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The following Act was passed by Parliament on 14th February 2011 and assented to by the President on 28th February 2011:—

PRIVATE LOTTERIES ACT 2011

(No. 7 of 2011)

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REPUBLIC OF SINGAPORE

No. 7 of 2011.

I assent.

ⓁS

S R NATHAN,
President.
28th February 2011.

An Act to repeal and re-enact the Private Lotteries Act (Chapter 250 of the 1985 Revised Edition) and to provide for the control and levy of tax on such lotteries and other related matters and to make consequential amendments to certain other written laws.

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

PART I

PRELIMINARY

Short title and commencement

1. This Act may be cited as the Private Lotteries Act 2011 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Interpretation

2. In this Act, unless the context otherwise requires —

“appointed day” means the date of commencement of this Act;

“book” includes any record, register, document or other record of information, and any account or accounting record, however compiled, recorded or stored, whether in written or printed form or on microfilm or in electronic form or otherwise;

“Chief Assessor” means the Chief Assessor appointed under section 3(1) of the Property Tax Act (Cap. 254);

“Commissioner” means the Commissioner of Betting Duties appointed under section 5, and includes a Deputy Commissioner of Betting Duties and an Assistant Commissioner of Betting Duties appointed under that section;

“Commissioner of Stamp Duties” means the Commissioner of Stamp Duties appointed under section 3(1) of the Stamp Duties Act (Cap. 312);

“Comptroller of Goods and Services Tax” means the Comptroller of Goods and Services Tax appointed under section 4 of the Goods and Services Tax Act (Cap. 117A);

“Comptroller of Income Tax” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act (Cap. 134);

“Comptroller of Property Tax” means the Comptroller of Property Tax appointed under section 3(1) of the Property Tax Act;

“document” includes, in addition to a document in writing —

(a) any map, plan, graph or drawing;

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- (b) any photograph;
 - (c) any label, marking or other writing which identifies or describes anything of which it forms a part, or to which it is attached by any means;
 - (d) any disc, tape, soundtrack, or other device in which sounds or other data (not being visual images) are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom;
 - (e) any film (including microfilm), negative, tape, disc or other device in which one or more visual images are embodied so as to be capable (with or without the aid of some other equipment) of being reproduced therefrom; and
 - (f) any paper or other material on which there are marks, impressions, figures, letters, symbols or perforations having a meaning for persons qualified to interpret them;

“fruit machine” means any machine —

- (a) operated by the use of a coin, a token, a stored value card or any other thing; and
- (b) by the manipulation of which chances are given of obtaining prizes in money,

and includes a jackpot machine, but does not include any machine declared not to be a fruit machine by the Minister for Home Affairs, by order published in the *Gazette*;

“lottery” means any game, method, scheme or device whereby money or money’s-worth is distributed or allotted in any manner depending upon or to be determined by chance or lot, whether the same is held, drawn, exercised or managed either in whole or in part within or outside Singapore;

“permit” means a permit granted under section 8;

“Permit Officer” means the Permit Officer appointed under section 4, and includes a person appointed under that section to act in his place during his temporary absence and, except under section 26, an Assistant Permit Officer appointed under section 4;

“private lottery” means a lottery in which tickets or chances are offered for sale only to members of a society which is established

for purposes not connected with gaming, wagering or lotteries and such number of guests of each member as the Minister for Home Affairs may prescribe by regulations;

“promoter”, in the case of a lottery promoted by a society, means the individual who, or the secretary (or similar official) of the society who, promotes the lottery, and in the case of a lottery promoted, held, drawn or managed outside Singapore, the principal official of the local or affiliated branch or section of the society;

“public accountant” means a person who is registered or deemed to be registered as a public accountant under the Accountants Act (Cap. 2);

“society” includes a club, an institution, an organisation or other association or body of persons by whatever name called, and each local or affiliated branch or section of a society shall be regarded as a separate and distinct society;

“ticket”, in relation to any lottery or proposed lottery, includes any document evidencing the claim of a person to participate in the chances of a lottery.

Application of Act

3.—(1) This Act shall not apply to bets made on any totalisator or pari-mutuel and sweepstakes affected by the Betting and Sweepstake Duties Act (Cap. 22).

