

GAMBLING DUTIES ACT 2022

(No. 1 of 2022)

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An Act to consolidate the law on levy and collection of duties on lawful betting and lotteries and to make related amendments to the Casino Control Act regarding casino taxes and casino licences, to repeal the Betting and Sweepstake Duties Act, and to make consequential amendments to certain other Acts.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

PART 1
PRELIMINARY

Short title and commencement

1. This Act is the Gambling Duties Act 2022 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

General interpretation

2.—(1) In this Act, unless the context otherwise requires —

“authorised betting operator” has the meaning given by section 3(5);

“authorised lottery promoter” has the meaning given by section 4(4);

“authorised person”, for provision of a gaming service, means a person who —

(a) is authorised, under a licence, permit or other authority granted under any written law, to provide the gaming service in or from a place in Singapore; or

(b) is, under any written law, exempt from the licence, permit or authorisation requirements under any written law that would otherwise apply for providing the gaming service in or from a place in Singapore,

but excludes a holder of a casino licence granted under section 49 of the Casino Control Act 2006 with regard to the provision of the gaming service if covered by the casino licence;

“bet” and “betting” have the meanings given by section 3(1), (2), (3) and (4);

“Commissioner” means the Commissioner of Gambling Duties appointed under section 32, and includes any Deputy Commissioner of Gambling Duties or Assistant Commissioner of Gambling Duties;

“enforcement official”, in relation to any provision of this Act or the Regulations, means an individual who is appointed as an enforcement official under section 33(1) for the purposes of that provision;

“exercise of skill” includes a display of knowledge;

“game of chance” includes a game that is partly a game of chance and partly a game requiring the exercise of skill;

“gaming machine” means a device, whether wholly or partly mechanically or electronically operated, that —

(a) is adapted, or designed and constructed, for betting, participating in a lottery or playing a game of chance;

(b) is played or confers a right to participate (wholly or in part) by —

(i) the insertion of money or money’s worth into it; or

(ii) the direct or indirect payment of money or money’s worth or any thing of value by any other means; and

(c) pays out money or money’s worth or any thing of value, or registers a right to an amount of money or money’s worth or any thing of value,

such as (but not limited to) a jackpot machine or fruit machine;

“gaming service” means the provision of a service for the conduct of a game of chance where —

(a) the game may be played for money or money’s worth or any thing else of value; and

(b) a customer of the service gives or agrees to give money or money’s worth or any thing else of value to play or enter the game;

“IRAS” means the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act 1992;

“lottery” has the meaning given by section 4;

“money’s worth” means any thing recognised as equivalent to money, and includes virtual credits, virtual coins, virtual tokens, virtual objects or any similar thing that is purchased within, or as part of, or in relation to, a game of chance;

“non-casino premises” means any premises in Singapore that is not covered by a casino licence granted under section 49 of the Casino Control Act 2006;

“officer” —

(a) in relation to a corporation, means any director, partner, chief executive, manager, secretary or other similar officer of the corporation, and includes —

(i) any person purporting to act in any such capacity; and

(ii) for a corporation whose affairs are managed by its members, any of those members as if the member were a director of the corporation; and

(b) in relation to an unincorporated association (other than a partnership), means the president, the secretary, or any member of the committee of the unincorporated association, and includes —

(i) any person holding a position analogous to that of president, secretary or member of a committee of the unincorporated association; and

(ii) any person purporting to act in any such capacity;

“penalty tax” means a penalty tax imposed under section 13;

“premises” means —

(a) any space, whether built on or not and whether underground or underwater, or any part of such a space; or

(b) any building or structure, whether situated underground or underwater, or any part of a building or structure or place,

and includes any vehicle, train, vessel or aircraft or any part of it;

“prize”, in relation to a lottery or game of chance, includes any money or money’s worth, articles or services or other thing of value —

(a) whether or not described as a prize; and

(b) whether or not consisting wholly or partly of money or money’s worth paid, or articles or services or other thing of value provided, by the persons of the class among whom the prize is allocated;

“Regulations” means regulations made under section 45;

“relevant business” means any business in Singapore, whether or not carried on for profit, but excludes any business wholly for the conduct of research or wholly not involving any gambling;

“remote communication” means communication through —

(a) the Internet;

(b) telephone;

(c) television or radio; or

(d) any other kind of electronic or other technology for facilitating communication;

“return” means a return required under section 22 or 23;

“return date”, for a taxable person, means the last day by which the taxable person is required under section 22 or 23 to lodge a return with respect to a taxable gambling undertaking and the gambling duty payable in respect of the taxable gambling undertaking;

“taxable gambling undertaking” has the meaning given by section 5(1);

“taxable person” means a person liable to pay for any gambling duty under section 7;

“totalisator” has the meaning given by the Singapore Totalisator Board Act 1987.

(2) For the purposes of this Act, a person plays a game of chance if the person participates in a game of chance whether or not there are other participants in the game of chance, and whether or not a computer generates images or data taken to represent the actions of other participants in the game of chance.

(3) To avoid doubt, a person plays a game of chance for money or money’s worth if the person plays a game of chance and thereby acquires a chance of winning any money or money’s worth, whether or not the person risks losing anything at the game.

Meaning of “betting” and associated expressions

3.—(1) In this Act, “betting” means making or accepting a bet on —

- (a) the outcome of a race, competition, sporting event or other event or process;
- (b) the likelihood of anything occurring or not occurring; or
- (c) whether anything is or is not true.

(2) A transaction that relates to the outcome of a race, competition, sporting event or other event or process may be a bet within the meaning of subsection (1) despite the facts that —

- (a) the race, competition, event or process has already occurred or been completed; and
- (b) one party to the transaction knows the outcome.

(3) A transaction that relates to the likelihood of anything occurring or not occurring may be a bet within the meaning of subsection (1) despite the facts that —

- (a) the thing has already occurred or failed to occur; and
- (b) one party to the transaction knows that the thing has already occurred or failed to occur.

- (4) Without limiting subsections (1), (2) and (3), a bet includes —
- (a) a free bet, which is a bet made wholly or partly using an amount that is provided to the person making the bet by the authorised betting operator with whom the bet is made and is not immediately redeemable by the person for cash; and
 - (b) a bet made using a totalisator.
- (5) An authorised betting operator is a person who —
- (a) is authorised, under a licence, permit or other authority granted under any written law, to conduct betting operations in or from a place in Singapore; or
 - (b) is, under any written law, exempt from the licence, permit or authorisation requirements that would otherwise apply for conducting betting operations in or from a place in Singapore,

but excludes a holder of a casino licence granted under section 49 of the Casino Control Act 2006 with regard to any betting operations covered by the casino licence.

(6) Subject to subsection (9), a person conducts betting operations if the person, whether in person or through an agent, by remote communication or otherwise —

- (a) receives bets;
- (b) pays, negotiates or settles bets; or
- (c) operates a betting exchange.

(7) A reference in this Act to a bet made with, or received by, a betting operator includes a reference to a bet made with the betting operator —

- (a) through an agent;
- (b) wholly or partly by means of remote communication; or
- (c) partly inside and partly outside Singapore.

(8) Also, a reference in this Act to a bet made with, or received by, a betting operator includes, for a betting operator who operates a

betting exchange, a reference to a bet made through the betting operator using the betting exchange.

(9) However, a person does not conduct betting operations, and is not an agent of another person who conducts betting operations, merely because the person —

- (a) provides, or operates facilities for network access; or
- (b) provides services relating to, or provides connections for, the transmission or routing of data by remote communication.

Meaning of “lottery” and associated expressions

4.—(1) In this Act, “lottery” means an arrangement or a scheme, competition or device for the distribution of prizes where —

- (a) entitlement to participation in the arrangement, scheme, competition or device depends on the payment of money, the purchase of a ticket or the giving of any thing of value by the participant; and
- (b) the distribution depends, at any stage of the arrangement, scheme, competition or device, on an element of chance (even if the arrangement, scheme, competition or device, in some other respects, involves a genuine or purported exercise of skill),

and includes lucky draws, raffles and sweepstakes.

(2) For the purposes of subsection (1), a reference to paying includes a reference to any of the following:

- (a) paying money;
- (b) transferring money’s worth;
- (c) paying for goods or services at a price or rate which reflects the opportunity to participate in an arrangement or a scheme, competition or device.

(3) For the purposes of this section, it does not matter whether the lottery is held, drawn, exercised or managed wholly in Singapore or partly inside and partly outside Singapore.

- (4) An authorised lottery promoter is a person who —
- (a) is authorised, under a licence, permit or other authority granted under any written law, to promote a lottery in or from a place in Singapore; or
 - (b) is, under any written law, exempt from the licence, permit or authorisation requirements that would otherwise apply for promoting a lottery in or from a place in Singapore,

but excludes a holder of a casino licence granted under section 49 of the Casino Control Act 2006 with regard to any lottery covered by the casino licence.

