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**GAMBLING DUTIES ACT 2022**

**GAMBLING DUTIES REGULATIONS 2022**

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In exercise of the powers conferred by section 45(1) of the Gambling Duties Act 2022, the Minister for Finance makes the following Regulations:

**PART 1****PRELIMINARY****Citation and commencement**

1. These Regulations are the Gambling Duties Regulations 2022 and come into operation on 29 July 2022.

**Definitions**

2.—(1) In these Regulations, unless the context otherwise requires —

“betting operator” means a person who conducts betting operations;

“fixed odds bet” means a bet made by a person who, when making the bet, knows or can know, the amount the person will win, except insofar as the amount is to depend —

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

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“free bet” has the meaning given by section 3(4)(a) of the Act;

“free component”, for a free bet, means an amount, used to place all or part of the free bet or as consideration for, or in relation to, all or part of the free bet, that —

(a) is provided to the person placing the bet by the betting operator with whom the bet is placed; and

(b) is not immediately redeemable by the person for cash;

“gambling agency agreement” means an agreement between an authorised betting operator, authorised lottery promoter or authorised person for the provision of a gaming service, and another person —

(a) appointing the other person as a gambling service agent of the authorised betting operator, authorised lottery promoter or authorised person (as the case may be) in connection with a taxable gambling undertaking of the authorised betting operator, authorised lottery promoter or authorised person;

(b) dealing with the gambling service agent’s authority; and

(c) stating the conditions under which the person acts as, and remains as, an agent of the authorised betting operator, authorised lottery promoter or authorised person, as the case may be;

“gambling service agent” means the person who is, by virtue of a gambling agency agreement, a gambling service agent of an authorised betting operator, authorised lottery promoter or authorised person for the provision of a gaming service;

“general bet” means a bet other than a totalisator bet, whether made using cash or credit or a free bet;

“horse race” means a horse race or pony race at a racecourse in Singapore or elsewhere;

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“Singapore bet” means a bet placed by —

- (a) an individual located in Singapore at the time of placing the bet; or
- (b) a person whose principal place of business is located in Singapore at the time of placing the bet;

“sporting event” means a sport or competition, or an exhibition, entertainment or activity, involving primarily the exercise of physical prowess or dexterity, physical strength, physical stamina or mental stamina and to the extent that —

- (a) human beings are the only contestants or participants who take part in or play the sport, competition, exhibition, entertainment or activity; or
- (b) it is a sport or competition, or an exhibition, entertainment or activity in which human beings take part in —
  - (i) by riding animals or exercise of other skill in relation to animals, such as a horse race at a racecourse;
  - (ii) by driving, piloting, crewing any vehicle, vessel, aircraft or other form of transport;
  - (iii) by competing with natural obstacles or natural forces, or by overcoming them; or
  - (iv) by using a computer on a computer monitor, television screen, mobile device or similar medium with electronically recorded data installed in to support an interactive computer game or computer-generated images,

and includes a match, a series of matches, a race, a series of races, a time trial, a qualification session, a tournament and a round, but does not include any of the following:

- (c) any game of chance;
- (d) any fitness activity or recreational activity that is not organised in the course of any business;

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“sweepstake” means a scheme under which money is paid into a pool the whole or part of which is distributed as prizes to those persons who have drawn, or have acquired from the lottery promoter conducting the sweepstake, the winning chances (according to the terms of the scheme) arising out of the results of a race, competition, sporting event or other event or process, taking place in Singapore or elsewhere;

“ticket”, for a lottery, includes a token or other evidence of an entitlement to participate in the lottery;

“totalisator bet” means a bet made using —

- (a) any instrument for wagering or betting known as a totalisator; or
- (b) any other instrument, device, machine or method of a like nature and conducted on the same principles as in paragraph (a),

and includes a numbers forecast totalisator paying a fixed minimum dividend;

“trade promotion lottery” means a lottery —

- (a) that is conducted with a view to promoting the sale of any goods or services; and
- (b) where the entitlement to participate is free or the right to participate in the lottery is dependent on the purchase of any of the goods or services the subject of the promotion.