(2) Nothing in this Act shall be deemed to permit or enable any person to take part in any private lottery promoted by a society of which he is not a member or a guest of such member, referred to in the definition of “private lottery” in section 2.

PART II

ADMINISTRATION OF ACT

Appointment of Permit Officer, etc.

4.—(1) For the purposes of this Act, the Minister for Home Affairs may, by notification in the *Gazette*, appoint a public officer as a Permit Officer and such number of other public officers as Assistant Permit Officers as he thinks fit.

(2) If the Permit Officer is temporarily absent or for any reason temporarily unable to perform his duties, the Minister for Home Affairs may appoint an Assistant Permit Officer or other person to act in the place of the Permit Officer during such period of absence from duty.

(3) The Permit Officer may, in writing, authorise any officer to perform or to assist in the performance of any duty imposed on, or to exercise any power conferred upon, the Permit Officer by this Act other than section 26.

Appointment of Commissioner, etc.

5.—(1) For the purposes of this Act, the Minister for Finance may, by notification in the *Gazette*, appoint a Commissioner of Betting Duties and such number of Deputy Commissioners of Betting Duties and Assistant Commissioners of Betting Duties as he thinks fit.

(2) The Commissioner may, in writing, authorise any officer of a public authority to perform or to assist in the performance of any duty imposed on, or to exercise any power conferred upon, the Commissioner by this Act.

Official secrecy

6.—(1) Every person having any official duty or being employed in the administration of this Act shall regard and deal with all documents, information, returns and assessments relating to duty under this Act, or the supply of any goods and services or income of any promoter of a private lottery, as secret and confidential, and may be required by the Commissioner to make or subscribe a declaration to that effect in the form determined by the Commissioner.

(2) Every person having possession or control over any document, information, return or assessment in relation to duty under this Act, or the supply of any goods and services or income of any promoter of a private lottery, who at any time otherwise for the purpose of this Act or with the express authority of the President —

- (a) communicates or attempts to communicate such information or anything contained in such documents or copies to any person; or
- (b) suffers or permits any person to have access to any such information or to anything contained in such documents or copies,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 2 years or to both.

(3) No person appointed under, or who is employed in carrying out, the provisions of this Act shall be required to produce in any court any document, return or assessment, or to divulge or communicate to any court any matter or thing coming under his notice in the performance of his duties under this Act except as may be necessary —

- (a) for the purpose of carrying into effect the provisions of this Act;
or
- (b) in order to institute a prosecution, or in the course of prosecution, for any offence committed in relation to duty under this Act, goods and services tax and income tax.

(4) Notwithstanding anything in this section, the Commissioner shall permit the Minister for Finance, the Auditor-General or any officer duly authorised in that behalf by the Minister for Finance or Auditor-General to have such access to any records or documents as may be necessary for the performance of his official duties.

(5) Notwithstanding anything in this section, the Commissioner may transmit or communicate any document, information, return or assessment referred to in subsection (2) to the following persons which may be required by them in the performance of their official duties:

- (a) the Comptroller of Income Tax;
- (b) the Comptroller of Property Tax;
- (c) the Comptroller of Goods and Services Tax;
- (d) the Chief Assessor;
- (e) the Commissioner of Stamp Duties; and
- (f) the Permit Officer.

(6) Notwithstanding anything in this section, the Permit Officer —

- (a) shall furnish to the Minister for Home Affairs or any officer duly authorised in that behalf by the Minister for Home Affairs any records or documents as may be necessary for the performance of his official duties; and

(b) may furnish to the Commissioner or any person referred to in subsection (5) any document or information which may be required by him in the performance of his duties.

(7) Notwithstanding anything in this section, the Commissioner may, for the purpose of enabling the Chief Statistician to perform his duties under the Statistics Act (Cap. 317), furnish and permit the Chief Statistician access to any information and records prescribed in regulations made under section 32(2).

(8) Notwithstanding anything in this section, the Commissioner may lay a complaint of professional misconduct against any person in his professional dealings with the Commissioner to the appropriate authority empowered to take disciplinary action against the person and may in connection with the complaint furnish any relevant documents or information.