(5) Without limiting subsection (4), the following is to be taken to promote a lottery, for the purposes of this Act:

- (a) the person conducts or organises the lottery, whether alone or with others;
- (b) each person who authorises the conduct or organisation of a lottery as an officer, a trustee or member of the governing body of an incorporated or unincorporated body;
- (c) a person or body that authorises the conduct or organisation of a lottery by a contractor or an employee or agent;
- (d) a person who assists in conducting or organising a lottery;
- (e) a person or body that solicits or receives any money, property or other benefit in the course of the conduct or organisation of a lottery (other than as a prize winner or participant in the lottery);
- (f) any other person or body prescribed for the purposes of this section by the Regulations.

PART 2

GAMBLING DUTIES

*Division 1 — Amount***Gambling duties are taxes**

5.—(1) For the purpose of ensuring that the public in Singapore obtains reasonable net benefits from the lawful conduct of gambling in Singapore, a tax called a gambling duty is charged in accordance with the provisions of this Act, in respect of the following gambling undertakings:

- (a) any betting that is received, paid, negotiated or settled in the course of betting operations conducted in or from a place in Singapore by an authorised betting operator and that is prescribed;
- (b) any lottery that is promoted in or from a place in Singapore by an authorised lottery promoter and that is prescribed;
- (c) any keeping, in the course of a relevant business, of one or more gaming machines in any non-casino premises and that is prescribed;
- (d) any provision by an authorised person, in the course of a relevant business in or from a place in Singapore, of a gaming service and that is prescribed,

and the prescribed gambling undertaking is for the purposes of this Act called a taxable gambling undertaking.

(2) This section is subject to any of the following:

- (a) a remission under section 12;
- (b) an exemption under section 44.

Amount of gambling duties

6.—(1) Subject to subsections (4) and (5), gambling duties are payable in respect of the revenue that —

- (a) is received or derived from the conduct, promotion or carrying on of a taxable gambling undertaking by or on behalf of a taxable person; and

(b) is prescribed in Regulations.

(2) The amount of gambling duties payable is the amount worked out by applying the rate of gambling duty prescribed with respect to the taxable gambling undertaking in question.

(3) Without limiting subsection (1) or (2), the Minister may prescribe —

- (a) different rates of gambling duty for different —
- (i) classes of taxable gambling undertakings;
 - (ii) types of bets (including amounts staked or otherwise provided for making a bet) or punters;
 - (iii) classes of betting operations or authorised betting operators;
 - (iv) classes of lotteries or participants of a lottery;
 - (v) classes of authorised lottery promoters;
 - (vi) types of gaming machines or games of chance;
 - (vii) types or numbers of players of games of chance or periods of play; or
 - (viii) classes of non-casino premises where gaming machines are kept;
- (b) different revenues by reference to any or a combination of any of the following:
- (i) the amount staked or otherwise provided for making a bet;
 - (ii) the amount of a ticket, or thing of value paid or given, in order to participate (whether directly or indirectly) in a lottery or to use a gaming machine;
 - (iii) the total amount of revenue from any betting operation conducted or lottery promoted;
 - (iv) the revenue or profit from conducting a betting operation, promoting a lottery or keeping gaming machines;

(v) any money or money's worth paid or payable or prizes to be allocated or awarded; and

(c) the method of valuation of non-cash consideration comprising a bet or winnings or prizes consisting of other than cash.

(4) In working out the gambling duty payable, any amount of goods and services tax charged on the receipt, negotiation or settlement of any bet, the supply of any lottery, the provision or operation of any gaming machine or the provision of a gaming service (as the case may be) must be disregarded.

(5) No gambling duty is payable on revenue from any gaming machine the use or keeping of which is in contravention of any written law.

Division 2 — Liability

Who is liable to pay gambling duty

7.—(1) Any gambling duty in respect of any betting received, paid, negotiated or settled in the course of betting operations conducted by an authorised betting operator is payable by the authorised betting operator.

(2) Any gambling duty in respect of any lottery promoted by an authorised lottery promoter is payable by the authorised lottery promoter.

(3) Any gambling duty in respect of the keeping of any gaming machine in any non-casino premises is payable by the person who —

(a) is authorised, under a licence, permit or other authority granted under any written law, to keep one or more gaming machines in connection with a business in Singapore at those non-casino premises; or

(b) is, under any written law, exempt from the licence, permit or authorisation requirements that would otherwise apply to keeping one or more gaming machines in connection with a relevant business at those non-casino premises,

regardless that the person may not be the proprietor of those premises.

(4) Any gambling duty in respect of any provision by an authorised person, in the course of a relevant business in or from a place in Singapore, of a gaming service is payable by the authorised person.

(5) Where 2 or more persons are, in accordance with subsection (1), (2), (3) or (4), liable to pay any gambling duty, they are each jointly and severally liable to pay the gambling duty payable.

(6) Where a person becomes liable under this Act to pay any gambling duty, the person's liability continues until the gambling duty which is due and payable under the Act is and remains unpaid, despite the person —

(a) ceasing to be —

(i) an authorised betting operator;

(ii) an authorised lottery promoter;

(iii) a person mentioned in subsection (3); or

(iv) an authorised person; or

(b) ceasing to keep any, or ceasing to lawfully keep any, gaming machines in any non-casino premises.

(7) This section is subject to any of the following:

(a) a remission under section 12;

(b) an appointment of an agent under section 20;

(c) an exemption under section 44.

(8) This section also applies to any penalty tax payable.

(9) In this section, “proprietor”, for any premises, means a person who (jointly or otherwise) has the charge, management or control of the premises, either on the person's own account or as agent of another person, or the exclusive use temporarily or otherwise of those premises.

When gambling duty is payable

8.—(1) Any gambling duty in respect of —

(a) any betting received, paid, negotiated or settled in the course of betting operations conducted by an authorised betting operator; or

(b) any lottery promoted by an authorised lottery promoter,

is due and payable —

(c) on the return date for lodging by the authorised betting operator or authorised lottery promoter (as the case may be) of a return specifying the taxable gaming revenue from the taxable gambling undertaking in paragraph (a) or (b) on which the gambling duty is payable, as required under section 22 or 23; or

(d) at the end of any period of extension allowed under subsection (4) for payment of that gambling duty.

(2) Any gambling duty in respect of —

(a) any keeping of one or more gaming machines in any non-casino premises for a period; or

(b) any provision in or from a place in Singapore of a gaming service for a period,

is due and payable —

(c) on the return date for lodging by the taxable person of a return for that period as required under section 22 or 23; or

(d) at the end of any period of extension allowed under subsection (4) for payment of that gambling duty.

(3) Where a liability notice is given upon an assessment or a reassessment under section 9(4), and any additional gambling duty is payable by a taxable person, the additional gambling duty is due and payable to the Commissioner —

(a) at the end of 15 days after the liability notice or valid demand (as the case may be) is given to the taxable person

by the Commissioner in respect of that additional gambling duty; or

- (b) at the end of any period of extension allowed under subsection (4) for payment of that additional gambling duty.

(4) The Commissioner may, in such cases as the Commissioner thinks fit, extend the time for payment of any gambling duty beyond the time referred to in subsection (1)(c), (2)(c) or (3)(a).

(5) This section is subject to the making of a remission under section 12.

Power to assess or reassess gambling duty due

9.—(1) Subject to subsection (5), where —

- (a) a taxable person has failed —
- (i) to lodge any return required under section 22 or 23 by the return date; or
 - (ii) to keep any accounts, statements or records required by section 24, or to afford facilities necessary to verify such accounts, statements or records; or
- (b) it appears to the Commissioner that any accounts, statements or records required by section 24 are misleading, incomplete or incorrect,

the Commissioner may to the best of his or her judgment assess the complete and accurate amount of gambling duty due from that taxable person during the period in question.

(2) Subject to subsection (5), the Commissioner may —

- (a) on his or her own initiative, make an assessment of gambling duty payable by a taxable person for any period to ensure that a complete and accurate assessment is made;
- (b) upon receiving a notice of objection made under section 10(1), revise any assessment under paragraph (a) or subsection (1) and make a reassessment of gambling

duty payable by a taxable person to ensure that a complete and accurate assessment is made; or

- (c) upon a referral by the Minister under section 10(5)(b) after an appeal, make a reassessment of gambling duty payable by a taxable person.

(3) In making any assessment or reassessment under subsection (1) or (2) of a taxable person's liability to pay any gambling duty, the Commissioner may treat the taxable person as if the taxable person had not been required under section 22 to lodge any return during all or part of the period in question.

(4) At the end of any assessment or reassessment under subsection (1) or (2), the Commissioner must give the taxable person concerned a liability notice stating —

- (a) the amount of the additional gambling duty assessed or reassessed as payable by the taxable person; or
- (b) the amount of gambling duty assessed or reassessed to be refunded to the taxable person because the amount paid by the taxable person was greater than the amount for which that person is liable under this Act.

(5) An assessment or a reassessment under subsection (1) or (2) of an amount of gambling duty due for any period must not be made more than 5 years after the end of that period.

(6) However, subsection (5) does not apply where, in the opinion of the Commissioner, any form of fraud or wilful default has been committed by or on behalf of any person in connection with or in relation to any gambling duty, and the Commissioner may in that case, for the purpose of making good any loss of gambling duty attributable to fraud or wilful default, assess or reassess that person at any time.

Reassessment of liability and appeal

10.—(1) Where a taxable person given a liability notice under section 9(4) containing an assessment or a reassessment made under section 9(1) or (2)(a) is aggrieved by the liability notice, the taxable person (called an objector) may apply to the Commissioner, by notice

of objection in writing, to review and revise the assessment or reassessment, as the case may be.