(2) In these Regulations, a reference to a bet made with a betting operator includes a reference to a bet made with the betting operator through a gambling service agent of that betting operator.

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PART 2

BETTING OPERATIONS

**Taxable gambling undertaking**

3. For the purpose of section 5(1)(a) of the Act, the taxable gambling undertaking of an authorised betting operator consists of receiving, paying, negotiating or settling any, or a combination of any, of the following Singapore bets, in the course of betting operations conducted in or from a place in Singapore by the authorised betting operator:

- (a) a totalisator bet;
- (b) a general bet.

**Taxable gaming revenue from totalisator betting operations**

4.—(1) For the purposes of section 6(1) of the Act, the taxable gaming revenue of an authorised betting operator for a period from its taxable gambling undertaking mentioned in regulation 3 involving totalisator bets, is as follows:

- (a) for totalisator bets made in connection with any horse race — the total amount of gross betting profit worked out under paragraphs (2), (3) and (4) in respect of the totalisator bets made with the authorised betting operator in connection with every horse race taking place within that period;
- (b) for other totalisator bets — the amount of gross revenue worked out under paragraph (5) in respect of all the totalisator bets made with the authorised betting operator during that period.

(2) Subject to paragraph (3), the gross betting profit of an authorised betting operator from totalisator bets made in connection with any particular horse race, is the excess of —

- (a) the aggregate value in money received from each totalisator bet made with the authorised betting operator in connection with the particular horse race; over

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- (b) the value in money of the winnings paid by or on behalf of the authorised betting operator on the totalisator promoted, organised, administered or operated by the authorised betting operator in connection with that particular horse race.

(3) However, where a commingling arrangement applies to totalisator bets mentioned in paragraph (1)(a), the gross betting profit of an authorised betting operator from those totalisator bets made in connection with any particular horse race is the amount that the authorised betting operator is entitled to take out as described in paragraph (4)(c).

(4) For the purposes of paragraph (3), a commingling arrangement applies to any totalisator bet mentioned in paragraph (1)(a), where —

- (a) the authorised betting operator and a foreign betting operator both accept bets based on the same odds in connection with the same horse race;
- (b) the totalisator bets are made on the totalisator promoted, organised, administered or operated by the authorised betting operator or the foreign betting operator in connection with that horse race;
- (c) the authorised betting operator is entitled to take out an agreed percentage of the aggregate amount of those totalisator bets received by the authorised betting operator in connection with the horse race, and the foreign betting operator is entitled to take out the same percentage of the aggregate amount of those totalisator bets received by the foreign betting operator in connection with that horse race; and
- (d) the remainder of the aggregate value of money received from totalisator bets made on the totalisator is paid out as winnings in connection with that horse race.

(5) The gross revenue of an authorised betting operator for a period from totalisator bets mentioned in paragraph (1)(b) is the gross amount of all money wagered or staked in every such bet made in that period with the authorised betting operator.

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**Taxable gaming revenue from general betting operations**

5.—(1) For the purposes of section 6(1) of the Act, the taxable gaming revenue of an authorised betting operator for a period from its taxable gambling undertaking mentioned in regulation 3 involving general bets is as follows:

- (a) for fixed odds bets made in connection with any sporting event — the total amount of gross betting profit worked out under paragraph (2) in respect of those fixed odds bets made with the authorised betting operator in connection with every sporting event taking place within that period;
  - (b) for cash out bets made in connection with any sporting event — the total amount of gross betting profit worked out under paragraph (3) in respect of those cash out bets made with the authorised betting operator in connection with every sporting event taking place within that period;
  - (c) for other general bets — the amount of gross revenue worked out under paragraph (4) in respect of those general bets made with the authorised betting operator during that period.
- (2) The gross betting profit of an authorised betting operator from fixed odds bets made in connection with any particular sporting event, is the excess of —
- (a) the aggregate value in money received from each fixed odds bet made with the authorised betting operator in connection with the particular sporting event; over
  - (b) the value in money of the winnings paid by or on behalf of the authorised betting operator in connection with those fixed odds bets relating to that particular sporting event.
- (3) The gross betting profit of an authorised betting operator from cash out bets made in connection with any particular sporting event, is the excess of —
- (a) the aggregate value in money received from each cash out bet made with the authorised betting operator in connection with the particular sporting event; over

(b) the value in money of the cash out bets settled by or on behalf of the authorised betting operator relating to that same particular sporting event.