(9) Notwithstanding subsections (1) and (2) and without prejudice to subsections (4) to (8), the Commissioner may disclose information relating to the duty payable by a promoter of a private lottery to the following with the express consent of the promoter of the private lottery to whom the information relates:

- (a) to any public officer or officer of a statutory board for the performance of his official duties in administering or facilitating the administration of any written law or public scheme; or
- (b) to any person who is engaged by the Government or a statutory board to facilitate the administration of such written law or public scheme, if the Commissioner has obtained a written undertaking from the other person that he shall be bound by the same obligations as to secrecy imposed by subsections (1), (2) and (3).

(10) Notwithstanding anything in this section, the Commissioner may furnish to the Government or any statutory board for any statistical or research purpose any information relating to any person in a manner that does not identify, and is not reasonably capable of being used to identify, that person.

PART III

PROMOTION OF PRIVATE LOTTERIES

Private lotteries unlawful except with permit

7. Any private lottery promoted or conducted without a permit granted by the Permit Officer under this Act or otherwise than in accordance with the provisions of this Act shall be unlawful.

Power of Permit Officer to grant permit

8.—(1) The Permit Officer may, in his discretion, grant a permit to any person or society for the promotion of a private lottery.

(2) Such permit may be granted either in respect of a particular private lottery or in respect of a series or a number of private lotteries to be promoted within such period of time as the Permit Officer may specify in the permit.

(3) An application for the grant of a permit under this Act shall be made to the Permit Officer in such manner and form as the Permit Officer may require and shall be accompanied by the prescribed fee.

(4) The Permit Officer may require the applicant or the holder of a permit to furnish him with such information and documents in such form and manner as he may require.

(5) The Permit Officer may, at any time, suspend for such period as he deems appropriate, or revoke, a permit granted under this section.

(6) Any person who is aggrieved by a decision of the Permit Officer in refusing an application for a permit or suspending or revoking a permit may, within 14 days of being notified of that decision, appeal to the Minister for Home Affairs whose decision shall be final.

Conditions in permits

9.—(1) In granting a permit under this Act, the Permit Officer may impose such conditions relating to the promotion and conduct of a private lottery as he may think fit but there shall in all cases be imposed the following conditions:

- (a) no profit shall accrue to any individual person from the conduct of such lottery; and

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- (b) no commission either in money or money's-worth including by way of free tickets or chances shall be payable in respect of the sales of tickets or chances.

(2) Without prejudice to the generality of the powers conferred on him by subsection (1), the Permit Officer may, in granting any permit under this Act, impose conditions specifying —

- (a) the amount and number of the prizes to be offered;
- (b) the number of tickets or chances to be offered for sale in such lottery and the prices and denominations of those tickets or chances;
- (c) the persons by whom, the manner in which and the places at which, those tickets or chances may be sold or distributed and the persons or classes of persons to whom the tickets or chances may be sold or distributed;
- (d) the time, place and manner at or in which the winners of prizes therein will be determined;
- (e) the opening and closing dates for the sale or distribution of tickets or chances in such lottery;
- (f) the conditions subject to which any ticket or chances may be offered for sale;
- (g) the costs, charges and expenses which may be deducted by the person promoting such lottery from the funds raised by the lottery;
- (h) the percentage of the gross proceeds raised by the lottery that shall be applied to the object for which such lottery is promoted;
- (i) the manner in which the names of the winners of prizes in such lottery shall be advertised; and
- (j) requirements in respect of machines and equipment to be used, including fruit machines.

(3) The Permit Officer may at any time add to, vary or revoke any of the conditions imposed under subsection (1).

(4) The holder of a permit who is aggrieved by any condition imposed under subsection (1) (except those specified in paragraphs (a) and (b) of that subsection) or by the addition, variation or revocation of any

condition under subsection (3) may, within 14 days of being notified of that decision, appeal to the Minister for Home Affairs whose decision shall be final.

Form and validity of permit

10. A permit granted under section 8 shall —

- (a) be in such form as the Permit Officer may determine;
- (b) contain the conditions referred to in section 9; and
- (c) be valid for such period as may be specified therein.

Security deposit

11.—(1) The Commissioner may, at any time, if he thinks it is necessary for the protection of revenue, require a promoter of any private lottery to furnish a security deposit of such amount and in such manner as he may determine.

(2) The form of the security deposit shall be specified by the Commissioner.

