - (i) the alleged disciplinary violation and the relevant facts surrounding the violation; and

(ii) the amount of the penalty that it intends to impose; and

(b) advising the licensee of his right to make written representations to the Board in accordance with sub-section (2).

(2) A licensee who receives a notice under sub-section (1) may, within 28 days of the date of the notice, or such longer period as the Board, in special circumstances, may authorise, send written representations to the Board—

(a) denying that he has committed the alleged disciplinary violation or disputing the facts of the alleged disciplinary violation; or

(b) providing reasons that he considers justify the imposition of a lower penalty.

(3) Representations made other than in accordance with sub-section (2) may not be considered by the Board.

8K.—(1) After the expiration of 28 days from the date that it sent a notice under section 8J to a licensee, the Board may take disciplinary action against that licensee by sending him a penalty notice stating—

Penalty notice.
17 of 2014.

(a) the disciplinary violation in respect of which the notice is issued;

(b) the date on which notice of intention to take disciplinary action in respect of that violation was sent to the licensee;

(c) the amount of the administrative penalty imposed;

- (d) a date, not less than 14 days after the date of the penalty notice, by which the penalty shall be paid to the Board; and
- (e) that if the licensee does not pay the administrative penalty or exercise his rights of appeal under section 14B, on or before the date referred to in paragraph (d), the licensee will be considered to have committed the violation and be liable for the penalty set out in the notice.

(2) The penalty imposed in a penalty notice shall not exceed the amount specified in the notice of intention sent under section 8J.

(3) Where the Board takes disciplinary action against a licensee by issuing a letter of warning, admonishment, censure or reprimand, the penalty notice shall state—

- (a) whether the licensee is warned, admonished, censured or reprimanded;
- (b) the remedial actions required to be taken under the directive referred to in section 8F; and
- (c) the period in which the licensee must complete the actions referred to in the directive.

(4) Before taking disciplinary action against a licensee under sub-section (1), the Board shall consider any written representations that it has received from the licensee and, where it receives such representations, it must provide reasons for the action that it takes.

(5) A licensee who receives a penalty notice under sub-section (1) shall pay the penalty stated to the Board, complete the actions referred to in the directive, or appeal the imposition

of the penalty under section 14B, on or before the date specified in the notice.

(6) Where the Board takes disciplinary action by imposing an administrative penalty, an appeal shall not itself result in the suspension of the decision of the Board in relation to which the appeal is made, but the appellant may, within the time prescribed for making such appeal, apply to the Supreme Court for stay of execution of the decision appealed from, pending the determination of such appeal.

8L.—(1) Where the Board decides to take disciplinary action against a licensee by imposing a late payment penalty on the licensee, it shall send the licensee a penalty notice—

Late payment penalties.
17 of 2014.

- (a) the amount in respect of which the late payment penalty is being imposed; and
- (b) the amount of the penalty.

(2) A licensee who receives a penalty notice under subsection (1) shall pay the late payment penalty stated in the notice to the Board, or appeal the imposition of the penalty under section 14B, within 28 days of the date of the penalty notice.

8M.—(1) If a licensee pays an administrative penalty imposed on him under section 8K or 8L on or before the last date for payment of the penalty, the licensee is considered to have committed the violation and the disciplinary action is over.

Date licensee considered to commit disciplinary violation.
17 of 2014.

(2) A licensee who neither pays an administrative penalty imposed on him under section 8K or 8L, nor appeals the imposition of the administrative penalty, on or before the last date for payment of the penalty, is considered to have committed the disciplinary violation and is liable for the administrative penalty.

Recovery of
administrative
penalty.
17 of 2014.

8N.—(1) An administrative penalty may be recovered as a debt due to the Government of Belize from the licensee, as well as by the means provided for by sections 11, 12 and 13 of this Act.

(2) In any proceedings to recover an administrative penalty, a certificate purporting to be signed by the Chairman of the Board certifying the amount of the administrative penalty due shall be regarded as *prima facie* evidence of that fact.

PART III

Gaming Tax

Imposition of
gaming tax.