(2) A notice of objection made under subsection (1) must —

- (a) state precisely the grounds of objections to the assessment or reassessment made under section 9(1) or (2)(a); and
- (b) be made no later than 14 days after the liability notice containing that assessment or reassessment was given by the Commissioner.

(3) Upon receiving a notice of objection made under subsection (1), the Commissioner must examine the notice of objection and may —

- (a) confirm the liability notice in question and the assessment or reassessment (as the case may be) objected to;
- (b) revise the assessment or reassessment (as the case may be) and give the objector another liability notice in replacement; or
- (c) cancel the liability notice in question.

(4) An objector who is aggrieved by the Commissioner's decision under subsection (3) may, within 30 days after being notified of that decision, appeal against the decision to the Minister.

(5) After considering an appeal under subsection (4), the Minister may —

- (a) reject the appeal and confirm the Commissioner's decision under subsection (3); or
- (b) allow the appeal and refer the matter back to the Commissioner to reconsider the case.

(6) The Minister's decision on an appeal is final.

(7) Every objector must be notified of the Minister's decision under subsection (5).

(8) An appeal against the Commissioner's decision under subsection (3) does not affect the operation of the liability notice concerned or prevent the taking of action to implement the Commissioner's decision concerned, and unless otherwise directed

by the Minister under this section, the Commissioner's decision must be complied with until the determination of the appeal.

Payment of gambling duty short levied, etc.

11.—(1) Where any amount of gambling duty under this Act has been short levied or erroneously refunded for any reason or owing to any cause without involving any fraud or wilful default, the person who should have paid the amount short levied or to whom the refund has erroneously been made must pay the deficiency or repay the amount erroneously refunded, to the Commissioner on a valid demand being made and given to that person, within 15 days after receiving that valid demand.

(2) A demand is valid under subsection (1) if it satisfies the following:

- (a) it is in writing;
- (b) it is made by or on behalf of the Commissioner;
- (c) it is made within 5 years after the date of payment of the gambling duty stated in the demand as having been short levied or erroneously refunded;
- (d) it specifies —
 - (i) the amount of the short levy or erroneous refund that the Commissioner requires to be paid or repaid; or
 - (ii) the circumstances in relation to which the Commissioner has reason to believe the short levy or erroneous refund arose.

(3) Subsection (2)(c) does not apply if the short levy or erroneous refund was the result of fraud or evasion on the part of the person liable to pay the amount short levied, or who claimed for or to be entitled to the refund erroneously made, as the case may be.

(4) Where the short levy or erroneous refund does not exceed \$200 or such other lower amount as may be prescribed in any one case, the Commissioner may waive the recovery of the short levy or erroneous refund.

(5) To avoid doubt, this section does not limit any other remedy for the recovery of the amount of the short levy or erroneous refund.

Remission

12.—(1) Where it is shown to the satisfaction of the Minister that payment of any gambling duty payable or to become payable by a particular taxable person is not compatible with the purposes of this Act having regard to the peculiar facts of the case, the Minister may remit the payment of the gambling duty, either wholly or in part.

(2) The Minister may delegate the exercise of all or any of his or her powers under subsection (1) to the Commissioner or a public officer, and any reference in subsection (1) to the Minister includes a reference to the Commissioner or that public officer, as the case may be.

(3) Any delegation under subsection (2) may be general or in a particular case and may be subject to such conditions or limitations as set out in this Act or as the Minister may specify.

(4) This section also applies to any penalty tax payable under this Act.

PART 3

DEFAULT AND RECOVERY

Division 1 — Penalty tax

Penalty tax in case of default

13. If any gambling duty is not paid before the end of the time prescribed by section 8 or 11, the taxable person concerned is liable to pay to the Commissioner a penalty tax on the amount of gambling duty unpaid, calculated in accordance with section 14.

Amount of penalty tax

14.—(1) Subject to subsection (2), the amount of penalty tax payable in relation to any gambling duty not paid after the time prescribed by section 8 or 11 for payment of the gambling duty ends, is —

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- (a) 5% of the amount of the gambling duty not paid; and
 - (b) if the gambling duty or any part of it remains unpaid one month after the time prescribed by section 8 or 11 for payment of the gambling duty —
 - (i) a further 5% of the amount of the gambling duty not paid; and
 - (ii) a further 5% of the amount of the gambling duty or any part of it not paid for every complete month thereafter that the gambling duty or any part of it remains unpaid.

(2) However, the total additional penalty tax must not exceed 50% of the amount of gambling duty outstanding.

Recovery of penalty tax

15. Any penalty tax imposed under this Division is recoverable as if the penalty tax were gambling duty due and payable under this Act.

Division 2 — Recovery

Recovery of gambling duty

16. Any gambling duty is deemed, when it becomes due and payable at the expiry of the time so prescribed or allowed under section 8 or 11, to be a debt due to the Government, and must be collected and received by the Commissioner in accordance with this Act.

Action to recover may be taken at any time

17.—(1) Any action or remedy for recovery of gambling duty and any penalty tax may be taken at any time, any written law to the contrary notwithstanding.

(2) Any gambling duty that is due and payable but unpaid may be sued for in the same way as for any tax, interest and any penalty imposed under the Income Tax Act 1947, and section 89(1), (2), (3) and (4) of the Income Tax Act 1947 applies with the necessary modifications, including as follows:

- (a) a reference in those provisions to the Comptroller is to the Commissioner;
- (b) a reference in those provisions to any tax due under the Income Tax Act 1947 is to any gambling duty that is due and payable under this Act.

Priority of case in insolvency

18.—(1) The amount of any gambling duty or penalty tax —

- (a) due from a bankrupt at the date of the bankruptcy order, or from the bankrupt so dying at the date of his or her death; and
- (b) having become due within 12 months before that date of the bankruptcy order or his or her death,

is, by this subsection, included among the debts which, under section 352 of the Insolvency, Restructuring and Dissolution Act 2018, are to be paid in priority to all other debts in the distribution of property of the bankrupt or individual dying insolvent.

(2) The amount of any gambling duty or penalty tax —

- (a) due from a company at the date of the winding up order; and
- (b) having become due within 12 months before the date of commencement of the winding up,

is, by this subsection, included among the taxes which, under section 203 of the Insolvency, Restructuring and Dissolution Act 2018, are to be paid in priority to all other unsecured debts in a winding up of the company.

Overpayment

19.—(1) Subject to subsection (2), where a taxable person is liable to pay any gambling duty and the amount paid by the taxable person proves greater than the amount for which that person is liable under this Act, the taxable person is entitled to have the amount overpaid refunded and the Commissioner must, as soon as practicable, repay the overpayment.

(2) However, a refund under this section must be claimed in writing and made to the Commissioner within 5 years starting the date of the overpayment.

Power to appoint agent for recovery of gambling duty

20.—(1) If the Commissioner thinks it is necessary, the Commissioner may, by written notice, declare any person to be the agent of a taxable person in respect of any taxable gambling undertaking.

(2) The person declared to be the agent under subsection (1) of a taxable person is to be treated as the agent of the taxable person for the purposes of this Act and may be required to pay any gambling duty or penalty tax payable by the taxable person, from any moneys which —

(a) at the date the person receives the notice in subsection (1);
or

(b) at any time during the period of 90 days after the person receives the notice in subsection (1),

may be held by the person for, or due by the person to, that taxable person.

(3) In default of payment under subsection (2), the gambling duty or penalty tax outstanding is to be recoverable from the person declared to be the agent under subsection (1).

(4) For the purposes of this section, the Commissioner may require any person to give the Commissioner any information as to any moneys, funds or other assets which may be held by the person for, or of any moneys due by the person to, any other person.

(5) Where any person declared under subsection (1) by the Commissioner to be the agent of a taxable person is aggrieved by the declaration, the person (called in this section the objector) may object to the declaration by giving a written objection to the Commissioner within —

(a) 14 days after receiving the notice in subsection (1) containing the declaration; or

- (b) such longer time as the Commissioner may allow in any particular case.
- (6) The Commissioner must examine every written objection under subsection (5) and may cancel, vary or confirm the declaration objected to.
- (7) Where the objector is aggrieved by the Commissioner's decision upon the objector's written objection, the objector —
- (a) may appeal against that decision to the Minister whose decision is final; and
 - (b) if appealing, must retain an amount of the moneys mentioned in subsection (2) to pay over any tax due, until such time as the Minister informs the objector of the Minister's decision on the appeal.
- (8) Where an agent of a taxable person makes any payment of moneys to the Commissioner under this section —
- (a) the agent is deemed to have been acting under the authority of the taxable person by whom the duty is payable (called in this section the defaulting taxpayer);
 - (b) the agent is indemnified in respect of the payment to the Commissioner;
 - (c) the amount of gambling duty or penalty tax due from the defaulting taxpayer is reduced by the amount paid by the agent to the Commissioner; and
 - (d) the amount of the reduction is, to the extent of that amount, deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys held by the agent for or due from the agent to the defaulting taxpayer.
- (9) Where —
- (a) an amount of gambling duty or penalty tax is due from any person under this Act otherwise than as an agent under this section;

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- (b) except for this subsection, an amount is or would, at any time during the period of 90 days after the date of the receipt of the notice in paragraph (c), be payable by the Government to the defaulting taxpayer by or under any written law, contract or scheme; and
- (c) before payment of the amount referred to in paragraph (b) is made to the defaulting taxpayer, the Commissioner gives notice to any public officer (including an employee appointed under section 9 of the Inland Revenue Authority of Singapore Act 1992) by whom the payment is to be made that the tax is due from the defaulting taxpayer,

then the public officer must and is entitled to, despite any other written law, contract or scheme, reduce the amount mentioned in paragraph (b) by the amount of the whole or any part of the gambling duty or penalty tax mentioned in paragraph (a), and if the public officer makes such a reduction —

- (d) the amount of the gambling duty or penalty tax mentioned in paragraph (a) is reduced by the amount of the reduction; and
- (e) the amount of the reduction is, to the extent of such amount, deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys mentioned in paragraph (b) to the defaulting taxpayer.

