

THE STATUTES OF THE REPUBLIC OF SINGAPORE

PRIVATE LOTTERIES ACT
(CHAPTER 250)

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36 of 1952

Amended by
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Private Lotteries Act

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An Act to make provision for the control of private lotteries and for the levy of a tax on such lotteries and for other matters connected therewith.

[28th October 1952]

1. This Act may be cited as the Private Lotteries Act. Short title.
2. In this Act, unless the context otherwise requires — Interpre-
tation.

“Commissioner” means the Commissioner of Estate Duties appointed under the Estate Duty Act, and includes a Deputy Commissioner of Estate Duties appointed under that Act; Cap. 96.

“fruit machine” means any coin or disc operated machine by the manipulation of which chances are

given of obtaining prizes in money, and includes a jackpot machine;

“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;

“private lottery” means a lottery which is confined to members of one society established and conducted for purposes not connected with gaming, wagering or lotteries;

“promoter”, in the case of a lottery promoted by a society, means the individual who, or the secretary (or similar official) of the society which, 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;

“society” includes a club, institution, 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.

Private lotteries unlawful except with permit.

3. Subject to section 18, any private lottery promoted or conducted without a permit granted by the Commissioner under this Act or otherwise than in accordance with the provisions of this Act shall be unlawful.

Power of Commissioner to grant permit.

4.—(1) The Commissioner may, at his discretion, grant a permit to any person or society for the promotion of a private lottery.

(2) Such permit may be granted either in respect of a particular private lottery or in respect of a series or number of private lotteries to be promoted within such period of time as the Commissioner may specify in the permit.

(3) Applications for the grant of a permit under this Act shall be made in such manner and form as may be prescribed.

(4) The Commissioner may, at any time, withdraw a permit granted under this section, or add, alter or cancel any condition imposed in such permit.

(5) From any decision of the Commissioner refusing or withdrawing any permit or imposing any condition in the grant of a permit there shall be an appeal to the Minister whose decision shall be final.

5.—(1) In granting a permit under this Act the Commissioner may impose such conditions relating to the promotion and conduct of a private lottery as he may think fit but there shall in all cases be imposed the following conditions:

Conditions
in permits.

- (a) no profit shall accrue to any individual person from the conduct of such lottery; and
- (b) no commission either in money or by way of free tickets or chances shall be payable in respect of the sales of tickets or chances.

(2) Without prejudice to the generality of the powers conferred on him by subsection (1) the Commissioner may, in granting any permit under this Act, impose conditions prescribing —

- (a) the amount and number of the prizes to be offered;
- (b) the number of tickets or chances to be offered for sale in such lottery and the prices and denominations of those tickets or chances;
- (c) the persons by whom, the manner in which and the places at which those tickets or chances may be sold or distributed and the persons or classes of persons to whom the tickets may be sold or distributed;
- (d) the time, place and manner at or in which the winners of prizes therein will be determined;
- (e) the opening and closing dates for the sale or distribution of tickets or chances in such lottery;
- (f) the conditions subject to which any tickets or chances may be offered for sale;
- (g) the costs, charges and expenses which may be deducted by the person promoting such lottery from the funds raised by the lottery;

- (h) the percentage of the gross proceeds raised by the lottery that shall be applied to the object for which such lottery is promoted;
- (i) the manner in which the names of the winners of prizes in such lottery shall be advertised.

Accounts
to be kept.

6.—(1) The promoter of any private lottery shall —

- (a) keep such books of account in respect of such lottery as may be prescribed and shall enter therein true and regular accounts of all moneys received by him in respect of the lottery and all costs, charges and expenses incurred by him in the promotion of the lottery;
- (b) if required to do so by the Commissioner by notice in writing, produce for examination within such time as may be specified in the notice, the books of account referred to in paragraph (a) and any vouchers and other documents relating to such lottery and shall, at all reasonable times, give all necessary facilities to any person appointed in that behalf by the Commissioner to inspect and audit the books; and
- (c) within 14 days of the date upon which the winners of prizes in any such lottery are determined, prepare a completed account in respect of the lottery showing the total amount raised thereby, the amount of the prizes paid and the costs, charges and expenses incurred by the promoter in the promotion and conduct of the lottery, and the manner of disposal of the proceeds of the lottery remaining after all such disbursements as aforesaid:

Provided that the Commissioner may in any case or class of cases, as he thinks fit, extend the time within which the account shall be delivered.

(2) Every such account shall be audited by an auditor appointed in that behalf by the Commissioner.

(3) A copy of such account duly audited shall be submitted by the promoter to the Commissioner who may approve, disallow or reduce any item of cost, charge or expense shown thereon, and in the case of all private

lotteries in which the proceeds exceed the sum of \$10,000 the promoter shall publish the account as approved in such manner and within such time as the Commissioner may direct.

(4) If the promoter of any private lottery fails to comply with any of the provisions of this section he shall be deemed to have promoted or conducted such lottery in contravention of the provisions of this Act.

7.—(1) There shall be charged a duty of 30% —

Duty on
lotteries.

(a) on the total amount raised by the promoter of any private lottery as shown in the account required to be made and as finally approved by the Commissioner under section 6; and

(b) on the total amount accruing from the operation of any fruit machine, such amount to be deemed to be the amount derived by adding 37½% to the amount remaining in the cash box of such machine at the time of each clearance:

Provided that for the purpose of calculating the duty to be charged, the Commissioner may in his discretion allow such remission as he may consider fit to be made from the amount remaining in the cash box at the time of each clearance, on his being satisfied that no payment has been made to any player otherwise than from that machine.

