

CHAPTER C3 - CASINO (LICENSING AND TAXATION) LAW

ARRANGEMENT OF SECTIONS

PART I

Preliminary

SECTION

1. Short title and commencement.
2. Interpretation.

PART II

Licensing and Regulation of Casinos

3. Power of Commissioner to license, etc., casino.
4. Power to revoke licences.
5. Casino to be operated only as a proprietary club.
6. Notice of licensed premises to be displayed.
7. Power of Commissioner to require information.
8. Power to enter and search premises by police.
9. Offences against certain provisions of Part II.

PART III

Imposition and Collection of Tax

10. Casino revenue tax.
11. Daily and monthly returns of gaming, etc.
12. Records to be kept by licensee.
13. Returns, etc., to be deemed to be furnished with due authority.
14. Assessment of tax by Chairman Board of Internal Revenue.
15. Objection to tax assessment by Chairman Board of Internal Revenue.
16. Appeal to High Court against decision of Chairman Board of Internal Revenue.
17. Security for payment by licensee of tax.

PART IV

Miscellaneous

18. General offences and penalties.
19. Power to make regulations.

FIRST SCHEDULE

Provisions Applicable in Respect of Casino Clubs