PART 4

RETURNS, RECORD KEEPING AND PROVIDING INFORMATION

Application and interpretation of this Part

21.—(1) This Part applies to an authorised betting operator, authorised lottery promoter, a person mentioned in section 7(3) or an authorised person who, for all or part of a month, is a taxable person liable for any gambling duty under this Act.

(2) In this Part —

“document” includes —

- (a) any return, account, statement or record required by section 22, 23 or 24 to be lodged, kept or retained; and
- (b) any computer program or computer software;

“enforcement purpose” means any of the following:

- (a) to determine compliance with this Act and the Regulations, including whether an offence under this Act or the Regulations has been committed;
- (b) to determine whether any document or information provided to the Commissioner or an enforcement official or the IRAS under a provision of this Act or the Regulations is correct.

(3) Where —

- (a) by or under any provision of this Part or any Regulations for the purposes of this Part, an act or a thing is required or directed to be done within a particular period or before a particular time;
- (b) failure to do the act or thing within the period or before the time referred to in paragraph (a) constitutes an offence; and
- (c) that act or thing is not done within the period or before the time referred to in paragraph (a),

the obligation to do that act or thing continues, even though that period has expired or that time has passed, until that act or thing is done.

(4) The Commissioner may, upon an application by or on behalf of a person, grant an extension of time within which the person is required by this Part or any Regulations made for the purposes of this Part —

- (a) to lodge a return, an account or a statement;
- (b) to provide any other record or other document; or

(c) to do or to not to do any thing,
whether for the same or less than the period of extension applied for,
upon being satisfied that there are good reasons to do so.

Returns

22.—(1) A taxable person must, in respect of —

- (a) every keeping by the taxable person of gaming machines in any non-casino premises during the whole or part of any period prescribed (called in this Part a gaming machine accounting period); or
- (b) every other taxable gambling undertaking conducted, promoted or carried on by the taxable person, particularly or during the whole or part of any period prescribed (called in this Part a tax accounting period),

lodge with the Commissioner within the prescribed period after the end of the gaming machine accounting period or tax accounting period (as the case may be) or not later than at the end of any period of extension allowed under section 21(4) —

- (c) a return containing such entries and a declaration as are prescribed, in and in accordance with the Regulations, about the taxable gaming revenue from the taxable gambling undertaking and the gambling duties payable on it; and
- (d) the accounts and statements required by section 24 duly audited by a public accountant and which the Commissioner considers necessary for the assessment of gambling duty payable.

(2) In addition, a taxable person must, within 6 months after the close of each financial year of the taxable person, or not later than at the end of any period of extension allowed under section 21(4), prepare and submit to the Commissioner accounts and annual financial statements required by section 24 (duly audited by a public accountant) and which the Commissioner considers necessary for the assessment of gambling duty payable, relating to —

- (a) the taxable gaming revenue from whichever of the following that is applicable to the taxable person:
- (i) every keeping of gaming machines in non-casino premises during the whole or part of the financial year by the taxable person;
 - (ii) every other taxable gambling undertaking conducted, promoted or carried on by the taxable person during the whole or part of the financial year; and
- (b) all gambling duties payable on the taxable gaming revenue.

Additional returns

23.—(1) The Commissioner may, by written notice given to a taxable person, require the taxable person to lodge, within the period stated in the notice, a return or a further or fuller return accompanied by such accounts and statements as the Commissioner may specify in that notice.

(2) The taxable person must, within the period stated in the notice given under subsection (1), lodge the return or the further or fuller return and such accounts and statements as are required under the notice.

Accounts, statements and records in respect of returns

24.—(1) A taxable person must do all of the following:

- (a) keep such accounts and statements as are prescribed in and in accordance with the Regulations, about —
- (i) the taxable gambling undertaking conducted, promoted or carried on by the taxable person during a gaming machine accounting period or tax accounting period, as the case may be; and
 - (ii) the taxable gaming revenue from the undertaking;
- (b) retain the accounts and statements prepared in accordance with paragraph (a) for 5 years after the end of the gaming

machine accounting period or tax accounting period to which they relate;

- (c) keep and retain records, where the records are relevant to the preparation or ensuring the accuracy of the accounts and statements and the returns of the taxable person referred to in paragraph (a) and section 22, for a prescribed retention period and in the prescribed manner.

(2) A taxable person must not prepare any accounts or statements required by subsection (1) in such a way that they do not correctly record and explain the matters or things to which they relate.

Powers of entry, etc., at premises

25.—(1) The Commissioner or an enforcement official may enter at any reasonable time any premises which the Commissioner or enforcement official reasonably believes to be or may be —

- (a) owned or occupied by a taxable person in connection with a taxable gambling undertaking conducted, promoted or carried on by the taxable person; or
- (b) where a taxable gambling undertaking is being or has been conducted, promoted or carried on,

and do all or any of the activities mentioned in subsection (2) for an enforcement purpose.

(2) The Commissioner or an enforcement official may, after entering any premises mentioned in subsection (1), do all or any of the following:

- (a) examine any thing or observe any activity conducted in or on the premises;
- (b) make a still or moving image or recording of any thing in or on the premises;
- (c) inspect any document on the premises and take extracts from, or make copies of, any such document;
- (d) take into or onto the premises such equipment and materials as the Commissioner or enforcement official

requires for the purpose of exercising his or her powers in relation to the premises;

- (e) operate electronic equipment in or on the premises;
- (f) search or cause to be searched any individual or any thing found in or on the premises for, and seize, any document or thing which the Commissioner or enforcement official believes on reasonable grounds —
 - (i) is evidential material relevant to, or is intended to be used for the purpose of committing, an offence under this Act or the Regulations; and
 - (ii) it is necessary to secure the document or thing in order to prevent it from being concealed, lost or destroyed;
- (g) require any individual found in the premises to answer any question (to the best of that individual's knowledge, information and belief), and to provide any document or information, about any taxable gambling undertaking, taxable gaming revenue or any other matter relevant to an enforcement purpose.

(3) The power under subsection (2)(e) to operate electronic equipment in or on any premises includes the power —

- (a) to use a disk, tape or other storage device that is in or on the premises and can be used with the equipment or in association with the equipment;
- (b) to operate electronic equipment in or on the premises to put the relevant data in documentary form and remove the documents so produced from the premises; and
- (c) to operate electronic equipment in or on the premises to transfer the relevant data to a disk, tape or other storage device that —
 - (i) is brought to the premises for the exercise of the power; or

(ii) is in or on the premises and the use of which for that purpose has been agreed in writing by the occupier of the premises,

and to remove the disk, tape or other storage device from the premises.

(4) The power under subsection (2)(f) to seize any thing under warrant includes the power to seize any thing which is similarly so found that is not evidential material of the kind specified in the warrant if —

(a) in the course of searching for the kind of evidential material specified in the warrant, the police officer or enforcement official finds the thing; and

(b) the thing is evidential material for another offence under this Act or the Regulations.

(5) Section 65K of the Income Tax Act 1947 applies, with the necessary modifications, to any document or thing provided or seized under this section as if the document or thing were provided or seized under section 65A or 65B of that Act.

(6) The Commissioner or an enforcement official may be assisted by other individuals in exercising enforcement powers under this section or section 26 if that assistance is necessary and reasonable.

Power to obtain information

26.—(1) The Commissioner or an enforcement official may by written notice require any person to provide, within a reasonable period specified in the notice, and in such form and manner as may be specified in the notice, any document or information which —

(a) relates to any taxable gambling undertaking, taxable gaming revenue or any other matter which the Commissioner or enforcement official considers necessary for an enforcement purpose; and

(b) is —

(i) within the knowledge of that person; or

(ii) in the custody or under the control of that person.

(2) Without limiting subsection (1), the Commissioner or an enforcement official may require —

- (a) any individual who is or was an officer, employee or agent of a taxable person; or
- (b) any other individual in Singapore whom the Commissioner or enforcement official (as the case may be) has reason to believe to be acquainted with any facts or circumstances relevant to an enforcement purpose,

to attend before the Commissioner or enforcement official to answer any question (to the best of that individual's knowledge, information and belief) and to provide any document or information.

