

BETTING AND SWEEPSTAKE DUTIES ACT
(CHAPTER 22, SECTIONS 3, 4 AND 6)

BETTING AND SWEEPSTAKE DUTIES ORDER

ARRANGEMENT OF PARAGRAPHS

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[1st April 2005]

Citation

1. This Order may be cited as the Betting and Sweepstake Duties Order.

Duty on betting

2.—(1) The duty charged under section 3(1) of the Act in respect of every bet on a totalisator, pari-mutuel or in any other system or method of cash or credit betting held, promoted, organised, administered or operated by an exempt organisation specified in the First Schedule to this Order shall be 30% of the amount of the bet.

[S 271/2014 wef 01/07/2014]

(2) In the case of betting on a totalisator promoted, organised, administered or operated by an exempt organisation specified in the

Second Schedule to this Order in connection with any horse race, the duty charged under section 3(1) of the Act shall be (instead of the rate referred to in sub-paragraph (1)) an amount equal to 25% of the gross betting profit of the exempt organisation in respect of such betting in connection with each horse race.

(3) Subject to sub-paragraph (3A), for the purposes of sub-paragraph (2), the gross betting profit of an exempt organisation in relation to any particular horse race shall be the amount by which the value specified in sub-paragraph (a) exceeds the value specified in sub-paragraph (b):

- (a) the aggregate value in money received from bets made on the totalisator promoted, organised, administered or operated by the exempt organisation in connection with that horse race;
- (b) the value in money of the winnings paid by or on behalf of the exempt organisation on the totalisator promoted, organised, administered or operated by the exempt organisation in connection with that horse race.

(3A) For the purposes of sub-paragraph (2), where a commingling arrangement applies to betting to which that sub-paragraph applies, the gross betting profit of an exempt organisation in relation to any particular horse race shall be the amount that the exempt organisation is entitled to take out as described in sub-paragraph (3B)(c).

[S 586/2009 wef 01/12/2009]

(3B) For the purposes of sub-paragraph (3A), a commingling arrangement applies to betting where —

- (a) the exempt organisation and a foreign operator both accept bets based on the same odds in connection with the horse race;
- (b) the bets are made on the totalisator promoted, organised, administered or operated by the exempt organisation or the foreign operator in connection with the horse race;
- (c) the exempt organisation is entitled to take out an agreed percentage of the aggregate amount of such bets received by the exempt organisation in connection with the horse

race and the foreign operator is entitled to take out the same percentage of the aggregate amount of such bets received by the foreign operator in connection with the horse race; and

- (d) the remainder of the aggregate value of money received from bets made on the totalisator is paid out as winnings in connection with the horse race.

[S 586/2009 wef 01/12/2009]

(4) The duty referred to in sub-paragraph (1) shall be paid, and the statement referred to in section 6(1)(b) of the Act which relates to that duty shall be delivered, to the Commissioner within 15 days (or such further period as the Commissioner may allow under section 6(3) of the Act) after the draw date relating to the bets.

(5) The duty referred to in sub-paragraph (2) shall be paid, and the statement referred to in section 6(1)(b) of the Act which relates to that duty shall be delivered, to the Commissioner within 15 days (or such further period as the Commissioner may allow under section 6(3) of the Act) after the last day of the race meeting at which the bets were made.

Duty on sweepstakes

3.—(1) The duty charged under section 3(2) of the Act on every sweepstake promoted by an exempt organisation specified in the Third Schedule to this Order shall be 30% of the amount contributed towards the sweepstake.

(2) The duty referred to in sub-paragraph (1) shall be paid, and the statement referred to in section 6(1)(b) of the Act which relates to that duty shall be delivered, to the Commissioner within 15 days (or such further period as the Commissioner may allow under section 6(3) of the Act) after the date on which the winners in that sweepstake are ascertained.

Sports betting duty

4.—(1) The sports betting duty charged under section 4 of the Act in respect of any betting at fixed odds on any particular football game or sporting event promoted in Singapore by or on behalf of an exempt

organisation specified in the Fourth Schedule to this Order shall be an amount equal to 25% of the gross betting profit of the exempt organisation in respect of such betting.