9.—(1) A tax to be called “gaming tax” shall be charged in respect of gaming at every licensed gaming premises.

(2) The gaming tax shall be at such rate of the amount collected in respect of gaming by the licensee as the Minister may from time to time by Regulations prescribe.

(3) The licensee shall collect the gaming tax and account for it in such manner as may be prescribed.

(4) The gaming tax due under this Act shall be paid to the Commissioner at such time as the Minister may from time to time by Regulations prescribe, together with a return in such form as may be specified by the Commissioner.

(5) The proceeds from the gaming tax collected under this Act shall be used exclusively for the purposes of promoting education, sports and culture.

Maintenance of
records.

10.—(1) Every licensee shall keep and maintain such record of the amount collected in respect of gaming as the Minister may by Regulations provide.

(2) The Commissioner shall have the power to enter gaming premises and to require the production to him by the proprietor

thereof, of such documents as he may reasonably require in order to ascertain the amount of tax due.

11. Where any tax remains unpaid at the expiration of fifteen days after the time at which it should have been paid to the Commissioner, the licensee liable to have paid the same shall be charged an additional sum equal to ten *per centum* of the amount so remaining unpaid, and such sum shall be collectable from the licensee in the same manner as if it were part of tax then due and unpaid.

Surcharge for failure to pay tax on due date.

12.—(1) Where any tax is unpaid and thirty days have elapsed since the same became due and payable, the Commissioner may authorise the levying of a distress upon the goods, chattels, and effects of the licensee.

Recovery of tax.

(2) For the purpose of levying any distress under this section, any person may, if expressly authorised by writing under the hand of the Commissioner, execute any warrant of distress, and if necessary break open any building in the day time for the purpose of levying such distress; and he may call to his assistance any police officer, and it shall be the duty of every police officer, when so required, to aid and assist in the execution of any warrant of distress and in levying the distress.

(3) A distress warrant shall be in the form set out in the Schedule I or in such other form as the law allows.

Schedule I.

13.—(1) Where any goods and chattels of the licensee have been distrained upon under section 12, they shall be marked and deposited in the same place, or left in the possession of some fit and proper person, as the Commissioner shall direct.

Sale of goods and chattels distrained upon.

(2) If the tax in respect of which the levy was made and all expenses incidental to such levy are not sooner paid, all goods and chattels distrained upon under section 12, shall be sold at public auction at such place and during such hours as the Commissioner shall determine.

(3) No sale under sub-section (2) of this section, shall take place within five days of the seizure of such goods and chattels unless the same are in opinion of the Commissioner of a perishable nature, or the owner of such goods and chattels has requested their earlier sale.

(4) The date, time and place of sale of all goods and chattels distrained upon under section 12, shall be advertised prior to the date of sale thereof in at least one issue of the *Gazette* and a newspaper circulating in Belize, unless such goods and chattels are being sold by the Commissioner before the expiry of the period of five days under circumstances referred to in sub-section (3) of this section.

(5) The proceeds of sale of such goods and chattels shall be applied first towards the payment of the expenses incidental to their seizure and sale and the payment of the tax in respect of which they were seized, and the balance, if any, of the proceeds of such sale shall be paid to the proprietor from whom the goods and chattels were distrained upon, upon application being made for the same.

Other means of
recovery of tax.

14.—(1) The gaming tax may be recovered as a debt due to the Government of Belize from the licensee, as well as by the means provided for by sections 11, 12 and 13.

(2) In any proceedings under this section, a certificate purporting to be signed by the Commissioner certifying the amount of tax due shall be regarded as *prima facie* evidence of that fact.

PART IIIA

Appeals

14A.—(1) For the purposes of this Act and the regulations made under this Act, there is hereby established an Appeals Tribunal.

Establishment of Appeals Tribunal. 17 of 2014. Schedule II.

(2) Schedule II has effect as to the constitution and procedures of the Appeals Tribunal and otherwise in relation thereto.

(3) The Minister may, by regulation, amend, revoke or replace Schedule II.

