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**GOVERNMENT GAZETTE**

**BILLS SUPPLEMENT**

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**Notification No. B 41** — The Gambling Duties Bill is published for general information. It was introduced in Parliament on 1 November 2021.



# Gambling Duties Bill

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**Bill No. 41/2021.**

*Read the first time on 1 November 2021.*

## GAMBLING DUTIES ACT 2022

(No. of 2022)

### ARRANGEMENT OF SECTIONS

#### PART 1

#### PRELIMINARY

Section

1. Short title and commencement
2. General interpretation
3. Meaning of “betting” and associated expressions
4. Meaning of “lottery” and associated expressions

#### PART 2

#### GAMBLING DUTIES

##### *Division 1 — Amount*

5. Gambling duties are taxes
6. Amount of gambling duties

##### *Division 2 — Liability*

7. Who is liable to pay gambling duty
8. When gambling duty is payable
9. Power to assess or reassess gambling duty due
10. Reassessment of liability and appeal
11. Payment of gambling duty short levied, etc.
12. Remission

PART 3

DEFAULT AND RECOVERY

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Section

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14. Amount of penalty tax
15. Recovery of penalty tax

*Division 2 — Recovery*

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17. Action to recover may be taken at any time
18. Priority of case in insolvency
19. Overpayment
20. Power to appoint agent for recovery of gambling duty

PART 4

RETURNS, RECORD KEEPING AND  
PROVIDING INFORMATION

21. Application and interpretation of this Part
22. Returns
23. Additional returns
24. Accounts, statements and records in respect of returns
25. Powers of entry, etc., at premises
26. Power to obtain information
27. Late returns and non-compliant record keeping, etc.
28. Misleading, etc., returns by taxable persons
29. Refusing to give or giving false information
30. Evasion

PART 5

ADMINISTRATION

31. Administration of Act
32. Commissioner of Gambling Duties, etc.
33. Enforcement officials
34. Offences for obstruction, etc.
35. Protection from personal liability
36. Service of documents
37. Composition of offences

Section

- 38. Offences by corporations
- 39. Offences by unincorporated associations or partnerships
- 40. Jurisdiction of courts
- 41. Protection of informers

PART 6

MISCELLANEOUS

- 42. Consolidated Fund
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- 44. General exemption
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PART 7

AMENDMENTS TO OTHER ACTS  
AND FINAL PROVISIONS

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  - 47. Consequential amendments to Goods and Services Tax Act
  - 48. Consequential amendments to Inland Revenue Authority of Singapore Act
  - 49. Consequential amendments to Private Lotteries Act
  - 50. Consequential amendment to Singapore Totalisator Board Act
  - 51. Repeal
  - 52. Saving and transitional provisions
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