

# **Betting and Sweepstake Duties Order**

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

# BETTING AND SWEEPSTAKE DUTIES ORDER

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G.N. No. S 204/2005

REVISED EDITION 2007

(2nd July 2007)

[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**