(3) The Commissioner may forfeit the security deposit or any part thereof if he is satisfied that the promoter of the private lottery —

- (a) is unable to or has failed to pay any duty or penalty required to be paid under this Act; or
- (b) has contravened section 15(4).

(4) A promoter of a private lottery who, without reasonable cause, fails to furnish such security deposit as is required under subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

PART IV

DUTIES, OFFENCES AND PENALTIES

Accounts to be kept

12.—(1) A promoter of a private lottery shall —

- (a) keep and retain in safe custody any book of accounts, record or document in respect of —

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- (i) all moneys received by him in respect of the lottery; and
 - (ii) all costs, charges and expenses incurred by him in the promotion of the lottery,
- for a period beginning with the date of the lottery and ending 5 years from that date;
- (b) ensure that every account, record or document which the Commissioner deems necessary for the assessment of duty payable be audited by a public accountant and furnished to the Commissioner —
 - (i) in the case of a single lottery, within 14 days after the date on which the winners of prizes are determined; or
 - (ii) in the case of a series or a number of lotteries promoted or conducted during a calendar month, within 14 days after the last day of that calendar month;
 - (c) within 6 months after the close of each financial year, prepare and submit financial statements audited by a public accountant to the Commissioner; and
 - (d) furnish to the Commissioner any declaration, return, form and document in such form and manner and by such time as may be prescribed or as the Commissioner may determine.

(2) The Commissioner may, in any particular case or class of cases, as he thinks fit, extend the time within which such account may be furnished under subsection (1).

Power of Commissioner to obtain information

13.—(1) If the Commissioner has reasonable cause to believe that an offence under section 20(2) or (3) has been committed, he or any officer of a public authority authorised by him —

- (a) may access all buildings, places, documents, computers, computer programs and computer software (whether installed in a computer or otherwise) at any time;
- (b) may access any information, code or technology which has the capability of retransforming or unscrambling encrypted data contained in or available to such computers into readable and comprehensive format or text;

- (c) may, without fee or reward, inspect, copy or make extracts from any such document, computer, computer program, computer software or computer output;
- (d) may, at any reasonable time, inspect and check the operation of any computer, device, apparatus or material which is or has been in use in connection with anything to which this section applies;
- (e) may take possession of any such document, computer, device, apparatus, material, computer program or computer software where in his opinion —
 - (i) the inspection, checking, copying thereof or extraction therefrom cannot reasonably be performed without taking possession;
 - (ii) any such items may be interfered with or destroyed unless possession is taken; or
 - (iii) any such items may be required as evidence in proceedings in respect of an offence under this Act or in proceedings for the recovery of duty or penalty, or in proceedings by way of an appeal against an assessment; and
- (f) may require —
 - (i) the person by whom or on whose behalf the computer is or has been used, or any person having charge of, or otherwise concerned with the operation of the computer, device, apparatus or material, to provide the Commissioner or officer with such reasonable assistance as he may require for the purposes of this section; and
 - (ii) any person in possession of decryption information to grant him access to such decryption information necessary to decrypt data required for the purposes of this section.

(2) The Commissioner may require any person to give orally or in writing, as may be required, all such information concerning his or any other person's transactions made in the course of a private lottery or business as may be demanded of him by the Commissioner for the purposes of this Act.

(3) No person shall, by virtue of this section, be obliged to disclose any particulars which he is under any statutory obligation to observe secrecy.

(4) Any person who —

- (a) without reasonable excuse, fails or neglects to comply with any notice issued by the Commissioner or any officer authorised by him under this section; or
- (b) obstructs the exercise of powers under this section,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(5) In this section —

“computer” has the same meaning as in the Computer Misuse Act (Cap. 50A);

“computer output” has the same meaning as in the Computer Misuse Act.

Power of Commissioner to assess duty due

14.—(1) Where —

- (a) a promoter of any private lottery has failed to furnish any books of accounts, returns, records or documents under section 12, or keep any books of accounts, records or documents and afford facilities necessary to verify such books of accounts; or
- (b) it appears to the Commissioner that such books of accounts, returns, records or documents are incomplete or incorrect,

the Commissioner may to the best of his judgment assess the amount of duty due from that promoter and notify the promoter (in writing) of it.