14B.—(1) A person who is aggrieved by a decision of the Board or any other person acting in exercise of any function under this Act or the regulations made under this Act may appeal to the Appeals Tribunal by giving written notice of appeal to the Appeals Tribunal within fourteen days of the date of the decision or within such longer period as the Appeals Tribunal may, in any special circumstance, allow.

Appeals to Appeals Tribunal. 17 of 2014.

(2) The notice of appeal shall set out clearly the grounds of the appeal and shall be accompanied by copies of any correspondence, document or statement relevant to the appeal.

(3) The Appeals Tribunal shall, within seven days of the receipt of a notice of appeal under sub-section (1)—

- (a) give the Board a copy of the notice of appeal together with copies of any correspondence, document or statement;
- (b) request the Board to furnish it with written representations relating to the decision under appeal.

(4) The Appeals Tribunal shall cause all parties to the appeal to be informed—

- (a) of the date of the hearing of the appeal;
- (b) that they may appear themselves or be represented by their Attorney-at-Law; and
- (c) that they may summon witnesses in their cause.

(5) The Appeals Tribunal may order that any book, paper, document or statement, relating to the appeal which is in the possession of the Board, any other person acting in exercise of any function under this Act or the regulations made under this Act, or the person aggrieved be produced at the hearing of the appeal.

(6) On hearing an appeal under this section, the Appeals Tribunal may—

- (a) dismiss the appeal and confirm the decision of the Board;
- (b) allow the appeal and set aside the decision;
- (c) vary the decision; or
- (d) direct that the matter be referred to the Board for reconsideration with such instructions as the Appeals Tribunal considers appropriate.

PART IV

Offences and Penalties

15.—(1) No person, being the owner or occupier of any premises, shall use or permit any such premises to be used as a common gaming house unless he is the holder of a valid gaming licence granted under this Act.

Prohibition on using premises for gaming without a licence.

(2) Every person who contravenes sub-section (1) commits an offence and is liable on summary conviction to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and term of imprisonment.

17 of 2014.

16.—(1) Any licensee who—

- (a) wilfully fails to account for, or to pay, the tax due under this Act; or
- (b) knowingly furnishes a return required under section 9(4) of this Act that is false in any material particular,

Penalty for failure to pay tax.

commits an offence and is liable on summary conviction to a fine not exceeding twenty-five thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and term of imprisonment.

16A.—(1) Any person who, without reasonable excuse, fails to comply with a notice issued under section 8C(1) commits an offence.

Penalty for failure to comply with notice.
17 of 2014.

(2) Any person who in purported compliance with a notice issued by the Board under section 8C(1)—

- (a) provides information which he knows to be false or misleading in a material respect; or

- (b) recklessly provides information which is false or misleading in a material respect,

commits an offence.

(3) Any person who, for the purpose of obstructing or frustrating compliance with a notice issued by the Commission under section 8C(1), destroys, mutilates, defaces, hides or removes a document, commits an offence.

(4) Any person who commits an offence under this section shall be liable for each offence on summary conviction—

- (a) to a fine not exceeding twenty-five thousand dollars or to imprisonment for a term not exceeding one year, or to both such fine and term of imprisonment; and
- (b) where an offence under sub-section (1) is a continuing offence, a fine of two hundred fifty and dollars for each day during which the offence continues.

Penalty for failure to comply with direction or directive.
17 of 2014.

16B.—(1) Any person who, without reasonable excuse, fails to comply with a direction given under section 8D or a directive issued under section 8F commits an offence and shall be liable for each offence on summary conviction—

- (a) to a fine not exceeding twenty-five thousand dollars or to imprisonment for a term not exceeding one year, or to both such fine and term of imprisonment; and
- (b) where an offence under sub-section (1) is a continuing offence, a fine of two hundred and fifty dollars for each day during which the offence continues.

17. Any person who wilfully obstructs or hinders the Board, a person designated by the Board under section 8C, an investigator appointed by the Board under section 8G or the Commissioner in the performance of his duty or the exercise of his authority under this Act commits an offence and shall be liable on summary conviction to a fine not exceeding twenty-five thousand dollars or to imprisonment for a term not exceeding one year, or to both such fine and term of imprisonment.

