



THE STATUTES OF THE REPUBLIC OF SINGAPORE

PRIVATE LOTTERIES ACT 2011

2020 REVISED EDITION

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Private Lotteries Act 2011

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An Act to provide for the control and levy of tax on private lotteries and other related matters.

[1 April 2011]

PART 1**PRELIMINARY****Short title**

- 1. This Act is the Private Lotteries Act 2011.

Interpretation

- 2. In this Act, unless the context otherwise requires —

“book” includes any record, register, document or other record of information, and any account or accounting record, however compiled, recorded or stored, whether in written or printed form or on microfilm or in electronic form or otherwise;

“Chief Assessor” means the Chief Assessor appointed under section 3(1) of the Property Tax Act 1960;

“Commissioner” means the Commissioner of Betting Duties appointed under section 5, and includes a Deputy Commissioner of Betting Duties and an Assistant Commissioner of Betting Duties appointed under that section;

“Commissioner of Stamp Duties” means the Commissioner of Stamp Duties appointed under section 3(1) of the Stamp Duties Act 1929;

“Comptroller of Goods and Services Tax” means the Comptroller of Goods and Services Tax appointed under section 4 of the Goods and Services Tax Act 1993;

“Comptroller of Income Tax” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act 1947;

“Comptroller of Property Tax” means the Comptroller of Property Tax appointed under section 3(1) of the Property Tax Act 1960;

“document” includes, in addition to a document in writing —

- (a) any map, plan, graph or drawing;
- (b) any photograph;
- (c) any label, marking or other writing which identifies or describes anything of which it forms a part, or to which it is attached by any means;
- (d) any disc, tape, soundtrack, or other device in which sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom;
- (e) any film (including microfilm), negative, tape, disc or other device in which one or more visual images are embodied so as to be capable (with or without the