



ISLE OF MAN GAMBLING SUPERVISION COMMISSION

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GAMING, BETTING AND LOTTERIES ACT 1988

IMPORTANT NOTICE

Under the provisions of the 1988 Act the promoter of a Society Lottery is required to deliver to the Commission a return setting out those details of prizes, expenses etc., specified in the Act.

The return has to be made not later than the end of one month after the month in which the winners of prizes in the Lottery are ascertained. In other words if e.g., the prize draw took place on the 1st June, then the returns must be made no later than the 31st July, duly certified by a member of one of the approved accounting bodies:-

The Institute of Chartered Accountants in England and Wales
The Institute of Chartered Accountants in Scotland
The Association of chartered Certified Accountants
The Chartered Institute of Public finance and Accountancy
The Institute of Chartered Accountants in Ireland

A return certified by a member of an unapproved accounting body is not acceptable.

It should be noted that if a completed return is not made or is made outside this period, then an offence is committed. The maximum penalty is six months imprisonment and/or a fine of £5,000.

To ensure that matters are conducted properly and to avoid any breach of the act, each society should notify the Commission, at least seven days before the lottery is to commence, when the prize draw will take place. Thereafter the completed returns must be submitted, duly certified, within the prescribed period. If a society fails to comply with the provisions of the Act then criminal proceedings can be taken against those persons in default, and moreover, it could mean that the society might be refused registration for future lotteries.

You will appreciate that it is very important for each society to comply with the law and I am sure that each society will treat this matter with the seriousness it demands.