

Betting and gaming supplies

13. Where a taxable supply of services is made by a person licensed under any written law involving betting, sweepstakes, lotteries, gaming machines or games of chance, a supply shall be treated as taking place at the following time:

- (a)* where there is a supply of services involving number forecasting, lottery and a game of chance, the time of supply shall be at the time when the numbers are drawn;
- (b)* where there is a supply of services involving sweepstakes, the time of supply shall be at the time when the race takes place;
- (c)* where there is a supply of services by gaming machine, the time of supply shall be at the time when collection is removed from the machine or at the time when transaction is recorded by the machine; or
- (d)* where there is a supply of services involving casino betting, the time of supply shall be on the last day of the taxable period in which the supply takes place.