

Betting and Sweepstake Duties (Amendment) Act 2005
(No. 14 of 2005)

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The following Act was passed by Parliament on 11th March 2005 and assented to by the President on 21st March 2005:—

BETTING AND SWEEPSTAKE DUTIES (AMENDMENT) ACT 2005

(No. 14 of 2005)

I assent.

S R NATHAN,
President,
21st March 2005.

Date of Commencement: 1st April 2005

An Act to amend the Betting and Sweepstake Duties Act (Chapter 22 of the 1999 Revised Edition) and to make related amendments to the Singapore Totalisator Board Act (Chapter 305A of the 1999 Revised Edition).

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

Short title and commencement

1. This Act may be cited as the Betting and Sweepstake Duties (Amendment) Act 2005 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2 of the Betting and Sweepstake Duties Act (referred to in this Act as the principal Act) is amended by inserting, immediately before the definition of “exempt

organisation”, the following definition:

“ “Commissioner” means the Commissioner of Stamp Duties appointed under section 3 of the Stamp Duties Act (Cap. 312);”.

Repeal and re-enactment of section 3

3. Section 3 of the principal Act is repealed and the following section substituted therefor:

“Duty on betting and sweepstakes

3.—(1) A duty shall be charged in respect of any betting 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 by order in the *Gazette* by the Minister.

(2) A duty shall be charged on every sweepstake promoted by an exempt organisation specified by order in the *Gazette* by the Minister on the result of a horse race or other race whether the race takes place in Singapore or elsewhere.

(3) The Minister may, by order in the *Gazette*, prescribe the rate of any duty charged under this section or section 4 (including the basis to which the rate shall apply), and may prescribe different rates and bases of duty for different classes of betting or sweepstakes.”.

Amendment of section 4

4. Section 4 of the principal Act is amended —

- (a) by inserting, immediately after the words “exempt organisation” in subsection (1), the words “specified by order in the *Gazette* by the Minister”;
- (b) by deleting subsections (2), (3), (4) and (5); and
- (c) by renumbering subsection (6) as subsection (2).

Amendment of section 5

5. Section 5 of the principal Act is amended by deleting the words “racing club or association or”.

Amendment of section 6

6. Section 6 of the principal Act is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (iii) of