

**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**BETTING AND SWEEPSTAKE DUTIES ACT**  
**(CHAPTER 22)**

**1970 Ed. Cap. 131**  
**Ordinance**  
**40 of 1950**

Amended by  
3 of 1952  
4 of 1953  
33 of 1956  
71 of 1959  
31 of 1960  
39 of 1966  
10 of 1981  
LN 300/65  
S 71/84

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# Betting and Sweepstake Duties Act

## ARRANGEMENT OF SECTIONS

### Section

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An Act relating to duties on betting and sweepstakes.

[21st November 1950]

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

**2.—(1)** On every bet made on any totalisator or pari-mutuel or in any other system or method of cash or credit betting held, promoted, organised, administered or operated by any racing club or association exempted under section 22 of the Betting Act from the provisions of that Act there shall be charged a duty of 20% of the amount of the bet. Duty on bets and sweepstakes. 10/81. Cap. 21. S 71/84.

**(2)** On every sweepstake promoted by any racing club or association on the result of a horse race or other race whether the race takes place in or out of Singapore, there shall be charged a duty of 30% of the amount contributed towards the sweepstake.

**(3)** The Minister may, from time to time, by order reduce or increase either or both of the rates of the duty specified in this section. 10/81.

Exemption. **3.** The Minister may, in his discretion and subject to such conditions as he may think fit, exempt any sweepstake promoted, organised, administered or operated by any racing club or association from all or any of the provisions of this Act.

Statement by promoter. **4.—(1)** The promoter shall draw up a statement of the amounts received as bets on each race and of the amounts contributed to each sweepstake and shall pay to the Commissioner of Stamp Duties the amount of duty so chargeable in lawful currency of Singapore.

**(2)** The statement referred to in subsection (1) shall be delivered to the Commissioner of Stamp Duties —

**(a)** in the case of bets made on any totalisator or pari-mutuel, or in any other system or method of cash or credit betting held, promoted, organised, administered or operated by any racing club or association, within 15 days after the last day of the race meeting at which the bets were made; or

**(b)** in the case of a sweepstake, within 7 days after the day on which the sweepstake was closed,

and the Commissioner of Stamp Duties shall issue a receipt for the amount paid:

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

**(3)** For the purposes of this Act, “promoter” 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.

Production of documents. **5.** The Commissioner of Stamp Duties may at all reasonable times require the production of any books, accounts, vouchers or other documents relating to any totalisator, pari-mutuel or sweepstake promoted by any racing club or association.

Duty payable to be a debt due to Government. **6.** The duty required to be paid under this Act shall be a debt due to the Government and may be recovered as such.

7. Any person may buy a ticket or chance or take part in a sweepstake held, promoted, organised, administered or operated by any racing club or association exempted under section 22 of the Betting Act from the provisions of that Act notwithstanding that he is not a member of that racing club or association.

Sweepstake  
open to  
public.

Cap. 21.

8.—(1) If the promoter fails to deliver the statement within the time prescribed by section 4 (2) to the Commissioner of Stamp Duties as provided in section 4 he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500.

Penalty.

(2) If the promoter, with intent to evade the duty chargeable under this Act, fails to deliver the statement to the Commissioner of Stamp Duties as provided in section 4 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.