(3) The power under subsection (1) or (2) or section 25(2)(g) to require a person or an individual to provide any document or information includes the power —

- (a) to require that person, or any individual who is or was an officer or agent or a representative of the person, to provide an explanation of the document or information;
- (b) if the document or information is not provided, to require that person or individual to state, to the best of the knowledge and belief of that person or individual (as the case may be), where it is;
- (c) if the document or information is recorded otherwise than in legible form, to require the document or information to be made available to the Commissioner or an enforcement official in legible form; and
- (d) if the document or information is stored in a computer or other electronic device, and the person or individual is reasonably suspected to have knowledge of or access to any username, password or other authentication information required to gain access to the document or information, to require the person or individual to provide assistance (not limited to providing any username, password or other authentication information) to gain access to the computer or electronic device and the document or information therein.

(4) The power under subsection (2) or section 25(2)(g) to require an individual to answer a question includes the power to require the individual to answer the question immediately or at such place and time specified in writing.

(5) Any statement made by any individual in answer to a question under subsection (4) must —

- (a) be reduced to writing;
- (b) be read over to the individual;
- (c) if the individual does not understand English, be interpreted in a language that the individual understands; and
- (d) after correction (if necessary) be signed by that individual.

(6) The IRAS or Commissioner or an enforcement official is entitled without payment to keep any document or information, or any copy or extract thereof, provided to the Commissioner or an enforcement official under subsection (1).

Late returns and non-compliant record keeping, etc.

27.—(1) A taxable person —

- (a) who is required to lodge a return and any accounts or statements with the Commissioner under section 22 or 23; and
- (b) who intentionally or negligently fails to lodge the return, accounts or statements with the Commissioner within the time delimited by section 22 or under section 23 or as extended under section 21(4),

shall be guilty of an offence.

(2) A taxable person —

- (a) who is subject to any requirement under section 24 to keep or retain any accounts, statements or records; and
- (b) who intentionally or negligently contravenes the requirement to keep or retain the accounts, statements or records,

shall be guilty of an offence.

(3) A person who is guilty of an offence under subsection (1) or (2) shall be liable on conviction to a fine not exceeding \$5,000.

Misleading, etc., returns by taxable persons

28.—(1) A taxable person —

- (a) who is required to lodge a return with the Commissioner under section 22 or 23; and
- (b) who —
 - (i) makes any entry in the return which the taxable person knows to be false in a material particular, or recklessly makes such a statement; or
 - (ii) intentionally or negligently omits any matter or thing in the return without which the return is misleading in a material particular,

shall be guilty of an offence.

(2) A taxable person —

- (a) who is subject to any requirement under section 24 to keep or retain any accounts, statements or records; and
- (b) who, when keeping or retaining any of the accounts, statements or records —
 - (i) intentionally alters, suppresses or destroys any information in the accounts, statements or records which the person is so required to keep or retain;
 - (ii) makes any entry in any of the accounts, statements or records which the taxable person knows to be false in a material particular, or recklessly makes such an entry; or
 - (iii) intentionally or negligently omits any matter or thing in any of the accounts, statements or records without which the account, statement or record is misleading in a material particular,

shall be guilty of an offence.

(3) A person who is guilty of an offence under subsection (1) or (2) shall be liable on conviction to a special fine referred to in subsection (4), and —

- (a) where the person is an individual — to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 2 years or to both; or
- (b) where the person is not an individual — to a fine not exceeding \$10,000.

(4) For the purposes of subsection (3), the special fine is an amount that is equal to 2 times the amount of the gambling duty which has been underpaid in consequence of the offence under subsection (1) or (2), or which would have been so underpaid if the offence had not been detected.

Refusing to give or giving false information

29.—(1) If —

- (a) a person provides a document or information (whether orally or in writing) to the Commissioner or an enforcement official which the person has been required under section 26(1) or (2) to provide;
- (b) the document or information is false or misleading in a material particular, or the document or information omits any matter or thing without which the document or information (as the case may be) is misleading in a material particular; and
- (c) the person knows or ought reasonably to know that, or is reckless as to whether, the document or information is false or misleading in a material particular,

the person shall be guilty of an offence and shall be liable on conviction —

- (d) where the person is an individual — to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both; or

(e) where the person is not an individual — to a fine not exceeding \$10,000.

(2) In any proceedings for an offence under subsection (1), it is a defence for the accused to prove, on a balance of probabilities, that —

(a) the person does not possess the document or information required; and

(b) the person has taken all reasonable steps available to the person to obtain the document or information required and has been unable to obtain it.

(3) Subject to subsection (1), a person who intentionally alters, suppresses or destroys any document or information which the person has been required under section 26(1) or (2) to provide shall be guilty of an offence and shall be liable on conviction —

(a) where the person is an individual — to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both; or

(b) where the person is not an individual — to a fine not exceeding \$10,000.

(4) A person who, without reasonable excuse, fails to do anything required of the person under section 26(1) shall be guilty of an offence and shall be liable on conviction —

(a) where the person is an individual — to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both; or

(b) where the person is not an individual — to a fine not exceeding \$10,000.

Evasion

30.—(1) Any person who wilfully with intent to evade or to assist any other person to evade payment of any gambling duty or penalty tax —

(a) makes any false statement, declaration or entry in any return required to be made under this Act or the Regulations;

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- (b) gives any false answer, whether verbally or in writing, to any question or request for information asked or made in accordance with this Act or the Regulations; or
 - (c) makes use of any fraud, art or contrivance or authorises the use of any such fraud, art or contrivance,

shall be guilty of an offence and shall be liable on conviction to a special fine referred to in subsection (2), and —

- (d) where the person is an individual — to a fine not exceeding \$12,500 or to imprisonment for a term not exceeding 5 years or to both; or
- (e) where the person is not an individual — to a fine not exceeding \$25,000.

(2) For the purposes of subsection (1), the special fine is an amount that is equal to 4 times the amount of the gambling duty which has been underpaid in consequence of the offence under subsection (1), or which would have been so underpaid if the offence had not been detected.

(3) Whenever in any proceedings under this section it is proved that any false statement or entry is made in any return furnished under this Act or the Regulations by or on behalf of any person or any book of accounts or other records maintained by or on behalf of any person, that person is presumed, until the contrary is proved, to have made that false statement or entry with intent to evade the gambling duty.

PART 5

ADMINISTRATION

Administration of Act

31. It is the function of the IRAS to administer this Act and the Regulations.

Commissioner of Gambling Duties, etc.

32.—(1) The Minister must appoint from among officers of the IRAS the Commissioner of Gambling Duties, who is responsible for

the administration of this Act and the Regulations, subject to the general or special directions of the IRAS.

(2) In addition, the Minister may appoint from among officers of the IRAS any number of Deputy Commissioners of Gambling Duties and Assistant Commissioners of Gambling Duties that the Minister thinks fit to assist the Commissioner of Gambling Duties.

(3) A Deputy Commissioner of Gambling Duties and an Assistant Commissioner of Gambling Duties have all the powers and may perform all the duties of the Commissioner of Gambling Duties.

(4) Any reference in this Act or the Regulations to the Commissioner of Gambling Duties includes a reference to a Deputy Commissioner of Gambling Duties or an Assistant Commissioner of Gambling Duties, unless the context otherwise requires.

(5) An appointment made by the Minister under this section may be revoked by the Minister at any time.

Enforcement officials

33.—(1) The IRAS may, in relation to any provision of this Act or the Regulations, appoint —

- (a) any of its employees;
- (b) any public officer; or
- (c) any employee of a body established by or under any public Act to perform a public function, but not a Town Council established under section 4 of the Town Councils Act 1988,

to be an enforcement official for the purposes of that provision, either generally or for any particular case.

(2) The Commissioner may delegate the exercise of all or any of the powers conferred or duties imposed upon the Commissioner by any provision of this Act or the Regulations, to any enforcement official, subject to any conditions or limitations that the IRAS may specify; and any reference in that provision of this Act or the Regulations to

the Commissioner includes a reference to such an enforcement official.

(3) However, nothing in subsection (2) authorises delegating the power of delegation conferred by that subsection.

Offences for obstruction, etc.

34. A person who knowingly obstructs or prevents, or attempts to obstruct or prevent the Commissioner or an enforcement official in the discharge of his or her powers or duties under this Act or the Regulations shall be guilty of an offence and shall be liable on conviction —

- (a) where the person is an individual — to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 12 months or to both; or
- (b) where the person is not an individual — to a fine not exceeding \$10,000.

Protection from personal liability

35. No liability shall lie personally against the Commissioner or enforcement official or any other person acting under the direction of the Commissioner or an enforcement official for doing, or omitting to do any act, in —

- (a) the exercise or purported exercise of any power under this Act or the Regulations; or
- (b) the performance or purported performance of any function under this Act or the Regulations,

if the act is done or omitted to be done with reasonable care and in good faith.

Service of documents

36.—(1) A document that is permitted or required by this Act or the Regulations to be given to or served on a person may be given or served as described in this section.