Penalty for obstruction. 17 of 2014.

18. Where an offence is committed by a body corporate, any person who at the time of the commission of the offence was a director, manager, secretary or other similar officer of the body corporate, or purported to act in such capacity, shall be deemed to have committed the offence unless he adduces evidence to the effect that the offence was committed without his consent or connivance and that he exercised all due diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and to all the circumstances.

Offences by body corporate.

19.—(1) Where a corporation is charged with an offence under this Act, such corporation may appear and plead to the charge by its representative, by entering a plea in writing; and, if either the corporation does not appear by its representative, or though it does so appear, fails to enter any plea, the court shall cause a plea of not guilty to be recorded and the trial shall proceed accordingly.

Appearance and plea by corporation.

(2) In this section the expression “representative”, in relation to a corporation, means a person duly appointed by the corporation to represent it for the purpose of doing any act or thing which the representative of a corporation is by this section authorised to do, but a person so appointed shall not, by virtue only of being so appointed, be qualified to act on behalf of the corporation before any court for any other purpose.

(3) A representative for the purposes of this section need not be appointed under the seal of the corporation, and a statement

in writing purporting to be signed by a managing director of the corporation, or by any person (by whatever name called) having, or being one of the persons having the management of the affairs of the corporation, to the effect that the person named in the statement has been appointed as the representative of the corporation for the purposes of this section shall be admissible without further proof as *prima facie* evidence that that person has been so appointed.

Licence not transferable.

20.—(1) No person to whom a licence has been granted under this Act shall transfer or assign it to any other person, or in any way alter, deface or destroy such licence before the date of expiration thereof.

(2) Any person who contravenes or fails to comply with the provisions of this section commits an offence and shall be liable on summary conviction to a fine not exceeding twenty-five thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and term of imprisonment.

Penalty for breach of condition of licence.

21.—(1) Any person who contravenes or fails to comply with the terms and conditions of a valid licence granted to him under this Act commits an offence, and shall be liable on summary conviction to a fine not exceeding twenty-five thousand dollars, or to imprisonment for a period not exceeding two years, or to both such fine and term of imprisonment, and the court, by or before which he is convicted may, in addition to any penalty it may impose, order the licence in relation to which the offence was committed to be forfeited and cancelled.

(2) An order of forfeiture or cancellation of licence made under sub-section (1) shall be deemed for the purpose of any appeal to be part of the sentence for the offence; and the licence shall not be forfeited or cancelled under that order—

- (a) until the date of expiration of the period within which notice of appeal against the conviction or sentence may be given; or

(b) if notice of appeal against the conviction or sentence is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal.

(3) Where a licence is forfeited and cancelled in pursuance of an order made by the Court under this section, the Clerk of the Court by which the order was made, or the Registrar of the Supreme Court, as the case may be, shall send a copy of the order to the Minister for his information.

22.—(1) No licensee shall permit or suffer any person under the age of eighteen years to enter or remain on the licensed gaming premises.

Offences in respect of minors.

(2) No licensee shall employ a member of his family or any other person under the age of eighteen years to do any work in the licensed gaming premises.

(3) No person shall send any person under the age of eighteen years to any licensed gaming premises for any purpose whatsoever.

(4) Any person who acts in contravention of this section commits an offence and shall be liable on summary conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years, or to both such fine and term of imprisonment.

23.—(1) If any magistrate or Justice of the Peace is satisfied on information on oath that there is reasonable ground for suspecting that an offence under this Act is being, has been or is about to be committed on any premises, he may issue a warrant in writing authorising any police officer to enter those premises, if necessary by force, at any time within fourteen days from the time of the issue of the warrant and search them; and any police officer who enters the premises under the authority of the warrant may seize and remove any document, money or valuable thing, instrument or other thing whatsoever found on

Enforcement and penalties.

the said premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of any such offence.

(2) The court by or before which any person is convicted of any offence as aforesaid may order anything produced to the court and shown to the satisfaction of the court to relate to the offence to be forfeited and dealt with in such manner as the court may order.

