

# **Casino Control (Amendment) Bill**

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**Bill No: 14/2009**

***Read the first time: 18th August 2009***

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### **Casino Control (Amendment) Bill**

**Bill No. 14/2009**

*Read the first time on 18th August 2009.*

An Act to amend the Casino Control Act (Chapter 33A of the 2007 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 Casino Control (Amendment) Act 2009 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(1) of the Casino Control Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the word “or” at the end of paragraph (a) of the definition of “excluded person”;

- (b) by inserting, at the end of paragraph (b) of the definition of “excluded person”, the word “or”, and by inserting immediately thereafter the following paragraph:

“(c) section 165A;” and

- (c) by inserting, immediately after the definition of “gaming machine”, the following definition:

““Inland Revenue Authority of Singapore” means the Inland Revenue Authority of Singapore established under section 3 of the Inland Revenue Authority of Singapore Act (Cap. 138A);”.

### **Amendment of section 146**

#### **3. Section 146 of the principal Act is amended —**

- (a) by inserting, immediately after the words “casino operator” in subsection (4)(b), the words “, and the time and manner of such submissions”;
- (b) by deleting the word “and” at the end of paragraph (c) of subsection (4) and by inserting immediately thereafter the following paragraphs:

“(ca) prescribing the treatment of losses, including the carrying forward or set-off of losses, in respect of gross gaming revenue;

(cb) prescribing the requirements for an audit of a casino operator relating to the casino tax payable by the casino operator, whether by an internal auditor or an external auditor or both; and”;

- (c) by deleting subsection (5) and substituting the following subsection:

“(5) Regulations made under this section may provide —

(a) that any contravention of any provision of the regulations shall be an offence punishable with a fine not exceeding \$10,000 or with imprisonment for a term not exceeding 12 months or with both; and

(b) that if any return required under this Part (including regulations made under this Part) is not made by a casino operator within the prescribed accounting period, the casino operator shall be liable to a

penalty not exceeding \$1,000 for each day that it continues not to submit the return, up to a total penalty not exceeding \$10,000.”;

- (d) by inserting, immediately before the definition of “Comptroller” in subsection (6), the following definition:

“ “Board of Review” means the Board of Review appointed under section 78 of the Income Tax Act (Cap. 134);”;

- (e) by deleting the definition of “gross gaming revenue” in subsection (6) and substituting the following definition:

“ “gross gaming revenue”, in relation to a casino operator, means the amount determined by the formula ”

$$A - B,$$

where A is the aggregate of the amount of net wins received on all games conducted by the casino operator or conducted within the casino premises of the casino operator; and

B is the amount of goods and services tax chargeable by the casino operator under the Goods and Services Tax Act (Cap. 117A) in respect of all gaming supplies made by the casino operator;”;

- (f) by deleting the full-stop at the end of the definition of “Minister” in subsection (6) and substituting a semi-colon, and by inserting immediately thereafter the following definitions:

“ “net win”, in relation to a casino operator, means —

- (a) in respect of any game where the casino operator is a party to a wager, the amount determined by the formula

$$C - D,$$

where C is the amount of bets received by the casino operator on that game by reference to such method as may be prescribed in

the regulations for that game;  
and

D is the amount paid out by the casino operator as winnings on that game by reference to such method as may be prescribed in the regulations for that game;  
and

- (b) in respect of any game conducted within the casino premises where the casino operator is not a party to a wager, the amount determined by the aggregate value of all consideration in money or money's worth received by the casino operator for conducting, or allowing the conduct of, the game;

“winnings” includes any non-monetary prize.”.

#### **New sections 146A to 146E**

4. The principal Act is amended by inserting, immediately after section 146, the following sections:

##### **“Responsibility of Comptroller**

**146A.** The Comptroller shall be responsible generally for the carrying out of the provisions of this Part and for the collection of casino tax and shall pay into the Consolidated Fund all amounts collected in respect thereof, including any penalty under section 147 or 149A or any regulations made under this Part.

##### **Power of Comptroller to assess tax due**

**146B.—(1)** Where —

- (a) a casino operator has failed to make any returns required under this Part or any regulations made under this Part for a prescribed accounting period, or to keep any documents and afford the facilities to verify such returns; or
- (b) it appears to the Comptroller that such returns are incomplete or incorrect,