(2) A document permitted or required by this Act or the Regulations to be given to or served on an individual may be given or served —

- (a) by giving it to the individual personally;
 - (b) by sending it by post to the address specified by the individual for the service of documents or, if no address is so specified, the individual's residential address or business address;
 - (c) by leaving it at the individual's residential address with an adult apparently resident there, or at the individual's business address with an adult apparently employed there;
 - (d) by affixing a copy of the document in a conspicuous place at the individual's residential address or business address;
 - (e) by sending it by fax to the fax number last known to the person giving or serving the document as the fax number for the service of documents on the individual; or
 - (f) by sending it by email to the individual's last email address.
- (3) A document permitted or required by this Act or the Regulations to be given to or served on a partnership (other than a limited liability partnership) may be given or served —
- (a) by giving it to any partner, secretary or other similar officer of the partnership;
 - (b) by leaving it at, or by sending it by post to, the partnership's business address;
 - (c) by sending it by fax to the fax number used at the partnership's business address; or
 - (d) by sending it by email to the partnership's last email address.
- (4) A document permitted or required by this Act or the Regulations to be given to or served on a body corporate (including a limited liability partnership) or an unincorporated association may be given or served —
- (a) by giving it to the secretary or other similar officer of the body corporate or unincorporated association, or the limited liability partnership's manager;

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- (b) by leaving it at, or by sending it by post to, the registered office or principal office in Singapore of the body corporate or unincorporated association;
 - (c) by sending it by fax to the fax number used at the registered office or principal office in Singapore of the body corporate or unincorporated association; or
 - (d) by sending it by email to the last email address of the body corporate or unincorporated association.

(5) In addition, a document (other than a summons) permitted or required by this Act or the Regulations to be given to or served on an individual, a partnership, a body corporate or an unincorporated association may be given or served —

- (a) by giving an electronic notice to the individual, partnership, body corporate or unincorporated association (called in this section an addressee) by the addressee's chosen means of notification, stating that the document is available and how the addressee may use the addressee's chosen means of access to access the document's contents; or
- (b) by any other method authorised by this Act or the Regulations for the service of documents of that kind if the addressee consents (expressly or impliedly) to service of a document of that kind in that way.

(6) The giving or serving of a document takes effect —

- (a) if the document is sent by fax and a notification of successful transmission is received, on the day of transmission;
- (b) if the document is sent by email, at the time that the email becomes capable of being retrieved by the person to whom it is sent; and
- (c) if the document is sent by post, 2 days after the day the document was posted (even if it is returned undelivered).

(7) However, the giving or serving of any document under this Act or the Regulations on a person by email or by an electronic notice at

the person's chosen means of notification, may be effected only with the person's prior consent (express or implied) to service in that way.

(8) This section does not apply to documents to be served in proceedings in court.

(9) In this section —

“business address” means —

- (a) in the case of an individual, the individual's usual or last known place of business in Singapore; or
- (b) in the case of a partnership (other than a limited liability partnership), the partnership's principal or last known place of business in Singapore;

“chosen means of access”, for an addressee to or on whom is or is to be given or served a document permitted or required by this Act or the Regulations, means an electronic means the addressee agrees with the person giving or serving the document as the means by which the addressee may access that document's contents;

“chosen means of notification”, for an addressee to or on whom is or is to be given or served a document permitted or required by this Act or the Regulations, means an electronic means that the addressee nominates to the person giving or serving the document as the means by which the addressee may be notified that such a document has been given to or served on the addressee;

“document” includes a notice or an order permitted or required by this Act or the Regulations to be given;

“last email address” means the last email address given by the addressee concerned to the person giving or serving the document as the email address for the service of documents under this Act or the Regulations;

“residential address” means an individual's usual or last known place of residence in Singapore.

Composition of offences

37.—(1) The Commissioner may compound any offence under this Act or the Regulations that is prescribed as a compoundable offence by collecting from a person reasonably suspected of having committed the offence a sum not exceeding the lower of the following:

- (a) one half of the amount of the maximum fine that is prescribed for the offence;
- (b) \$5,000.

(2) On payment of the 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.

Offences by corporations

38.—(1) Where, in a proceeding for an offence under this Act or the Regulations, it is necessary to prove the state of mind of a corporation in relation to a particular conduct, evidence that —

- (a) an officer, employee or agent of the corporation engaged in that conduct within the scope of his or her actual or apparent authority; and
- (b) the officer, employee or agent had that state of mind,

is evidence that the corporation had that state of mind.

(2) Where a corporation commits an offence under this Act or the Regulations, a person —

- (a) who is —
 - (i) an officer of the corporation; or
 - (ii) an individual involved in the management of the corporation and in a position to influence the conduct of the corporation in relation to the commission of the offence; and

(b) who —

- (i) consented or connived, or conspired with others, to effect the commission of the offence;
- (ii) is in any other way, whether by act or omission, knowingly concerned in, or is party to, the commission of the offence by the corporation; or
- (iii) knew or ought reasonably to have known that the offence by the corporation (or an offence of the same type) would be or is being committed, and failed to take all reasonable steps to prevent or stop the commission of that offence,

shall be guilty of that same offence as is the corporation, and shall be liable on conviction to be punished accordingly.

(3) A person mentioned in subsection (2) may rely on a defence that would be available to the corporation if it were charged with the offence with which the person is charged and, in doing so, the person bears the same burden of proof that the corporation would bear.

(4) To avoid doubt, this section does not affect the application of —

- (a) Chapters 5 and 5A of the Penal Code 1871; or
- (b) any written law or practice regarding the admissibility of evidence.

(5) To avoid doubt, subsection (2) also does not affect the liability of the corporation for an offence under this Act or the Regulations, and applies whether or not the corporation is convicted of the offence.

(6) In this section —

“corporation” includes a limited liability partnership;

“reasonable steps”, in relation to the commission of an offence, includes, but is not limited to, such action (if any) of the following kinds as is reasonable in all the circumstances:

(a) action towards —

- (i) assessing the corporation’s compliance with the provision creating the offence; and

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- (ii) ensuring that the corporation arranged regular professional assessments of its compliance with the provision;
 - (b) action towards ensuring that the corporation's employees, agents and contractors are provided with information, training, instruction and supervision appropriate to them to enable them to comply with the provision creating the offence so far as the provision is relevant to them;
 - (c) action towards ensuring that —
 - (i) the equipment and other resources; and
 - (ii) the structures, work systems and other processes,
relevant to compliance with the provision creating the offence are appropriate in all the circumstances;
 - (d) action towards creating and maintaining a corporate culture that does not direct, encourage, tolerate or lead to non-compliance with the provision creating the offence;

“state of mind” of a person includes —

- (a) the knowledge, intention, opinion, belief or purpose of the person; and
- (b) the person's reasons for the intention, opinion, belief or purpose.

Offences by unincorporated associations or partnerships

39.—(1) Where, in a proceeding for an offence under this Act or the Regulations, it is necessary to prove the state of mind of an unincorporated association or a partnership in relation to a particular conduct, evidence that —

- (a) an employee or agent of the unincorporated association or partnership engaged in that conduct within the scope of his or her actual or apparent authority; and

(b) the employee or agent had that state of mind,
is evidence that the unincorporated association or partnership had that state of mind.

(2) Where an unincorporated association or a partnership commits an offence under this Act or the Regulations, a person —

(a) who is —

- (i) an officer of the unincorporated association or a member of its governing body;
- (ii) a partner in the partnership; or
- (iii) an individual involved in the management of the unincorporated association or partnership and in a position to influence the conduct of the unincorporated association or partnership (as the case may be) in relation to the commission of the offence; and

(b) who —

- (i) consented or connived, or conspired with others, to effect the commission of the offence;
- (ii) is in any other way, whether by act or omission, knowingly concerned in, or is party to, the commission of the offence by the unincorporated association or partnership; or
- (iii) knew or ought reasonably to have known that the offence by the unincorporated association or partnership (or an offence of the same type) would be or is being committed, and failed to take all reasonable steps to prevent or stop the commission of that offence,

shall be guilty of the same offence as is the unincorporated association or partnership (as the case may be), and shall be liable on conviction to be punished accordingly.

(3) A person mentioned in subsection (2) may rely on a defence that would be available to the unincorporated association or partnership if

it were charged with the offence with which the person is charged and, in doing so, the person bears the same burden of proof that the unincorporated association or partnership would bear.

(4) To avoid doubt, this section does not affect the application of —

(a) Chapters 5 and 5A of the Penal Code 1871; or

(b) any written law or practice regarding the admissibility of evidence.

(5) To avoid doubt, subsection (2) also does not affect the liability of an unincorporated association or a partnership for an offence under this Act or the Regulations, and applies whether or not the unincorporated association or partnership is convicted of the offence.

(6) In this section, “reasonable steps” and “state of mind” have the meanings given by section 38.

Jurisdiction of courts

40. Despite the Criminal Procedure Code 2010, a District Court or a Magistrate’s Court has jurisdiction to try any offence under this Act or the Regulations and has power to impose the full punishment for any such offence.

Protection of informers

41.—(1) Except as provided in subsection (3), no witness in any civil or criminal proceedings commenced on or after the date of commencement of this section 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.

PART 6

MISCELLANEOUS

Consolidated Fund

42. All gambling duties and penalty taxes collected and recovered by the Commissioner and the IRAS under this Act must be paid into the Consolidated Fund.

