

**Private Lotteries Act  
(CHAPTER 250)**

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**PRIVATE LOTTERIES ACT**  
**(CHAPTER 250)**

(Original Enactment: Act 7 of 2011)

**REVISED EDITION 2012**

(31st March 2012)

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

[1st April 2011]

**PART I**

**PRELIMINARY**

**Short title**

1. This Act may be cited as the Private Lotteries Act.

**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 (Cap. 254);

“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 (Cap. 312);

“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 (Cap. 117A);

“Comptroller of Income Tax” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act (Cap. 134);

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

“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 aid of some other equipment) of being reproduced therefrom; and
- (f) any paper or other material on which there are marks, impressions, figures, letters, symbols or perforations having a meaning for

persons qualified to interpret them;

“fruit machine” means any machine —

- (a) operated by the use of a coin, a token, a stored value card or any other thing; and
- (b) by the manipulation of which chances are given of obtaining prizes in money,

and includes a jackpot machine, but does not include any machine declared not to be a fruit machine by the Minister for Home Affairs, by order published in the *Gazette*;

“lottery” means any game, method, scheme or device whereby money or money’s-worth is distributed or allotted in any manner depending upon or to be determined by chance or lot, whether the same is held, drawn, exercised or managed either in whole or in part within or outside Singapore;

“permit” means a permit granted under section 8;

“Permit Officer” means the Permit Officer appointed under section 4, and includes a person appointed under that section to act in his place during his temporary absence and, except under section 26, an Assistant Permit Officer appointed under section 4;

“private lottery” means a lottery in which tickets or chances are offered for sale only to members of a society which is established for purposes not connected with gaming, wagering or lotteries and such number of guests of each member as the Minister for Home Affairs may prescribe by regulations;

“promoter”, in the case of a lottery promoted by a society, means the individual who, or the secretary (or similar official) of the society who, promotes the lottery, and in the case of a lottery promoted, held, drawn or managed outside Singapore, the principal official of the local or affiliated branch or section of the society;

“public accountant” means a person who is registered or deemed to be registered as a public accountant under the Accountants Act (Cap. 2);

“society” includes a club, an institution, an organisation or other association or body of persons by whatever name called, and each local or affiliated branch or section of a society shall be regarded as a separate and distinct society;

“ticket”, in relation to any lottery or proposed lottery, includes any document evidencing the claim of a person to participate in the chances of a lottery.