



**SUPPLEMENT No. 2**  
**TO**  
**THE SOVEREIGN BASE AREAS GAZETTE**  
**No. 1652 of 23rd May 2012**  
**LEGISLATION**

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**POOL BETTING (REGULATION AND DUTY) (AMENDMENT) ORDINANCE 2012**

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**POOL BETTING (REGULATION AND DUTY) (AMENDMENT) ORDINANCE 2012**

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An Ordinance to amend the Pool Betting (Regulation and Duty) Ordinance 2005

**G. E. STACEY**  
**ADMINISTRATOR**

*21st May 2012.*

**BE** it enacted by the Administrator of the Sovereign Base Areas of Akrotiri and Dhekelia as follows:—

**1. Short title**

This Ordinance may be cited as the Pool Betting (Regulation and Duty) (Amendment) Ordinance 2012.

**2. Commencement**

This Ordinance comes into force on 1 July 2012.

**3. Pool Betting (Regulation and Duty) Ordinance 2005 amended**

The Pool Betting (Regulation and Duty) Ordinance 2005(a) (the “principal Ordinance”) is amended in accordance with sections 4 to 11.

**4. Section 2 amended (interpretation)**

- (1) Section 2 is amended by omitting “£100,000” from the definition of “betting company” and substituting “€170,860”.
- (2) Section 2 is amended by repealing the definition of “pool bet” and substituting the following definition—

““pool bet” means a bet placed in the course of any kind of betting undertaken by a number of participants on terms that—

  - (a) the winnings are determined by the participants by reference to the total stake monies paid (or agreed to be paid) by the participants and by the total number of winners; or
  - (b) the winnings are determined beforehand by the organiser by reference to the stake monies paid (or agreed to be paid) by each winner in respect of the winner’s participation and to the fixed odds for the bet;”.

**5. Section 3 amended (bookmaker's and assistant bookmaker's licence)**

Section 3(8) is amended by—

- (a) omitting “£5,000” and substituting “€8,543”; and
- (b) omitting “£300” and substituting “€512.58”.

**6. Section 4 amended (eligibility for bookmaker's or assistant bookmaker's licence)**

- (1) Section 4(2)(b) is amended by omitting “£200,000” and substituting “€341,720”.
- (2) Section 4(3) is amended by omitting “£10,000” and substituting “€17,086”.

**7. Section 6 amended (obligations of bookmakers and assistant bookmakers)**

Section 6(e) is amended by omitting “£200” and substituting “€341.72”.

**8. New section 8 substituted**

Section 8 is repealed and the following section substituted—

**“8. Duty on pool betting**

- (1) A bookmaker must keep a record (which may be in electronic form) in which there must be entered such details as the Chief Officer may specify in relation to each coupon delivered to the bookmaker and details of the stake monies paid or to be paid to the bookmaker (or an assistant bookmaker) and of the winnings paid out.
- (2) A bookmaker must pay to the Chief Officer a betting duty of 10% of the net proceeds for each accounting period in relation to pool bets taken; and in this section, the “net proceeds” for each accounting period means  $X - Y$ , where
  - X is the total stake monies paid or to be paid to a bookmaker in respect of bets taken during the accounting period; and
  - Y is the total monies paid out by the bookmaker as winnings during the accounting period (irrespective of when a bet was taken or when the result of the bet was known).
- (3) For the purpose of calculating the net proceeds,—
  - (a) monies held by the bookmaker on account of a person that may be withdrawn on demand must be treated as monies paid out as winnings;
  - (b) the return of stake money must be treated as the payment of winnings;
  - (c) non-monetary benefits or payments to participants must not be taken into account;
  - (d) the bookmaker's expenses must not be taken into account;
  - (e) a person who places a bet in accordance with special terms that allow the person to pay no stake money or to pay an amount less than would have been paid in the absence of the special terms (the “full amount”) must be treated as paying the full amount as stake money.
- (4) A bookmaker must obtain and produce a bank guarantee, valid for the period beginning with the issue of the bookmaker's licence and ending 2 months after the expiry of the licence, for such amount, not less than €51,258, as may be determined by the Chief Officer for the purposes of guaranteeing any amount that the bookmaker is required to pay to the Chief Officer as duty under this section.
- (5) A bookmaker must pay the duty due under this Ordinance to the Chief Officer at the end of each calendar year; and unpaid duty may be recovered from any of the directors or other officers of a bookmaker that is a company as if they were jointly and severally liable.

- (6) A bookmaker who fails to pay the full amount of duty due must pay a penalty of 10% of the amount unpaid (in addition to that amount).
- (7) Where the amount of net proceeds for an accounting period is negative, that amount must be deducted from the net proceeds for the subsequent accounting period.”

**9. Section 9 amended (offences and penalties)**

Section 9(1) is amended by—

- (a) omitting “1 year” and substituting “2 years”; and
- (b) omitting “£50,000” and substituting “€85,430”.

**10. Section 16 amended (exemption for entitled persons using the British Forces Post Offices)**

Section 16(3) is amended by omitting “£500” and substituting “€854.30”.

**11. New section 16A inserted**

The principal Ordinance is amended by inserting the following section after section 16—

**“16A. Delegation of functions to the Republic**

- (1) The Chief Officer’s functions in the following provisions are general delegated functions for the purposes of the Delegation of Functions to the Republic Ordinance 2007**(b)**—
  - (a) section 4(2)(b) and (3);
  - (b) section 6(a) and (b);
  - (c) section 7(1) and (3);
  - (d) section 8(1), (2), (4) and (5).
- (2) The Chief Officer’s functions in the following provisions are qualified delegated functions for the purposes of the Delegation of Functions to the Republic Ordinance 2007—
  - (a) section 3(3) and (7);
  - (b) section 13(1) and (2).”

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**Notes**

- (a) Ordinance 11/05.
- (b) Ordinance 17/07.

## **EXPLANATORY NOTE**

**(This note does not form part of the Ordinance)**

1. This explanatory note relates to the Pool Betting (Regulation and Duty) (Amendment) Ordinance 2012 (the “Ordinance”). It has been prepared by the Office of the Attorney-General and Legal Adviser in order to assist the reader of the Ordinance and should be read in conjunction with it.
2. The Ordinance amends the Pool Betting (Regulation and Duty) Ordinance 2005 (the “principal Ordinance”) to reflect amendments made by Republic of Cyprus law 161(I)/2007.
3. New section 8 of the principal Ordinance changes the basis on which the duty on pool betting is charged. The maximum penalty for contravening the offence in section 9 of the principal Ordinance is increased from 1 to 2 years. A number of amendments are made to update references in consequence of the change from the pound to the euro.
4. The fact that various functions under the principal Ordinance are delegated to the Republic of Cyprus is made clear on the face of the principal Ordinance in accordance with current drafting practice (see new section 16A).

(SBA/AG/2/CE/96)