Forfeiture on conviction.
17 of 2014.

23A.—(1) Subject to sub-section (2), where the court by or before which a person is convicted of an offence under this Act or the regulations made under this Act is satisfied that any gaming machine, equipment or article is related to the offence, the court may order the gaming machine, equipment or article forfeited and destroyed or otherwise dealt with in such manner as the court may order.

(2) Where a person claiming to be the owner of, or a person otherwise interested in, the gaming machine, equipment or article referred to in sub-section (1) applies to be heard by the court, the court shall not order anything forfeited under this section unless that person has been given an opportunity to show cause why such order should not be made.

Forfeiture of abandoned machines, equipment or articles.
17 of 2014.

23B.—(1) On the application of the Board to a Magistrate's Court, where a gaming machine, equipment or article is seized under section 8G, the Magistrate may order the forfeiture of the gaming machine, equipment or article if the Court is satisfied that the seized gaming machine, equipment or article has been abandoned.

(2) Where the Board proposes to apply for forfeiture under sub-section (1), it shall give written notice of the application to the person from whom the gaming machine, equipment or article was seized.

(3) Where a person claiming to be the owner of, or a person otherwise interested in, the gaming machine, equipment or

article referred to in sub-section (1) applies to be heard by the court, the court shall not order anything forfeited under this section unless that person has been given an opportunity to show cause why such order should not be made.

(4) Where a person referred to in sub-section (3) satisfies the court that an order for forfeiture should not be made, the court shall require that person to pay to the Board such amount as the court may consider fit in respect of storage, maintenance and administrative expenses related to the gaming machine, equipment or article referred to in sub-section (1).

PART V

Miscellaneous

24.—(1) The Minister may make Regulations for the carrying into effect of the provisions of this Act, and in particular but without prejudice to the generality of the foregoing, may make Regulations—

Regulations.

- (a) providing for the cards, tokens or other articles to be used in gaming, and for the supply or the inspection by the Commissioner of such cards, tokens or articles as aforesaid;
- (b) prescribing the records to be kept by the holders of licences under this Act;
- (c) prescribing the accounts to be kept by the holders of licences under this Act and requirements for the audit of such accounts;
- (d) providing for the supply to the Minister of information regarding premises licensed under this Act and the activities of any person upon such premises;

- (e) with respect to the stationing of inspectors or other officers upon premises licensed under this Act, and the functions of such officers;
- (f) prescribing maximum stakes which may be permitted in any gaming at premises licensed under this Act;
- (g) verifying and checking the amount of the takings on any day or during any period at premises licensed under this Act;
- (h) for the licensing and control of gaming machines (including arcade machines, poker machines and slot machines) and prescribing fees and other charges in connection therewith;
- (i) for any purpose for which Regulations are authorised or required to be made under this Act;
- (j) prescribing anything authorised or required by this Act to be prescribed.

17 of 2014.

(2) The Minister may, by Regulations, provide that the breach of any Regulations made under this Act shall constitute—

- (a) an offence and may provide for penalties on summary conviction of a fine not exceeding fifty thousand dollars, or imprisonment for a term not exceeding two years, or to both a fine and imprisonment; and
- (b) a disciplinary violation and may provide for imposition of an administrative penalty not exceeding two hundred and fifty thousand dollars and for the determination of, or the method for determining, the amount of the

administrative penalty that may be imposed for a disciplinary violation.

(3) All Regulations made by the Minister under this section shall be subject to negative resolution.

25.—(1) Notwithstanding anything contained in the Gambling Prevention Act or any other rule of law, no objection to any contract, bill of exchange, cheque, promissory note or other transaction of any kind relating to a gaming licence under this Act shall be taken or allowed in any court of law on the ground that such contract, bill of exchange, cheque, promissory note or other transaction is under any law in force in Belize directly or indirectly tainted with illegality or is against public policy.

Validity of contracts, etc. CAP. 109.

(2) Any person to whom any winnings, wagers, prize money or money's worth of any kind becomes due and payable from any licensee licensed under this Act may recover the same from the person liable to pay and shall be entitled to bring any proceedings necessary to recover any such winnings, wagers, prize money or money's worth.