(2) In any case, where, in the opinion of the Commissioner, any form of fraud or wilful default has been committed by or on behalf of the promoter in connection with or in relation to duty, the Commissioner may, to the best of his judgment, assess the amount of duty due from that promoter and notify the promoter (in writing) of it for the purpose of making good any loss of duty or payment or refund of duty attributable to the fraud or wilful default.

(3) The Commissioner may, at any time within 5 years after the submission of the book of accounts, return, record or document, make all such alterations or additions to the assessment of duty made under this section as he thinks necessary to ensure the correctness thereof and notify the promoter of the private lottery accordingly.

(4) Where the promoter of the private lottery assessed to pay duty by the Commissioner under subsection (1) or (2) is aggrieved by such assessment, he may apply to the Commissioner, by notice of objection in writing, to review and revise the assessment made upon him.

(5) An application made under subsection (4) shall state precisely the grounds of his objections to the assessment and shall be made within 14 days from the date of the notice from the Commissioner.

(6) The Commissioner shall examine the notice of objection and may cancel, vary or confirm the assessment.

(7) Where the objector is aggrieved by the Commissioner's decision on his application for review and revision of the assessment, he may, within 30 days after being notified of that decision, appeal against such decision to the Minister for Finance whose decision shall be final.

Duty, etc., on lotteries

15.—(1) There shall be charged —

- (a) a duty of 30% on the total amount raised from any private lottery (not being one that is conducted using a fruit machine) by the promoter of the private lottery as shown in the return; and
- (b) a duty of 9.5% on the total amount wagered by players of each fruit machine in order to play it (without any deduction of winnings paid out) as shown in the return.

(2) The Minister for Finance may, by order published in the *Gazette*, vary the rates of duty under subsection (1).

(3) For the purposes of subsection (1), the “total amount” shall exclude the amount of goods and services tax charged on the supply of any private lottery or the operation of any fruit machine, as the case may be.

(4) Such duty shall, notwithstanding any objection or appeal against the assessment on which the duty is levied, be payable —

- (a) in the case of a single lottery, within 14 days after the date on which the winners of prizes are determined; or
- (b) in the case of a series or a number of lotteries promoted or conducted during a calendar month, within 14 days after the last day of that calendar month.

(5) It shall not be necessary to make any demand for the payment of duty under this Act.

(6) Where, for any reason, the whole or any part of the duty which ought to have been paid under this Act, after having been paid, has been erroneously refunded, the person liable to pay the duty or the person to whom the refund was erroneously made, as the case may be, shall repay the amount refunded to him in excess, within 15 days of his receiving a demand from the Commissioner, without prejudice to any other remedy for the recovery of the amount due.

(7) Where, for any reason, any part of the duty which ought to have been paid under this Act was not paid —

(a) by the time specified for the payment of duty in subsection (4), a penalty of 5% of the unpaid duty shall be added thereto; and

(b) within 7 days after the date specified for the payment of duty in paragraph (a), a further penalty of 5% of the unpaid duty shall be added thereto.

(8) Any penalty imposed under subsection (7) shall be recoverable as if it were duty due and payable under this Act.

(9) Where the Commissioner finds, after the time specified for the payment of duty in subsection (4), that any additional duty ought to have been payable, he may impose any penalty under subsection (7) immediately without making any demand for the payment of duty.

(10) The Commissioner may for any good cause shown remit the whole or any part of any penalty imposed under subsection (7).

Duty and penalty payable by promoter

16.—(1) The duty and penalty required to be paid under this Act shall be payable by the promoter of the private lottery.

(2) Where the promoter, being a society, defaults in the payment of the duty or penalty or any part thereof, any person who is a member of the governing body or board of trustees of the society shall be jointly and severally liable with the society for the payment of any amount due in respect of such duty and penalty.

(3) The Minister for Finance may, in his discretion, remit, wholly or in part, the duty payable by any person under this Act.

Revision and claim for overpaid duty

17. If the promoter of any private lottery has, for any period —

- (a) made an error in the book of accounts, return, record or document submitted to the Commissioner for that period; or
- (b) paid duty in excess of the amount payable for that period,

he may, by notice in writing, request a revision by the Commissioner of the book of accounts, return, record or document and the refund of any duty overpaid, within a period of 5 years after the date the book of accounts, return, record or document was submitted.