Confidentiality

43.—(1) Except as provided in subsection (2), section 6 of the Income Tax Act 1947 applies to every individual having any official duty or being employed in the administration of this Act in relation to all returns, accounts, statements, records, information, assessment and other documents relating to the gaming revenue or items of the gaming revenue of any taxable person which are required to be lodged or provided to the Commissioner or an enforcement official in accordance with this Act with the necessary modifications as that section applies to any documents, information, returns, assessment lists or copies of such lists relating to the income or items of income of any person.

(2) Despite section 6(12) of the Income Tax Act 1947, the Commissioner or an enforcement official may —

(a) provide to any officer of the Gambling Regulatory Authority of Singapore (or GRAS); and

(b) upon the request of the GRAS, permit any officer of the GRAS to have access (including taking copies of) to,

any information obtained by the Commissioner or enforcement official in the performance of the Commissioner's or enforcement official's duties under this Act —

(c) where the information is required by the officer of the GRAS in the performance of the officer's duties in administering or facilitating the administration of any written law that is a function of the GRAS; and

(d) to the extent that the Commissioner is satisfied that the information or access is necessary for the performance of those duties of that officer.

(3) In this section —

“Gambling Regulatory Authority of Singapore” or “GRAS” means the Gambling Regulatory Authority of Singapore, which is the Casino Regulatory Authority of Singapore continued and renamed under section 3 of the Gambling Regulatory Authority of Singapore Act 2022;

“officer of the Gambling Regulatory Authority of Singapore” means —

(a) an employee of the GRAS; or

(b) a public officer performing duties in the GRAS under a secondment arrangement making available temporarily to the GRAS the services of public officers.

[Act 14 of 2022 wef 29/07/2022]

General exemption

44.—(1) The Minister may, by order in the *Gazette*, exempt any person or class of persons from all or any of the provisions of this Act,

either generally or in a particular case and subject to such conditions as the Minister may impose.

(2) Every order made under subsection (1) must be presented to Parliament as soon as possible after publication in the *Gazette*.

Regulations

45.—(1) The Minister may make regulations prescribing matters which by this Act are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

(2) In particular, the Minister may make regulations to provide for any of the following:

- (a) the offences under this Act that may be compounded;
- (b) that any contravention of any provision of the Regulations is an offence and that the penalty for which on conviction may be a fine not exceeding \$10,000 or imprisonment for a term not exceeding 12 months or both;
- (c) such saving, transitional, and other consequential, incidental and supplemental provisions as are necessary or expedient for regulations made under this section.

(3) All Regulations must be presented to Parliament as soon as possible after publication in the *Gazette*.

PART 7

AMENDMENTS TO OTHER ACTS AND FINAL PROVISIONS

Related amendments to Casino Control Act

46.—(1) Section 41(1) of the Casino Control Act is amended by deleting the words “of 10 years commencing from the date on which a second site for a casino is designated by an order made under section 2(2)” and substituting the words “ending on (and including) 31 December 2030”.

(2) Section 42(1) of the Casino Control Act is amended by deleting the words “of 10 years commencing from the date on which a second site for a casino is designated by an order made under section 2(2)” and substituting the words “mentioned in section 41(1)”.

(3) Section 143(1) of the Casino Control Act is amended by deleting paragraph (b) and substituting the following paragraph:

“(b) retained, for the period prescribed for that record or type of record, or a shorter period that the Authority may allow for any particular record or case; and”.

(4) Section 146 of the Casino Control Act is amended —

(a) by deleting “5%” in subsection (2)(a) and substituting “12%”;

(b) by deleting “15%” in subsection (2)(b) and substituting “22%”;

(c) by deleting subsection (3) and substituting the following subsections:

“(3) Despite subsection (2), the following rates of casino tax apply to a casino operator for any period during the moratorium period if the casino operator satisfactorily meets the targets relevant to the development of the facilities and services of the casino operator’s integrated resort as are specified, at the start of the moratorium period, for that casino operator by the Minister charged with the responsibility for tourism development and promotion:

(a) with respect to the monthly gross gaming revenue from premium players —

(i) 8% of the gross gaming revenue from premium players, for the first \$2.4 billion of the gross gaming revenue in a year; and

(ii) 12% of the gross gaming revenue from premium players, for the gross

gaming revenue in excess of \$2.4 billion in the year;

(b) with respect to the monthly gross gaming revenue from any other players —

(i) 18% of the gross gaming revenue from any other players, for the first \$3.1 billion of the gross gaming revenue in a year; and

(ii) 22% of the gross gaming revenue from any other players, for the gross gaming revenue in excess of \$3.1 billion in the year.

(3A) Despite subsection (3), the Comptroller may make an assessment or additional assessment in the prescribed manner, at the rates of tax specified in subsection (2), upon a casino operator for any gross gaming revenue during any period during the moratorium period where it appears to the Comptroller that the amount of gross gaming revenue ought not to have been charged with casino tax at the rates of tax specified in subsection (3) because the Minister charged with the responsibility for tourism development and promotion has determined that the casino operator does not, or failed to, satisfactorily meet any of the targets relevant to the development of the facilities and services of the casino operator's integrated resort that are specified under subsection (3) for that casino operator.

(3B) If subsection (3A) applies, the Comptroller must also add to any assessment or additional assessment of casino tax interest, at the prescribed rate, on the amount of casino tax that ought not to have been exempted.

(3C) However, the Comptroller must not make any assessment or additional assessment under subsection (3A) or exercise any power under

subsection (3B) more than 12 months after any determination that the casino operator does not, or failed to, satisfactorily meet any of the targets relevant to the development of the facilities and services of the casino operator's integrated resort that are specified under subsection (3) for that casino operator.

(3D) A reference in sections 146C, 146D and 146E to an assessment under section 146B includes a reference to an assessment or additional assessment made under subsection (3A)."; and

(d) by inserting, immediately after the definition of "Minister" in subsection (6), the following definition:

““moratorium period” means a period of 10 years starting 1 March 2022;”.

(5) Section 150A of the Casino Control Act is amended by inserting, immediately after subsection (8), the following subsection:

“(9) Where —

- (a) an amount of casino tax is due from any person under this Act otherwise than as an agent under this section;
- (b) except for this subsection, an amount is or would, at any time during the period of 90 days after the date of the receipt of the notice in paragraph (c), be payable by the Government to the defaulting taxpayer by or under any written law, contract or scheme; and
- (c) before payment of the amount referred to in paragraph (b) is made to the defaulting taxpayer, the Commissioner gives notice to any public officer (including an employee appointed under section 9 of the Inland Revenue Authority of Singapore Act 1992) by whom the payment is to be made that the tax is due from the defaulting taxpayer,

then the public officer must and is entitled to, despite any other written law, contract or scheme, reduce the amount mentioned in paragraph (b) by the amount of the whole or any part of the

casino tax mentioned in paragraph (a), and if the public officer makes such a reduction —

- (d) the amount of the casino tax mentioned in paragraph (a) is reduced by the amount of the reduction; and
- (e) the amount of the reduction is, to the extent of such amount, deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys mentioned in paragraph (b) to the defaulting taxpayer.”.

Consequential amendments to Goods and Services Tax Act

47.—(1) Section 35 of the Goods and Services Tax Act is amended —

- (a) by deleting the words “fruit machines” in subsection (1) and substituting the words “gaming machines”; and
- (b) by deleting the words “ “fruit machines” have the meanings given by the Private Lotteries Act 2011” in subsection (3) and substituting the words “ “gaming machines” have the meanings given by the Gambling Duties Act 2022”.

(2) The Third Schedule to the Goods and Services Tax Act is amended by deleting the words “betting and sweepstake duties, cess, film hire duty, lotteries duty” in paragraph 12 and substituting the words “gambling duties, cess, film hire duty”.

Consequential amendments to Inland Revenue Authority of Singapore Act

48.—(1) Section 6(1) of the Inland Revenue Authority of Singapore Act is amended by deleting the words “betting and sweepstake duties, private lotteries duty” in paragraph (a) and substituting the words “gambling duties”.

(2) The Inland Revenue Authority of Singapore Act is amended by inserting, immediately after section 28, the following section:

“Electronic service system

29.—(1) The Authority may establish a system providing for the electronic service —

- (a) by a person (or an electronic service agent on behalf of such a person) on the Authority or an officer of the Authority administering any relevant tax legislation; or
- (b) by the Authority, or an officer of the Authority administering any relevant tax legislation, on a person or an electronic service agent on behalf of such a person,

of an application, a return, notice or other document which is permitted or required by or under any relevant tax legislation to be served or given.

(2) Regulations may be made under section 31 regarding the administration and use of the system provided under this section, including —

- (a) the assignment of authentication codes and accounts to users of the service;
- (b) the circumstances under which authentication codes and accounts of users may be cancelled or suspended;
- (c) the registration of electronic service agents of account holders, including the qualifications to be registered as electronic service agents, and the cancellation and suspension of such registration;
- (d) the manner in which an electronic service agent may be authorised by a person to give or serve on behalf of that person through the electronic service an application, a return, notice or other document;
- (e) the inspection by the Authority (or any person authorised in writing by the Authority) of records and accounts kept by electronic service agents relating to the use of the system;

- (f) the procedure for the proper use of the system, including the procedure in circumstances where there is a breakdown of the system or an interruption in any electronic service using the system;
- (g) the procedure for the correcting of any return, estimate, statement, document or information that is electronically served using the system; and
- (h) the fees for —
 - (i) the use of the system;
 - (ii) the assignment of an authentication code or account to use the system, and the cancellation or suspension of such a code or an account on request;
 - (iii) the registration of electronic service agents; and
 - (iv) corrections mentioned in paragraph (g).