26.—(1) A notice or document directed to the Board is deemed to be sufficiently given if it is—

Giving notices and documents. 17 of 2014.

- (a) given personally to the Chairman of the Board;
- (b) given to the person in charge or apparently in charge of the office where the Board meets; or
- (c) sent by registered mail, postage pre-paid, addressed to the office where the Board meets and a person has acknowledged receipt in writing on behalf of the Board.

(2) A notice or document directed to the Appeals Tribunal, is deemed to be sufficiently given if it is—

- (a) given personally to the Chairman of the Appeals Tribunal; or
- (b) given to the person in charge or apparently in charge of the office where the Appeals Tribunal meets.

(3) A notice or document directed to an individual is deemed to be sufficiently given if it is—

- (a) personally given to the individual or a person who holds a power of attorney from the individual under which the attorney is authorised to accept service of the notice or document;
- (b) given to an adult person at the individual's residence or apparently in charge of the individual's place of business;
- (c) sent by registered mail, postage pre-paid, addressed to the individual at his address last known to the person giving the notice or document and the individual has acknowledged receipt in writing;
- (d) sent by any form of electronic transmission that generates legible evidence of receipt; or
- (e) if service under paragraph (a), (b), (c) or (d) is not reasonably possible, published at least twice, and not more than a week apart, in at least one newspaper of general circulation in Belize.

(4) A notice or document directed to a corporation or association is deemed to be sufficiently given if it is—

- (a) personally given to a director or officer of the corporation or association;
- (b) given to an adult person apparently in charge of the office or place of business of the corporation or association;
- (c) given to a person who holds a power of attorney for the corporation or association under which the attorney is authorised to accept service of the notice or document;
- (d) sent by registered mail, postage pre-paid, addressed to the corporation or association at its office or place of business and a person has acknowledged receipt in writing on behalf of the corporation or association;
- (e) sent by any form of electronic transmission that generates legible evidence of receipt; or
- (f) if service under paragraph (a), (b), (c), (d) or (e) is not reasonably possible, published at least twice, and not more than a week apart, in at least one newspaper of general circulation in Belize.

(5) A written notice or document directed to a partnership is deemed to be sufficiently given if it is—

- (a) in the case of a partner who is an individual, given to the partner in accordance with sub-section (3);
- (b) in the case of a partner that is a corporation or association, given to the partner in accordance with sub-section (4);

-
- (c) given to a person who holds a power of attorney from the partnership under which the attorney is authorised to accept service of the notice or document on behalf of the partnership; or
 - (d) if service under paragraph (a), (b) or (c) is not reasonably possible, published at least twice, and not more than a week apart, in at least one newspaper of general circulation in Belize.

SCHEDULE I

GAMING CONTROL ACT

Distress Warrant

[section 12]

TO.....(person authorised) and to all Peace Officers.

I Commissioner of Income Tax of Belize, by virtue of the power vested in me by section 12 of the Gaming Control Act, Cap. 152, do hereby authorise you to collect and recover the several amounts due for gaming tax from the licensees specified in the list attached hereto, together with the additional sum of ten per cent accruing under section 11 of the Act, and for the recovery thereof.

I further authorise you that you, with the aid, if necessary, of your assistants and calling to your assistance any Police Officer, if necessary, which assistance they are hereby required to give, do forthwith levy by distress such sums, together with such additional sum of ten per cent and also the costs and charges of and incidental to the taking and keeping of such distress, on the goods, chattels, or other distrainable things of the licensee charged with such tax or sum. And for the purpose of levying such distress you are hereby authorised, if necessary, with such assistance as mentioned before, to break open any building in the daytime.

And for so doing this shall be your warrant.

GIVEN under my hand at this day of, 20..... .
.....

Commissioner of Income Tax

SCHEDULE II¹**GAMING CONTROL ACT***Constitution and Procedures of Appeals Tribunal**[section 14A]*

Appointment of
members.