Refund of overpaid duty

18.—(1) If it is proved to the satisfaction of the Commissioner that the promoter of any private lottery has paid duty in excess of the amount payable, he shall be entitled to have the amount so paid in excess refunded.

(2) Every claim for repayment under this section shall be made within 5 years after the payment of the duty claimed to be paid in excess.

Power to appoint agent

19.—(1) The Commissioner may, by notice in writing, if he thinks it is necessary, declare any person to be the agent of a promoter of any private lottery.

(2) The person declared to be the agent under subsection (1) shall be the agent of such promoter for the purposes of this Act and may be required to pay any duty or penalty from any moneys which, at the date of the receipt of the notice, or at any time during the period of 90 days thereafter, may be held by him for or due by him to the promoter whose agent he has been declared to be.

(3) In default of payment under subsection (2), the duty or penalty outstanding shall be recoverable from such person declared to be the agent under subsection (1) in the manner provided by section 22.

(4) For the purposes of this section, the Commissioner may require any person to give him information as to any moneys, funds or other assets which may be held by him for, or of any moneys due by him to, any other person.

(5) Where any person declared by the Commissioner to be the agent of the promoter under subsection (1) is aggrieved by such declaration, he may, by notice in writing to the Commissioner within 14 days, or within such further time as the Commissioner in his discretion may allow, object to the declaration.

(6) The Commissioner shall examine the objection and may cancel, vary or confirm the declaration.

(7) Where the objector is aggrieved by the Commissioner's decision upon his objection, he may appeal against such decision to the Minister for Finance whose decision shall be final.

(8) Where an agent of a promoter of any private lottery makes any payment of moneys to the Commissioner under this section —

- (a) the agent shall be deemed to have been acting under the authority of the promoter by whom the duty is payable (referred to in this section as the defaulting taxpayer);
- (b) the agent is hereby indemnified in respect of the payment to the Commissioner;
- (c) the amount of duty or penalty due from the defaulting taxpayer shall be reduced by the amount paid by the agent to the Commissioner; and
- (d) the amount of the reduction shall, to the extent of that amount, be deemed to have been paid to the defaulting taxpayer in accordance with any law, contract or scheme governing the payment of moneys held by the agent for or due from the agent to the defaulting taxpayer.

Offences of non-compliance with section 12, etc.

20.—(1) If the promoter of any private lottery fails to comply with any of the provisions of section 12, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

(2) The promoter of any private lottery who submits to the Commissioner any book of accounts or return which is incorrect in any material particular shall be guilty of an offence for which, on conviction, he shall pay a penalty equal to the amount of duty underpaid or would have been so underpaid in consequence of the offence if the offence had

not been detected and shall also be liable to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 2 years or to both.

(3) The promoter of any private lottery who, with intent to evade the duty chargeable under this Act —

- (a) fails to submit any audited account to the Commissioner; or
- (b) submits to the Commissioner any audited account which is false in any material particular,

shall be guilty of an offence for which, on conviction, he shall pay a penalty of 4 times the amount of the duty underpaid or would have been so underpaid in consequence of the offence if the offence had not been detected and shall also be liable to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 5 years or to both.

Penalty for promoting private lottery without permit, etc.

21.—(1) Any person who promotes or conducts any private lottery without a valid permit shall be guilty of an offence and shall be liable on conviction —

- (a) if one or more fruit machines are used in the promotion or conduct of the lottery, to a fine of not less than \$10,000 for each machine (but not exceeding in the aggregate \$200,000) or to imprisonment for a term not exceeding 5 years or to both; or
- (b) in any other case, to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 3 years or to both.

(2) Any person who promotes or conducts any private lottery —

- (a) during the period of suspension of the permit granted in respect of that lottery; or
- (b) in contravention of any condition of the permit granted in respect of that lottery,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 12 months or to both.

(3) Any person selling, offering for sale, giving, delivering or collecting tickets in a private lottery which is promoted, held or managed outside Singapore, or found in possession of 10 or more tickets or of any account, memorandum or record of stakes or wagers in or relating to such private

lottery, shall be presumed, until the contrary is proved, to be conducting a private lottery then in progress.

(4) Where one or more fruit machines are found on a part of any premises used by a society for its purposes, being a part that is accessible to members of the society, the occupier of those premises shall be presumed, until the contrary is proved, to be promoting a private lottery to members of the society.

