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No. S 145

CASINO CONTROL ACT 2006

CASINO CONTROL (CASINO TAX) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 146(4) of the Casino Control Act 2006, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Casino Control (Casino Tax) (Amendment) Regulations 2022 and come into operation on 1 March 2022.

Deletion of regulation 7

2. Regulation 7 of the Casino Control (Casino Tax) Regulations 2010 (G.N. No. S 59/2010) is deleted.

New regulation 7A

3. The Casino Control (Casino Tax) Regulations 2010 are amended by inserting, immediately after regulation 7 in Part II, the following regulation:

“Record keeping

7A. For the purposes of section 146(3B) of the Act, the rate of interest on the amount of casino tax that ought not to have been exempted for any year (called the reporting year) is the rate ascertained by adding the following:

- (a) the 3-month compounded Singapore overnight rate average (commonly called SORA) published by the Monetary Authority of Singapore at its website at <http://mas.gov.sg> (under Statistics Room — Financial Databases) for the last day of the year preceding the reporting year;

(b) 6%.”.

[G.N. No. S 57/2013]

Made on 25 February 2022.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

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