

Betting and Sweepstake Duties (Amendment) Act 1999
(No. 14 of 1999)

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The following Act was passed by Parliament on 18th March 1999 and assented to by the President on 20th March 1999:—

BETTING AND SWEEPSTAKE DUTIES (AMENDMENT) ACT 1999

(No. 14 of 1999)

I assent.

ONG TENG CHEONG,
President.
20th March 1999.

Date of Commencement: 31st March 1999

An Act to amend the Betting and Sweepstake Duties Act (Chapter 22 of the 1985 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 1999 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

New section 2A

2. The Betting and Sweepstake Duties Act (referred to in this Act as the principal Act) is amended by inserting, immediately after section 2, the following section:

“Sports betting duty

2A.—(1) Subject to the provisions of this Act, there shall be charged a sports betting duty in respect of any betting at fixed odds on any football game or sporting event where the betting is promoted in Singapore by or on behalf of any exempt organisation.

(2) Sports betting duty shall be an amount equal to 20%, or such other rate as the Minister may prescribe by order in the *Gazette*, of the gross betting profit of the exempt organisation in respect of any betting at fixed odds it promotes in connection with any particular football game or sporting event.

(3) Sports betting duty shall be paid by the exempt organisation promoting the betting at fixed odds on any particular football game or sporting event within 15 days (or such further period as the Commissioner of Stamp Duties may allow in any particular case) after the date on which the football game or sporting event, as

the case may be, takes place.

(4) For the purposes of subsection (2), 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 paragraph (a) exceeds the value specified in 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; and
- (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.

(5) In calculating the amount of the stake on a bet under subsection (4)(a), the amount of goods and services tax charged on the supply of the betting transaction shall be excluded.

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

- (a) on the result of the event or events betted 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 his bet is received by any person with or through whom the bet is made.

(7) In this section and sections 3, 4, 5 and 8, unless the context otherwise requires —

“exempt organisation” means any person or organisation that is exempt from all of the provisions of the Betting Act (Cap. 21) under a notification made under section 22(1) of that Act, or from all of the provisions of the Common Gaming Houses Act (Cap. 49) under a notification made under section 24(1) of that Act;

“football game” means the game also known as soccer, whether taking place