



THE STATUTES OF THE REPUBLIC OF SINGAPORE

BETTING AND SWEEPSTAKE DUTIES ACT 1950

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Betting and Sweepstake Duties Act 1950

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An Act relating to duties on betting and sweepstakes.

[21 November 1950]

Short title

1. This Act is the Betting and Sweepstake Duties Act 1950.

Interpretation

2. For the purposes of this Act, unless the context otherwise requires —

“Commissioner” means the Commissioner of Betting Duties or any Deputy Commissioner of Betting Duties or Assistant Commissioner of Betting Duties appointed under the Private Lotteries Act 2011;

“exempt organisation” means any person who is an exempt operator within the meaning of the Remote Gambling Act 2014 or any person who is otherwise exempt from section 10 or 11 of that Act, or any person or organisation that is exempt from all of the provisions of the Betting Act 1960 under a notification made under section 22(1) of that Act, or from all of the provisions of the Common Gaming Houses Act 1961 under a notification made under section 24(1) of that Act;

“football game” means the game also known as soccer, whether taking place inside or outside Singapore;

“promote” includes controlling or supervising the receipt or negotiation of bets or the conduct of games of chance, and “promoter” and “promoting” shall be construed accordingly;

“promoter”, in relation to any racing club or association, means the secretary of the racing club or association which has promoted any totalisator, pari-mutuel or any other system or method of cash or credit betting or sweepstake;

“sporting event” means any type of game, sport or exercise prescribed by the Minister, whether taking place inside or outside Singapore;

“starting prices”, in relation to any event, means the odds ruling at the scene of the event immediately before the start;

“totalisator odds” means the odds paid on bets made by means of a totalisator at the scene of the event;

“winnings” includes winnings of any kind in money.

[34/2014]

Duty on betting and sweepstakes

3.—(1) A duty shall be charged in respect of any betting on a totalisator, pari-mutuel or in any other system or method of cash or credit betting held, promoted, organised, administered or operated by an exempt organisation specified by order in the *Gazette* by the Minister.

(2) A duty shall be charged on every sweepstake promoted by an exempt organisation specified by order in the *Gazette* by the Minister on the result of a horse-race or other race whether the race takes place in Singapore or elsewhere.

(3) The Minister may, by order in the *Gazette*, prescribe the rate of any duty charged under this section or section 4 (including the basis to which the rate shall apply), and may prescribe different rates and bases of duty for different classes of betting or sweepstakes.

Sports betting duty

4.—(1) Subject to the provisions of this Act, there shall be charged a sports betting duty in respect of any betting at fixed odds on any football game or sporting event where the betting is promoted in Singapore by or on behalf of any exempt organisation specified by order in the *Gazette* by the Minister.

(2) For the purposes of this section, a bet is a bet at fixed odds only if the person making it knows or can know, at the time he makes it, the amount he will win, except insofar as the amount is to depend —

- (a) on the result of the event or events betted on;
- (b) on any such event taking place or producing a result;
- (c) on the numbers taking part in any such event;
- (d) on the starting prices or totalisator odds for any such event;
- (e) on there being totalisator odds for any such event; or
- (f) on the time when his bet is received by any person with or through whom the bet is made.

Exemption

5. The Minister may, in his discretion and subject to such conditions as he may think fit, exempt any sweepstake or betting held, promoted, organised, administered or operated by any exempt organisation from all or any of the provisions of this Act.