



THE STATUTES OF THE REPUBLIC OF SINGAPORE

**BETTING AND SWEEPSTAKE DUTIES
ACT 1950**

2020 REVISED EDITION

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Betting and Sweepstake Duties Act 1950

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An Act relating to duties on betting and sweepstakes.

[21 November 1950]

Short title

1. This Act is the Betting and Sweepstake Duties Act 1950.

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 2011;

“exempt organisation” means any person who is an exempt operator within the meaning of the Remote Gambling Act 2014 or any person who is otherwise exempt from section 10 or 11 of that Act, or any person or organisation that is exempt from all of the provisions of the Betting Act 1960 under a notification made under section 22(1) of that Act, or from all of the provisions of the Common Gaming Houses Act 1961 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.

[34/2014]

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.

(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.

(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.

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.

(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 insofar 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.

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.

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;
 - (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.

(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.

(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.

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).

Duty payable to be 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.

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.

(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.

Composition of offences

11.—(1) The Commissioner may compound —

- (a) an offence under section 10(1) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding \$250; or
- (b) an offence under section 10(2) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding double the amount of duty payable or \$5,000, whichever is less.

(2) On payment of such sum of money, no further proceedings are to be taken against that person in respect of the offence.

(3) All sums collected under this section must be paid into the Consolidated Fund.

Protection of informers

12.—(1) Except as provided in subsection (3), no witness in any civil or criminal proceedings commenced on or after 16 November 2021 is obliged or permitted —

- (a) to disclose the identity of an informer who has given any information (whether the information is given before, on or after that date) with respect to an offence under this Act; or
- (b) to answer any question if the answer to the question would lead, or would tend to lead, to the discovery of the identity of the informer.

[27/2021]

(2) If any document which is in evidence or liable to inspection in any civil or criminal proceedings contains any entry in which any informer is named or described or which may lead to the discovery of the informer's identity, the court must cause the entry to be concealed from view or to be obliterated so far only as may be necessary to protect the informer from discovery.

[27/2021]

(3) If —

- (a) in any proceedings for an offence under any written law, the court, after full enquiry into the case, believes that the informer wilfully made a material statement which the informer knew or believed to be false or did not believe to be true; or
- (b) in any other proceedings, the court is of the opinion that justice cannot be fully done between the parties to the proceedings without the discovery of the informer,

the court may permit enquiry and require full disclosure concerning the informer.

[27/2021]

LEGISLATIVE HISTORY
BETTING AND SWEEPSTAKE DUTIES
ACT 1950

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the Act.

1. Ordinance 40 of 1950 — Betting and Sweepstake Duties Ordinance, 1950

Bill	:	G.N. No. S 304/1950
First Reading	:	18 July 1950
Second Reading	:	21 November 1950
Notice of Amendments	:	21 November 1950
Third Reading	:	21 November 1950
Commencement	:	21 November 1950

2. Ordinance 3 of 1952 — Betting and Sweepstake Duties (Amendment) Ordinance, 1952

Bill	:	G.N. No. S 518/1951
First Reading	:	18 December 1951
Second and Third Readings	:	20 February 1952
Commencement	:	3 March 1952

3. Ordinance 4 of 1953 — Betting and Sweepstake Duties (Amendment) Ordinance, 1953

Bill	:	46/1952
First Reading	:	16 December 1952
Second and Third Readings	:	25 February 1953
Commencement	:	3 March 1953

4. 1955 Revised Edition — Betting and Sweepstake Duties Ordinance (Chapter 158)

Operation	:	1 July 1956
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5. Ordinance 33 of 1956 — Betting and Sweepstake Duties (Amendment) Ordinance, 1956

Bill	:	Information not available
First, Second and Third Readings	:	7 November 1956

Commencement : 12 November 1956

6. Ordinance 71 of 1959 — Transfer of Powers Ordinance, 1959

(Amendments made by section 4 read with the First Schedule to the above Ordinance)