(4) The gross revenue of an authorised betting operator for a period from general bets mentioned in paragraph (1)(c) is the gross amount of all money wagered or staked in every such general bet made in that period with the authorised betting operator.

### **Rate of gambling duty**

6. For the purpose of section 6(2) of the Act, the rate of gambling duty is as follows:

- (a) 25% of the total amount of gross betting profit worked out under regulation 4(2), (3) and (4) in respect of totalisator bets made in connection with any horse race;
- (b) 30% of the amount of gross revenue worked out under regulation 4(5) in respect of other totalisator bets;
- (c) 25% of the total amount of gross betting profit worked out under regulation 5(2) in respect of fixed odds bets made in connection with any sporting event;
- (d) 25% of the total amount of gross betting profit worked out under regulation 5(3) in respect of cash out bets made in connection with any sporting event;
- (e) 30% of the amount of gross revenue worked out under regulation 5(4) in respect of other general bets.

## PART 3

### LOTTERIES AND SWEEPSTAKES

#### **Taxable gambling undertaking**

7. For the purpose of section 5(1)(b) of the Act, the taxable gambling undertaking of an authorised lottery promoter consists of promoting in or from a place in Singapore any, or a combination of any, of the following lotteries by or on behalf of the authorised lottery promoter:

- (a) any sweepstake;
- (b) any lucky draw or raffle, or any other lottery except a trade promotion lottery.

### **Taxable gaming revenue from lotteries and sweepstakes**

**8.**—(1) For the purposes of section 6(1) of the Act, the taxable gaming revenue during a period of an authorised lottery promoter from its taxable gambling undertaking mentioned in regulation 7 is the amount of gross contributions worked out under paragraph (2) relating to every sweepstake, lucky draw or raffle or any other lottery (except a trade promotion lottery) promoted in that period.

(2) The gross contributions for a period relating to any sweepstake, lucky draw or raffle or any other lottery (except a trade promotion lottery) promoted in the period means the total amount of money paid or agreed to be paid into the pool the whole or part of which is to be distributed by the authorised lottery promoter as prizes for the sweepstake, lucky draw or raffle or other lottery (as the case may be) where all drawings of the sweepstake, lucky draw or raffle or other lottery concerned take place within that period.

### **Rate of gambling duty**

**9.** For the purpose of section 6(2) of the Act, the rate of gambling duty with respect to the taxable gaming revenue of an authorised lottery promoter from its taxable gambling undertaking mentioned in regulation 7 is 30%.

## **PART 4**

### **GAMING MACHINES**

#### **Taxable gambling undertaking**

**10.** For the purpose of section 5(1)(c) of the Act, a taxable gambling undertaking consists of the keeping of one or more gaming machines in any non-casino premises, in the course of any of the following relevant business carried on in Singapore:

- (a) a society or other body of persons (incorporate or unincorporate) formed wholly or mainly for charitable, benevolent or philanthropic purposes;
- (b) a club, society or other body of persons (incorporate or unincorporate) which provides wholly or mainly social or recreational facilities for the exclusive use of its members and their guests.

### **Taxable gaming revenue from gaming machines**

**11.** For the purposes of section 6(1) of the Act, the taxable gaming revenue during a period of an authorised person from its taxable gambling undertaking consisting of the keeping of one or more gaming machines in regulation 10, is the gross amount of all money or money equivalent wagered or staked in that period by every player of any such gaming machine in order to play the gaming machine.

### **Rate of gambling duty**

**12.** For the purpose of section 6(2) of the Act, the rate of gambling duty with respect to the taxable gaming revenue of an authorised person from its taxable gambling undertaking mentioned in regulation 10 is 9.5%.