(2) The sports betting duty referred to in sub-paragraph (1) shall be paid, and the statement referred to in section 6(1)(b) of the Act which relates to that duty shall be delivered, to the Commissioner within 15 days (or such further period as the Commissioner may allow under section 6(3) of the Act) after the date on which the football game or sporting event in respect of which the bet is made takes place.

(3) For the purposes of sub-paragraph (1), the gross betting profit of an exempt organisation in relation to any particular football game or sporting event shall be the amount, if any, by which the value specified in sub-paragraph (a) exceeds the value specified in sub-paragraph (b):

- (a) the aggregate value in money of the stakes on all bets at fixed odds received or negotiated in Singapore by or on behalf of the exempt organisation in connection with that football game or sporting event;
- (b) the value in money of the winnings paid by or on behalf of the exempt organisation on the results of that football game or sporting event.

(4) For the purposes of this paragraph, a bet is a bet at fixed odds only if the person making it knows or can determine, at the time he makes it, the amount he will win, except in so far as the amount is to depend on —

- (a) the result of the event or events betted on;
- (b) any such event taking place or producing a result;
- (c) the numbers taking part in any such event;
- (d) the starting prices or totalisator odds for any such event;
- (e) there being totalisator odds for any such event; or
- (f) the time when his bet is received by any person with or through whom the bet is made.

GST excluded

5. The amount of goods and services tax charged on the supply of the betting or sweepstake transactions, as the case may be, shall be excluded in calculating —

- (a) the amount of the bet referred to in paragraph 2(1);
- (b) the amount received from a bet made on a totalisator under paragraph 2(3)(a);
- (ba) the gross betting profit under paragraph 2(3A);
- (c) the amount contributed towards the sweepstake referred to in paragraph 3(1); and
- (d) the amount of the stake on a bet under paragraph 4(3)(a).

[S 586/2009 wef 01/12/2009]

FIRST SCHEDULE

Paragraph 2(1)

**SPECIFIED EXEMPT ORGANISATIONS
FOR THE PURPOSES OF PARAGRAPH 2 (1)**

1. Singapore Totalisator Board.
2. Singapore Pools (Private) Ltd.

SECOND SCHEDULE

Paragraph 2(2)

**SPECIFIED EXEMPT ORGANISATIONS
FOR THE PURPOSES OF PARAGRAPH 2 (2)**

1. Singapore Totalisator Board.
2. Singapore Pools (Private) Limited.

[S 23/2019 wef 07/01/2019]

THIRD SCHEDULE

Paragraph 3(1)

**SPECIFIED EXEMPT ORGANISATION
FOR THE PURPOSES OF PARAGRAPH 3**

1. Singapore Totalisator Board.

FOURTH SCHEDULE

Paragraph 4(1)

SPECIFIED EXEMPT ORGANISATIONS
FOR THE PURPOSES OF PARAGRAPH 4

1. Singapore Totalisator Board.
2. Singapore Pools (Private) Ltd.

[G.N. No.S 204/2005]

LEGISLATIVE HISTORY
BETTING AND SWEEPSTAKE DUTIES ORDER
(CHAPTER 22, O 1)

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

1. 1988 Revised Edition — Betting and Sweepstake Duties Order

Date of operation : 25 March 1992

2. G. N. No. S 204/2005 — Betting and Sweepstake Duties Order 2005

Date of commencement : 1 April 2005

3. 2007 Revised Edition — Betting and Sweepstake Duties Order

Date of operation : 2 July 2007

4. G. N. No. S 586/2009 — Betting and Sweepstake Duties (Amendment) Order 2009

Date of commencement : 1 December 2009

5. G.N. No. S 271/2014 — Betting and Sweepstake Duties (Amendment) Order 2014

Date of commencement : 1 July 2014

6. G.N. No. S 23/2019 — Betting and Sweepstake Duties (Amendment) Order 2019

Date of commencement : 7 January 2019