Bill : 30/1959

First Reading : 22 September 1959

Second and Third Readings : 11 November 1959

Commencement : 20 November 1959 (section 4 read with the First Schedule)

7. Ordinance 31 of 1960 — Betting and Sweepstake Duties (Amendment) Ordinance, 1960

Bill : 75/1960

First Reading : 6 April 1960

Second and Third Readings : 12 May 1960

Commencement : 20 May 1960

8. L.N. 300/1965 (G.N. Sp. No. S 142/1965) — Modification of Laws (Betting and Sweepstake Duties) (Sabah and Singapore) Order, 1965

Commencement : 5 August 1965

9. Act 39 of 1966 — Betting and Sweepstake Duties (Amendment) Act, 1966

Bill : Information not available

First, Second and Third Readings : 26 October 1966

Commencement : 1 November 1966

10. 1970 Revised Edition — Betting and Sweepstake Duties Act (Chapter 131)

Operation : 30 April 1971

11. Act 10 of 1981 — Betting and Sweepstake Duties (Amendment) Act, 1981

Bill : 11/1981

First Reading : 15 June 1981

Second and Third Readings : 21 July 1981

Commencement : 1 April 1981

12. 1985 Revised Edition — Betting and Sweepstake Duties Act (Chapter 22)

Operation : 30 March 1987

13. Act 31 of 1993 — Goods and Services Tax Act 1993

(Amendments made by section 92 read with item (2) of the Fifth Schedule to the above Act)

Bill : 14/1993

First Reading : 26 February 1993

Second Reading : 19 March 1993

Select Committee Report : Parl. 4 of 1993

Third Reading : 12 October 1993

Commencement : 26 November 1993 (section 92 read with item (2) of the Fifth Schedule)

14. Act 14 of 1999 — Betting and Sweepstake Duties (Amendment) Act 1999

Bill : 10/1999

First Reading : 26 February 1999

Second and Third Readings : 18 March 1999

Commencement : 31 March 1999

15. 1999 Revised Edition — Betting and Sweepstake Duties Act (Chapter 22)

Operation : 1 August 1999

16. Act 14 of 2005 — Betting and Sweepstake Duties (Amendment) Act 2005

Bill : 4/2005

First Reading : 28 February 2005

Second and Third Readings : 11 March 2005

Commencement : 1 April 2005

17. Act 7 of 2011 — Private Lotteries Act 2011

(Amendments made by section 34(1) read with item (1) of the Schedule to the above Act)

Bill : 2/2011

First Reading : 10 January 2011

Second and Third Readings : 14 February 2011

Commencement : 1 April 2011 (section 34(1) read with item (1) of the Schedule)

18. 2012 Revised Edition — Betting and Sweepstake Duties Act (Chapter 22)

Operation : 31 October 2012

19. Act 34 of 2014 — Remote Gambling Act 2014

(Amendments made by section 43(2) of the above Act)

Bill : 23/2014

First Reading : 8 September 2014

Second Reading : 7 October 2014

Notice of Amendments : 7 October 2014

Third Reading : 7 October 2014

Commencement : 2 February 2015 (section 43(2))

20. Act 27 of 2021 — Income Tax (Amendment) Act 2021

(Amendments made by section 55 of the above Act)

Bill : 27/2021

First Reading : 13 September 2021

Second and Third Readings : 5 October 2021

Commencement : 16 November 2021 (section 55)

Abbreviations

C.P.	Council Paper
G.N. No. S (N.S.)	Government Notification Number Singapore (New Series)
G.N. No.	Government Notification Number
G.N. No. S	Government Notification Number Singapore
G.N. Sp. No. S	Government Notification Special Number Singapore
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian Subsidiary Legislation)
M. Act	Malayan Act/Malaysia Act
M. Ordinance	Malayan Ordinance
Parl.	Parliament
S.S.G.G. (E) No.	Straits Settlements Government Gazette (Extraordinary) Number
S.S.G.G. No.	Straits Settlements Government Gazette Number