## **PART 5**

### **TAX ADMINISTRATION**

#### **Gaming machine accounting period and tax accounting period**

**13.—(1)** For the purpose of section 22(1)(a) of the Act, the gaming machine accounting period for any taxable gambling undertaking mentioned in regulation 10 is a month.

(2) For the purpose of section 22(1)(b) of the Act, the tax accounting period for any taxable gambling undertaking mentioned in regulation 3 or 7 is a month.

(3) However, where the taxable gambling undertaking comprises the conduct of a single lottery, the tax accounting period is the day the lottery was determined, by draw or otherwise.

(4) To avoid doubt, this regulation does not affect section 21(4) of the Act.

### **Period for lodgment of returns**

**14.**—(1) For the purposes of lodgment under section 22(1) of the Act —

- (a) the prescribed period after the end of each gaming machine accounting period is 15 days after the last day of the gaming machine accounting period; or
- (b) the prescribed period after the end of each tax accounting period for any taxable gambling undertaking mentioned in regulation 3 or 7 is 15 days after the last day of the tax accounting period.

(2) However, where there is only one lottery conducted, for the purposes of lodgment under section 22(1) of the Act, the prescribed period is 15 days after the day on which the winners of the lottery were determined.

### **Record keeping**

**15.**—(1) A taxable person must keep the following accounts, statements and records:

- (a) any book of accounts, record or document in respect of —
  - (i) all moneys received by the taxable person in respect of the taxable gambling undertaking; and
  - (ii) all costs, charges and expenses incurred by the taxable person in respect of the taxable gambling undertaking;
- (b) in respect of a taxable gambling undertaking involving totalisator bets or general bets, a statement showing the following:
  - (i) the amount of stakes on all bets received;
  - (ii) the amount of goods and services tax charged on the supply of the betting transaction;

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- (iii) the value in money of all winnings paid by or on behalf of the authorised betting operator concerned with respect to totalisator bets in connection with any horse race or fixed odds bets or cash out bets;
- (c) in respect of a taxable gambling undertaking involving a sweepstake, lucky draw, raffle or other lottery (except a trade promotion lottery), a statement showing the following:
    - (i) the amount contributed to each sweepstake, lucky draw, raffle or other lottery;
    - (ii) the amount of goods and services tax charged on the supply of the sweepstake, lucky draw, raffle or other lottery transaction;
  - (d) in respect of a taxable gambling undertaking involving the keeping of one or more gaming machines in any non-casino premises in the course of a relevant business, the following:
    - (i) soft meters printouts and hard meter readings from the gaming machines;
    - (ii) the hard meter seal register which must be current;
  - (e) any other records of information that are —
    - (i) relevant to the preparation or ensuring the accuracy of the accounts and statements referred to in sub-paragraph (a), (b), (c) or (d) (as the case may be) and the returns of the taxable person; and
    - (ii) specified by the Commissioner.

(2) A taxable person must keep and retain accounts, statements and records mentioned in paragraph (1) in a form that will allow the Commissioner to access, read, reproduce and verify the authenticity of the accounts, statements and records.

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**Calculating amount of bets and free components**

**16.**—(1) If all or part of a bet is placed other than in cash, the amount of the bet includes the monetary value of the non-cash consideration comprising the bet when the bet is placed.

(2) If a free component is used to place all or part of a Singapore bet, the amount of the bet is taken to be or include the free component as if not free.

(3) If a free component is used as consideration for, or in relation to, all or part of a Singapore bet, the consideration is taken to be or include the free component as if not free.

**Treatment of unclaimed prizes**

**17.** Where any prizes are made as winnings at a betting operation, and the amount or value of the prize is not redeemed by the date of expiry of the prize —

- (a) the unredeemed amount must be included in the gross betting profit in the tax accounting period during which the prize expires; and
- (b) if the taxable person subsequently allows the redemption of an unclaimed prize which was previously included in the gross betting profit under paragraph (a), the amount subsequently redeemed may be deducted from the gross betting profit in the tax accounting period during which it is subsequently redeemed.

Made on 27 July 2022.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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