1.–(1) The Appeals Tribunal shall consist of not less than three nor more than five members appointed by the Minister in his discretion, being persons appearing to the Minister to be knowledgeable and experienced in matters relating to gaming, law, finance, accounting or tourism.

(2) A person who is a public officer, a minor or a member of the National Assembly is not eligible for appointment as a member.

(3) The Minister in his discretion shall designate a member to be the Chairman of the Appeals Tribunal.

(4) For the hearing of an appeal under this Act, the Appeals Tribunal may consist of one member sitting alone if the parties to the appeal agree.

Temporary
appointment.

2. If the Chairman or other member of the Appeals Tribunal is absent or unable to act, the Minister may appoint another person to act temporarily as Chairman or other member.

Tenure of office.

3.–(1) Subject to the provisions of this Schedule, a member of the Appeals Tribunal shall hold office for such period, not exceeding one year, as may be specified in the instrument of appointment.

¹ This Schedule was inserted by Act No. 17 of 2014.

(2) Every member of the Appeals Tribunal shall be eligible for reappointment but no such member shall be appointed for more than five consecutive years.

(3) If any vacancy occurs in the membership of the Appeals Tribunal, the vacancy shall be filled by the making of another such appointment; however, the member so appointed shall, subject to the provisions of this Schedule, hold office for the remainder of the period for which the previous member was appointed.

(4) The Minister may, at any time, revoke the appointment of the Chairman or any other member if he thinks it expedient to do so.

4.–(1) Any member of the Appeals Tribunal other than the Chairman may, at any time, resign his office by instrument in writing addressed to the Minister and transmitted through the Chairman and from the date of the receipt by the Minister of such instrument such member shall cease to be a member of the Appeals Tribunal.

Resignation.

(2) The Chairman may, at any time, resign his office by instrument in writing addressed to the Minister and such resignation shall take effect as from the date of the receipt of such instrument by the Minister.

5. The names of the members of the Appeals Tribunal as first constituted and every change in membership thereof shall be published in the *Gazette*.

Publication of membership.

6. There shall be paid to the Chairman and other members or the Appeals Tribunal such remuneration (whether by way of honorarium, salary or fees) and such allowances as the Minister may determine.

Remuneration of members.

7. Any member of the Appeals Tribunal who has any interest, directly or indirectly, in any matter brought before the Appeals Tribunal shall—

Disclosure of interest.

- (a) as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Appeals Tribunal; and
- (b) refrain from influencing or participating in any decision or vote that relates to the matter.

Procedure.

8.—(1) The Appeals Tribunal shall meet at such times as may be necessary or expedient for the transaction of business and such meetings shall be held at such places and times and on such days as the Appeals Tribunal may determine.

(2) The Chairman or any other person appointed to act temporarily as Chairman shall preside at meetings of the Appeals Tribunal.

(3) Subject to section 1(4), the decisions of the Appeals Tribunal shall be by a majority of votes of the members and, in addition to an original vote, the Chairman shall have a casting vote in any case in which the voting is equal.

(4) The Appeals Tribunal, with the approval of the Minister, may make rules to regulate its own proceedings.

Secretary and minutes.

9.—(1) The Chairman shall appoint a person other than a member to act as Secretary.

(2) The Secretary shall keep accurate minutes of each meeting and hearing of the Appeals Tribunal, including particulars of—

- (a) the members or other persons in attendance;
- (b) each matter considered by the Appeals Tribunal, the number of members present and voting for and against it or abstaining from voting on it and the decision of the Appeals Tribunal; and

(c) any disclosure of interest referred to in section 7 made by a member.

(3) The Secretary shall circulate to the members for approval a copy of the minutes of a meeting as soon as practicable after the conclusion of the meeting.

10. All documents made by, and all decisions of, the Appeals Tribunal may be signified under the hand of the Chairman or any member of the Appeals Tribunal authorized to act in that behalf.

Authentication of documents.

11. No action, suit, prosecution or other proceedings shall be brought or instituted personally against any member of the Appeals Tribunal for anything done or omitted to be done in good faith and in the administration or discharge of any functions, duties or powers under this Act or the regulations made under this Act.

Protection of members.