(3) Where an application, a return, notice or other document which is permitted or required by or under any relevant tax legislation is served electronically using the system provided under subsection (1), the following have effect despite any Act to the contrary:

- (a) the application, return, notice or document is deemed for the purposes of that legislation to be served on or given to the recipient at the time when the electronic record of the application, return, notice or document (as the case may be) enters the recipient's account with the electronic service;
- (b) where the electronic service is done by an electronic service agent on behalf of any person (called in this section the principal) —
 - (i) the application, return, notice or document is deemed to be served or given with the authority of that person; and

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- (ii) the principal is to be treated to be cognizant of all matters in the application, return, notice or document,

unless that principal has, before the electronic service is done, informed the Chief Executive in the prescribed manner that the principal has revoked the authority of the electronic service agent for the serving of the application, return, notice or document in question;

- (c) where the electronic service of an application, a return, notice or other document which is permitted or required by or under any relevant tax legislation, is done using the authentication code assigned to a person before that person applies to cancel the authentication code —

- (i) the application, return, notice or document is, for the purposes of that legislation, presumed to have been served or given by that person unless the person adduces evidence to the contrary; and

- (ii) if that person alleges that he or she did not serve or give the application, return, notice or document, the burden lies on the person to adduce evidence of that fact.

(4) Despite any other Act, an electronic record of an application, a return, notice or document which is permitted or required by or under any relevant tax legislation that was electronically served using the system provided under subsection (1), or any copy or print-out of that electronic record, is, in any proceedings under that legislation, admissible as evidence of the facts stated or contained therein if that electronic record, copy or print-out —

- (a) is certified by the Chief Executive (or an officer of the Authority he or she designates) to contain all or any information filed, submitted or served through the electronic service in accordance with this section; or

(b) is duly authenticated in the manner specified in subsection (6) or is otherwise authenticated in the manner provided in the Evidence Act 1893 for the authentication of computer output.

(5) Where the electronic record of any document, or a copy or print-out of that electronic record, is admissible under subsection (4), it must be presumed, until the contrary is proved, that the electronic record, copy or print-out accurately reproduces the contents of that document.

(6) For the purposes of this section, a certificate —

(a) giving the particulars of —

(i) any person whose authentication code was used to electronically serve the document using the system; or

(ii) any person or device involved in the production or transmission of the electronic record of the document, or the copy or print-out;

(b) identifying the nature of the electronic record or a copy or print-out; and

(c) purporting to be signed by the Chief Executive or an officer of the Authority he or she designates at the relevant time,

is sufficient evidence that the electronic record, copy or print-out has been duly authenticated, unless the court, in its discretion, calls for further evidence on this issue.

(7) For the purposes of this section and any regulations made for the purposes of this section —

“authentication code”, in relation to any person, means an identification or identifying code, a password or any other authentication method or procedure which is assigned to that person for the purposes of identifying and authenticating the access to, and use of, the system provided under subsection (1) by that person, and

includes one assigned for such purposes in order to file, submit or retrieve a particular document only;

“electronic record” has the meaning given by the Electronic Transactions Act 2010;

“relevant tax legislation”, for any application, return, notice or other document permitted or required by or under such legislation, means —

(a) this section and any regulations made under section 31 for the purposes of this section; or

(b) any written law specified in the Third Schedule which provides for a method for the service of applications, returns, notices or documents of that kind if the recipient consents (expressly or impliedly) to service of an application, a return, notice or document of that kind in that way.”.

(3) Item 2 of the Third Schedule to the Inland Revenue Authority of Singapore Act is deleted and the following item substituted therefor:

“2. Gambling Duties Act 2022.”.

(4) Item 6 of the Fourth Schedule to the Inland Revenue Authority of Singapore Act is deleted and the following item substituted therefor:

“6. The Commissioner of Gambling Duties under the Gambling Duties Act 2022.”.

Consequential amendments to Private Lotteries Act

49.—(1) Section 2 of the Private Lotteries Act is amended by deleting the definitions of “book”, “Chief Assessor”, “Commissioner”, “Commissioner of Stamp Duties”, “Comptroller of Goods and Services Tax”, “Comptroller of Income Tax”, “Comptroller of Property Tax” and “public accountant”.

(2) Section 3 of the Private Lotteries Act is amended by deleting subsection (1).

(3) Sections 5, 6, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20 and 22 of the Private Lotteries Act are repealed.

(4) Section 29 of the Private Lotteries Act is amended by deleting subsection (1).

(5) Section 31(2) of the Private Lotteries Act is amended by deleting the definition of “Minister”.

(6) Section 32 of the Private Lotteries Act is amended —

(a) by deleting subsection (2); and

(b) by deleting the words “subsections (1) and (2)” in subsection (3) and substituting the words “subsection (1)”.

Consequential amendment to Singapore Totalisator Board Act

50. Section 12(1) of the Singapore Totalisator Board Act is amended by deleting the words “duty charged under the Betting and Sweepstake Duties Act 1950” and substituting the words “gambling duty charged under the Gambling Duties Act 2022”.

Repeal

51. The Betting and Sweepstake Duties Act is repealed.

Saving and transitional provisions

52.—(1) Section 46(3) does not apply with respect to any records made before the date of commencement of that section.

(2) Despite section 49, any notice, order or other document prepared, issued or made by the Commissioner of Betting Duties under section 12, 13, 14, 15, 16, 17, 18 or 19 of the Private Lotteries Act 2011 is, so far as it is not inconsistent with the provisions of this Act, to continue and be deemed to have been prepared, issued or made under the corresponding provisions of this Act or the Regulations.

(3) Despite section 49, where —

(a) an appeal has been made to the Minister under section 14(7) of the Private Lotteries Act 2011 before the date of commencement of section 49; and

(b) the appeal has not been dealt with or disposed of immediately before that date,

the appeal may be dealt with in accordance with the repealed section 14(7) as if this Act had not been enacted.

(4) Any duties which are charged on a private lottery or in respect of any fruit machine under section 15 of the Private Lotteries Act 2011 and are due and payable immediately before the date of commencement of section 49(1) are deemed to be gambling duties charged under this Act.

(5) Any penalty which is imposed under section 15(7) of the Private Lotteries Act 2011 on unpaid duty in respect of a private lottery or any fruit machine and is due and payable immediately before the date of commencement of section 49(1) is deemed to be a penalty tax imposed under this Act.

(6) The individual who, immediately before the date of commencement of section 51, is —

- (a) the Commissioner of Betting Duties;
- (b) a Deputy Commissioner of Betting Duties; or
- (c) an Assistant Commissioner of Betting Duties,

continues as if he or she were appointed under section 32 as the Commissioner of Gambling Duties, a Deputy Commissioner of Gambling Duties and an Assistant Commissioner of Gambling Duties, respectively, and their respective appointments are to expire on the date they would have expired if section 51 had not been enacted.

(7) Despite section 51, any notice, order or other document prepared, issued or made by the Commissioner of Betting Duties under the Betting and Sweepstake Duties Act 1950 is, so far as it is not inconsistent with the provisions of this Act, to continue and be deemed to have been prepared, issued or made under the corresponding provisions of this Act or the Regulations.

(8) Any duty on betting and sweepstakes which is charged under the Betting and Sweepstake Duties Act 1950 and is due immediately before the date of commencement of section 51 is deemed to be a gambling duty charged under this Act.

(9) Except as otherwise expressly provided in regulations made under subsection (12), where any period of time specified in any former provision is current immediately before the date of commencement of the repeal or amendment (as the case may be) of the former provision, this Act has effect as if the corresponding provision in this Act had been in force when the period began to run; and any period of time so specified and current is deemed for the purposes of this Act —

- (a) to continue to run from the date or event from which it was running immediately before that date of commencement; and
- (b) to expire (subject to any provision of this Act for its extension) whenever it would have expired if this Act had not been enacted,

and any rights, liabilities, reliefs, obligations, requirements, powers, duties or exemptions that, under the former provision, are dependent on the beginning, duration or end of such a period must continue as if this Act had not been enacted.

(10) Any written law or document referring to a former provision is, as far as may be necessary for preserving its effect, to be construed as referring or as including a reference to the provision in this Act corresponding to the former provision.

(11) In subsections (9) and (10), “former provision” means —

- (a) a provision of the Private Lotteries Act 2011 repealed or amended by section 49; or
- (b) a provision of the Betting and Sweepstake Duties Act 1950 repealed by section 51.

(12) For a period of 2 years after the date of commencement of any provision of this Act, the Minister may, by regulations, prescribe such additional provisions of a saving or transitional nature consequent on the enactment of that provision as the Minister may consider necessary or expedient.

(13) All regulations made under this section must be presented to Parliament as soon as possible after publication in the *Gazette*.

(14) To avoid doubt, nothing in or done under this section prejudices section 16 of the Interpretation Act 1965.
