



REQUIREMENTS FOR OPERATING AMUSEMENT GAMES



The Board of Inland Revenue (BIR) wishes to advise persons who host amusement games of the following operational requirements, under the Liquor Licence Act Ch. 84:10 & the Provisional Collections of Taxes Order 2017.

Who Qualifies?

Persons operating premises under any of the following licences:

- Hotel Spirit
 - Special Restaurant
 - Night Bar
 - Spirit Retailer's
 - Special Hotel
 - Restaurant
 - Wine Retailer's
- **The number of games allowed in operation at any given time is (20)**

Which Games are Subject to Tax?

- All amusement games - **\$6,000.00** annually (*other than electronic roulette devices*)
- All electronic roulette devices – **\$120,000.00** annually

Who is Responsible for Tax Payment?

The Liquor Licence Holder is liable for the payment of gaming taxes to the BIR

Requirements for Issuance of Tags & Operation of Amusement Games

- Submit to the BIR, a statement of the number and type of amusement games to be used on the licensed premises
- Pay to the BIR, the gaming tax due in respect of each amusement game
- On payment of gaming tax, a tag will be issued for each amusement game
- The licence holder must attach and display the BIR-issued tag on each amusement game, prior to installation or operation

(Please note that tags are non-transferable)

Non-Compliance

Failure to comply with the above requirements may result in criminal prosecution of offenders