(2) Such duty shall be payable in the case of a single lottery within 14 days after the date on which the winners of prizes are determined, or in the case of a series or a number of lotteries promoted or conducted during a calendar month, within 14 days after the last day of that calendar month.

(3) It shall not be necessary to make any demand for the payment of duty under this Act.

(4) All amounts of duty collected under this Act shall be paid into the Consolidated Fund.

(5) The Commissioner may, if he is satisfied that any money has been overpaid as duty under this Act, certify the

amount to be refunded and shall cause payment to be made forthwith:

Provided that no such refund shall be allowed unless a claim in respect thereof is made within 6 months after the overpayment was made.

(6) Where, for any reason, any part of the duty which ought to have been paid under this Act has been underpaid or the whole or any part of such duty, after having been paid, has been erroneously refunded, the person liable to pay the duty or the person to whom the refund was erroneously made, as the case may be, shall pay the deficiency or repay the amount paid to him in excess, within 15 days of his receiving a demand therefor from the Commissioner, without prejudice to any other remedy for the recovery of the amount due.

Duty payable by promoter.

8.—(1) The duty required to be paid under this Act shall be payable by the promoter of the lottery:

Provided that where a lottery is promoted by a society and the promoter makes default in the payment of the duty or any part thereof, the office-bearers of the society and the society itself shall be jointly and severally liable for the payment of any amount due in respect of such duty.

Cap. 121.

(2) The duty required to be paid under this Act shall be a debt due to the Government and may be recovered under the provisions of the Government Proceedings Act.

Penalty for false accounts.

9. If the promoter of any private lottery, with intent to evade the duty chargeable under this Act, prepares an account referred to in section 6 (1) 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 the higher.

Penalty for promoting a private lottery without a permit or in contravention of conditions.

10.—(1) Any person who promotes or conducts any private lottery without being in possession of a valid permit, or against the provisions of this Act or otherwise than in accordance with the terms and conditions of the permit granted in respect of such lottery shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.

(2) Any person selling, offering for sale, giving, delivering or collecting tickets in a private lottery, promoted, held or managed outside Singapore, or found in possession of 10 or more tickets or of any account, memorandum or record of stakes or wagers in or relating to such private lottery, shall be presumed until the contrary is proved to be conducting a private lottery then in progress.

(3) Any person abetting the commission of an offence under this section shall be guilty of an offence and shall be liable on conviction to the punishment laid down in subsection (1).

11. A Magistrate, if satisfied by information on oath that there is reasonable ground to suspect that any premises are being used for the purpose of the commission of an offence under this Act in connection with a private lottery or proposed private lottery, may grant a warrant under his hand authorising any police officer at any time or times within one month from the date of the warrant to enter, if necessary by force, those premises and every part thereof, and to search for and seize and remove any documents, money or valuable thing found therein which he has reasonable ground to suppose are on those premises for any purpose which constitutes an infringement of any provision of this Act relating to such lotteries.

Warrant
to search.

12. Where a person convicted of an offence under this Act is a body corporate, every person who at the time of the commission of the offence was a director or officer of the body corporate shall also be deemed to be guilty of that offence unless he proves that that offence was committed without his knowledge.

Offence
by body
corporate.

13. The court before which a person is proved to have committed an offence under this Act in relation to a private lottery or proposed private lottery shall order to be forfeited any coins, bank-notes and currency notes produced to the court which are shown to the satisfaction of the court to represent the price of tickets or chances, or prize money or prizes in such lottery, and shall order to be destroyed all documents (other than bank-notes and currency notes) produced to the court which are shown to the satisfaction of the court to relate to the promotion of such lottery.

Forfeiture.

Regula-
tions.

- 14.—**(1) The Minister may make regulations —
- (a) prescribing anything which may be prescribed under this Act;
 - (b) providing for the manner in which the duty chargeable under this Act shall be payable, including payment by means of stamps on tickets and payment to be made at the time tickets are marked or in any way impressed by an officer specified in such regulations;
 - (c) prescribing any other matter which may be necessary for the purpose of carrying this Act into effect.

(2) The Minister may, in lieu of making regulations prescribing forms for the purposes of this Act, authorise the Commissioner to prescribe such forms as the Commissioner thinks fit.

Juris-
diction.
Cap. 68.

15. Notwithstanding anything in the Criminal Procedure Code, a District Court or a Magistrate's Court may try any offence under this Act and may impose the full penalties prescribed by this Act.

Delegation
of powers.

16. The Commissioner may delegate the exercise of all or any of the powers conferred upon him by this Act to such person or persons as he may think fit.

Power
to exempt.

17. The Minister may in his discretion, from time to time, by order and either generally or for any period specified in the order and subject to such conditions as may in the order be stated, exempt from all or any of the provisions of this Act or any regulations made thereunder any society promoting a private lottery for purposes conducive to the welfare of the public or any class thereof:

Provided that such society has as its principal object the promotion of the welfare of the public or any class thereof and that society is in receipt of a monetary grant from the Government.

Saving.

Cap. 22.

18.—(1) The provisions of this Act shall not apply to bets made on any totalisator or pari-mutuel and sweepstakes affected by the Betting and Sweepstake Duties Act.

(2) Nothing in this Act shall be deemed to permit or enable any person to take part in any private lottery promoted by a society of which he is not a member.