



THE STATUTES OF THE REPUBLIC OF SINGAPORE

BETTING AND SWEEPSTAKE DUTIES ACT

(CHAPTER 22)

(Original Enactment: Ordinance 40 of 1950)

REVISED EDITION 2012

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Betting and Sweepstake Duties Act

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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 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 (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;

[Act 34 of 2014 wef 02/02/2015]

“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 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.

[14/2005]

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

[14/2005]

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

[14/2005]

Protection of informers

12.—(1) Except as provided in subsection (3), no witness in any civil or criminal proceedings commenced on or after the date of commencement of section 55 of the Income Tax (Amendment) Act 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.

(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.

(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.

[Act 27 of 2021 wef 16/11/2021]

LEGISLATIVE HISTORY
BETTING AND SWEEPSTAKE DUTIES ACT
(CHAPTER 22)

This Legislative History is provided for the convenience of users of the Betting and Sweepstake Duties Act. It is not part of the Act.

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

Date of First Reading	: 18 July 1950 (Published on 21 July 1950)
Date of Second and Third Readings	: 21 November 1950
Date of commencement	: 21 November 1950

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

Date of First Reading	: 18 December 1951 (Published on 21 December 1951)
Date of Second and Third Readings	: 20 February 1952
Date of commencement	: 3 March 1952

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

Date of First Reading	: 16 December 1952 (Bill No. 46/52 published on 19 December 1952)
Date of Second and Third Readings	: 25 February 1953
Date of commencement	: 3 March 1953

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

Date of operation	: 1 May 1955
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5. Ordinance 33 of 1956 — Betting and Sweepstake Duties (Amendment) Ordinance 1956

Date of First, Second and Third Readings	: 7 November 1956
Date of commencement	: 12 November 1956

6. Ordinance 71 of 1959 — Transfer of Powers Ordinance 1959
(Consequential amendments made to Act by)

- Date of First Reading : 22 September 1959
(Bill No. 30/59 published on
30 September 1959)
- Date of Second and Third Readings : 11 November 1959
- Date of commencement : 20 November 1959

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

- Date of First Reading : 6 April 1960
(Bill No. 75/60 published on
22 April 1960)
- Date of Second and Third Readings : 12 May 1960
- Date of commencement : 20 May 1960

8. L.N. 300/65 — Malaysia Act, Modification of Laws (Betting and Sweepstake Duties) (Sabah and Singapore) Order, 1965

- Date of commencement : 5 August 1965

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

- Date of First, Second and Third Readings : 26 October 1966
- Date of commencement : 1 November 1966

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

- Date of operation : 30 April 1971

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

- Date of First Reading : 15 June 1981
(Bill No. 11/81 published on
22 June 1981)
- Date of Second and Third Readings : 21 July 1981
- Date of commencement : 1 April 1981

12. G.N. No. S 71/84 — Betting and Sweepstake Duties Order 1984

- Date of commencement : 1 April 1984

13. 1985 Revised Edition — Betting and Sweepstake Duties Act (Chapter 22)

- Date of operation : 30 March 1987

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

(Consequential amendments made to Act by)

Date of First Reading	:	26 February 1993 (Bill No. 14/93 published on 27 February 1993)
Date of Second Reading	:	19 March 1993
Date Committed to Select Committee	:	19 March 1993
Date of Presentation of Select Committee Report	:	7 September 1993 (Parl. 4 of 1993)
Date of Third Reading	:	12 October 1993
Dates of commencement	:	26 November 1993 (except paragraph (3) of the Fifth Schedule) 1 April 1994 (paragraph (3) of the Fifth Schedule)

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

Date of First Reading	:	26 February 1999 (Bill No. 10/99 published on 27 February 1999)
Date of Second and Third Readings	:	18 March 1999
Date of commencement	:	31 March 1999

16. 1999 Revised Edition — Betting and Sweepstake Duties Act (Chapter 22)

Date of operation	:	1 August 1999
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17. Act 14 of 2005 — Betting and Sweepstake Duties (Amendment) Act 2005

Date of First Reading	:	28 February 2005 (Bill No. 4/2005 published on 1 March 2005)
Date of Second and Third Readings	:	11 March 2005
Date of commencement	:	1 April 2005

18. Act 7 of 2011 — Private Lotteries Act 2011

(Consequential amendments made to Act by)

Date of First Reading	:	10 January 2011 (Bill No. 2/2011 published on 10 January 2011)
Date of Second and Third Readings	:	14 February 2011

Date of commencement : 1 April 2011

19. 2012 Revised Edition — Betting and Sweepstake Duties Act (Chapter 22)

Date of operation : 31 October 2012

20. Act 34 of 2014 — Remote Gambling Act 2014

Date of First Reading : 8 September 2014 (Bill No. 23/2014 published on 8 September 2014)

Date of Second and Third Readings : 7 October 2014

Date of commencement : 2 February 2015

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

(Amendments made by the above Act)

Bill : 27/2021

First Reading : 13 September 2021

Second and Third Readings : 5 October 2021

Commencement : 16 November 2021

COMPARATIVE TABLE
BETTING AND SWEEPSTAKE DUTIES ACT
(CHAPTER 22)

The following provisions in the 1985 Revised Edition of the Betting and Sweepstake Duties Act were renumbered by the Law Revision Commissioners in the 1999 Revised Edition.

This Comparative Table is provided for the convenience of users. It is not part of the Betting and Sweepstake Duties Act.

1999 Ed.	1985 Ed.
2	2A—(7) and 4(4)
3	2
4	2A
5	3
6	4
7	5
8	6
9	7
10	8