

**Betting and Sweepstake Duties Act
(CHAPTER 22)**

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BETTING AND SWEEPSTAKE DUTIES ACT

(CHAPTER 22)

(Original Enactment: Ordinance 40 of 1950)

REVISED EDITION 2012

(31st October 2012)

An Act relating to duties on betting and sweepstakes.

[21st November 1950]

Short title

1. This Act may be cited as the Betting and Sweepstake Duties Act.

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 (Cap. 250);

“exempt organisation” means any person or organisation that is exempt from all of the provisions of the Betting Act (Cap. 21) under a notification made under section 22(1) of that Act, or from all of the provisions of the Common Gaming Houses Act (Cap. 49) 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.

[14/99; 14/2005; 7/2011]

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.

[14/2005]

(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.

[14/2005]

(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.

[14/2005]

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.

[14/99; 14/2005]

(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 in so far 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.

[14/99; 14/2005]

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.

[14/99; 14/2005]

Keeping of accounts and delivery of statement by promoter

6.—(1) The promoter of any betting or sweepstake referred to in section 3 or 4 shall —

- (a) keep such books of accounts in respect of such betting or sweepstake as may be prescribed and shall enter in these books true and regular accounts of all moneys received by the promoter in respect of the betting or sweepstake and all costs, charges and expenses incurred by the promoter in promoting the betting or sweepstake;
- (b) draw up a statement showing the following:
 - (i) the amount of stakes on all bets received in respect of each horse race, football game or sporting event, or other contingency in other forms of betting;
 - (ii) in the case of a sweepstake, the amount contributed to each sweepstake;
 - (iii) the amount of goods and services tax charged on the supply of the betting or sweepstake transaction;
 - (iv) where the promoter has received or negotiated bets at fixed odds on any football game or sporting event, the value in money of the winnings paid by or on behalf of the promoter on the results of the game or sporting event; and
 - (v) such other particulars as the Minister may, by order in the *Gazette*, prescribe; and
- (c) pay to the Commissioner the amount of duty so chargeable in respect of the betting or sweepstake in Singapore dollar.

[14/99; 14/2005]

(2) The Minister may, by order in the *Gazette*, prescribe the time within which a statement referred to in subsection (1)(b) shall be delivered and the duty so chargeable

shall be paid to the Commissioner.

[14/2005]

(3) The Commissioner may in any case or class of cases, as he thinks fit, extend the time within which the statement under subsection (1)(b) and the duty chargeable shall be delivered and paid to the Commissioner.

[14/99; 14/2005]

Production of documents

7. The Commissioner may, at all reasonable times, require the production of any books, accounts, vouchers or other documents relating to any totalisator, pari-mutuel or sweepstake or betting promoted by any exempt organisation specified by order under section 3(1) or (2) or 4(1).

[14/99; 14/2005]

Duty payable to be a debt due to Government

8. The duty required to be paid under this Act shall be a debt due to the Government and may be recovered as such.

Sweepstake open to public

9. Any person may buy a ticket or chance or take part in a sweepstake held, promoted, organised, administered or operated by any exempt organisation specified by order under section 3(2) notwithstanding that he is not a member of that exempt organisation.

[14/2005]

Penalty

10.—(1) If the promoter fails to deliver the statement within the time prescribed by section 6(2) to the Commissioner as provided in section 6, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500.

[14/2005]

(2) If the promoter, with intent to evade the duty chargeable under this Act, fails to deliver the statement to the Commissioner as provided in section 6 or delivers such statement which is false in any material particular, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or 4 times the amount of the duty payable, whichever is higher.

[14/2005]

Composition of offences

11.—(1) The Commissioner may, in his discretion, compound —

(a) an offence under section 10(1) by collecting from a person reasonably