(5) Any person abetting the commission of an offence referred to in subsection (1) or (2) shall be guilty of an offence and shall be liable on conviction to the punishment specified in that subsection.

Recovery of duties and penalties

22.—(1) Notwithstanding the provisions of any other written law, any duty or penalty due under this Act may be claimed by way of a writ of summons.

(2) The Commissioner may, in his own name, sue for any such duty or penalty and shall be entitled to all costs allowed by law against the person liable thereto.

(3) The Commissioner may appear personally or by counsel in any suit instituted under this section.

(4) In any suit under this section, the production of a certificate signed by the Commissioner giving the name and address of the defendant and the amount of tax or penalty due by him shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgment for that amount.

Service of notices, orders and documents

23.—(1) Any notice, order or document (other than a summons or a notice to attend court) required or permitted to be served on a person under this Act may be served on that person —

- (a) by delivering it personally to that person;
- (b) by addressing it to that person and delivering it at the last known residential address of that person to an adult person who is a member of his family;
- (c) by addressing it to that person and delivering it at the last known business address of that person to his employee or by addressing

it to his advocate (if any) and delivering it to the advocate at the advocate's office;

- (d) by sending it by registered post addressed to that person at his last known residential or business address, or sending it by registered post addressed to his advocate (if any) at the advocate's office;
- (e) by addressing it to that person and transmitting it by facsimile to his last known facsimile number, or addressing it to his advocate (if any) and transmitting it by facsimile to the advocate's office facsimile number;
- (f) by leaving it at his last known residential or business address, if service cannot be effected under paragraphs (a) to (e);
- (g) in the case of a body corporate or a limited liability partnership —
 - (i) by delivering it to the director, manager or secretary, or other like officer of the body corporate or limited liability partnership, at its registered office or principal place of business;
 - (ii) by delivering it to the advocate (if any) of the body corporate or limited liability partnership at the advocate's office;
 - (iii) by sending it by registered post addressed to the body corporate or limited liability partnership at the registered office or principal place of business of the body corporate or limited liability partnership;
 - (iv) by sending it by registered post addressed to the advocate (if any) of the body corporate or limited liability partnership at the advocate's office;
 - (v) by addressing it to that body corporate or limited liability partnership and transmitting it to the last known facsimile number of the body corporate or limited liability partnership; or
 - (vi) by addressing it to the advocate (if any) of the body corporate or limited liability partnership and transmitting it by facsimile to the advocate's office facsimile number;

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- (h) in the case of a partnership other than a limited liability partnership —
- (i) by delivering it to any one of the partners or the secretary, or other like officer of the partnership, at its registered office or principal place of business;
 - (ii) by delivering it to the advocate (if any) of the partnership at the advocate's office;
 - (iii) by sending it by registered post addressed to the partnership at the registered office or principal place of business of the partnership;
 - (iv) by sending it by registered post addressed to the advocate (if any) of the partnership at the advocate's office;
 - (v) by addressing it to that partnership and transmitting it to the last known facsimile number of the partnership; or
 - (vi) by addressing it to the advocate (if any) of the partnership and transmitting it by facsimile to the advocate's office facsimile number;
- (i) in the case of an unincorporated association —
- (i) by delivering it to the president, the secretary or any member of the committee of the unincorporated association, or any person holding a position analogous to that of the president, secretary or member of the committee, at the address of the unincorporated association;
 - (ii) by delivering it to the advocate (if any) of the unincorporated association at the advocate's office;
 - (iii) by sending it by registered post addressed to the unincorporated association at the address of the unincorporated association;
 - (iv) by sending it by registered post addressed to the advocate (if any) of the unincorporated association at the advocate's office;
 - (v) by addressing it to the unincorporated association and transmitting it to the last known facsimile number of the unincorporated association; or

(vi) by addressing it to the advocate (if any) of the unincorporated association and transmitting it by facsimile to the advocate's office facsimile number; or

(j) by any other prescribed method.

(2) In the case of service under subsection (1)(a), the person to whom the notice, order or document is served must, if so required by the serving officer, acknowledge its receipt by signing on an acknowledgment slip.

(3) In the case of service under subsection (1)(b) and (c), the family member or employee to whom the notice, order or document is delivered must, if so required by the serving officer, acknowledge its receipt by signing on an acknowledgment slip and writing down his name, age, identity card or passport number, contact details and relationship to the person on whom the notice, order or document is intended to be served.

(4) In the case of service under subsection (1)(g)(i), (h)(i) and (i)(i), the person to whom the notice, order or document is delivered must, if so required by the serving officer, acknowledge its receipt by signing on an acknowledgment slip and writing down his name, age, identity card or passport number, contact details and position in the body corporate, limited liability partnership, partnership or unincorporated association, as the case may be, on which the notice, order or document is intended to be served.

(5) A reference in this Act to service by registered post is a reference to a postal service that records the posting and delivery of mail by the Postal Authority or public postal licensee.

(6) When a notice, order or document is served under this section, an affidavit of such service purporting to be made by the process server before an officer authorised to administer an oath shall be admissible in evidence.

Service of summons

24.—(1) A summons issued against a person must, as far as is reasonably practicable, be served in accordance with the mode of service referred to in section 23(1)(a).

(2) A summons issued against a body corporate or a limited liability partnership must, as far as is reasonably practicable, be served in accordance with the mode of service referred to in section 23(1)(g)(i) and if service cannot be effected by that mode, the summons may be served by

sending it by registered post addressed to the body corporate or limited liability partnership at the registered office or principal place of business of the body corporate or limited liability partnership.

(3) A summons issued against a partnership other than a limited liability partnership must, as far as is reasonably practicable, be served in accordance with the mode of service referred to in section 23(1)(h)(i) and if service cannot be effected by that mode, the summons may be served by sending it by registered post addressed to the partnership at the registered office or principal place of business of the partnership.

(4) A summons issued against an unincorporated association must, as far as is reasonably practicable, be served in accordance with the mode of service referred to in section 23(1)(i)(i) and if service cannot be effected by that mode, the summons may be served by sending it by registered post addressed to the unincorporated association at the address of the unincorporated association.

(5) Notwithstanding subsections (1) to (4), a summons may be served in any manner referred to in section 23(1) if any of the following persons, as the case may be, consents to such mode of service:

- (a) the person on whom the summons is to be served;
- (b) the director, manager or secretary or other like officer of a body corporate or limited liability partnership on whom the summons is to be served;
- (c) any of the partners or the secretary or other like officer of a partnership (other than a limited liability partnership) on whom the summons is to be served; or
- (d) the president, the secretary or any member of the committee of an unincorporated association (or any person holding a position analogous to that of the president, secretary or member of the committee) on whom the summons is to be served.

(6) Where a summons is issued against a person who cannot, by the exercise of due diligence, be found, the summons may be served by leaving a copy thereof for him with some adult member of his family or with his employee residing with him.

(7) Where a summons is issued against a person who cannot, by the exercise of due diligence, be found, and the summons cannot be effected in accordance with subsection (6), the serving officer shall affix a copy of

the summons to some conspicuous part of the place in which the person summoned ordinarily resides, and in such a case, the summons, if the court so directs before or after such affixing, shall be deemed to have been duly served.

Moneys collected under Act

25. All fees, fines, duties, financial penalties, composition amounts and any other moneys collected under this Act shall be paid into the Consolidated Fund.

PART V

MISCELLANEOUS

Search of premises

26.—(1) If the Permit Officer has reasonable cause to believe that an offence under section 21 is being, has been or is about to be committed on any premises, he may authorise in writing any police officer to enter the premises at any time and if necessary by force, and to search them.

(2) Any police officer who enters the premises under such authority may search the premises and seize and retain any machine or part thereof, document, money or other thing found therein which the police officer has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such offence.

(3) Any person who obstructs a police officer in the exercise of his powers under subsection (1) or (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$20,000 or to imprisonment for a term not exceeding 12 months or to both.

Offences committed by bodies corporate, etc.

27.—(1) Where an offence under this Act which has been committed by a body corporate is proved to have been committed with the consent or connivance of a director, manager, secretary or any similar officer of the body corporate, or any person who was purporting to act in any such capacity, he, as well as the body corporate, shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(2) Where the affairs of a body corporate are managed by its members, subsection (1) shall apply in relation to the acts and defaults of a member in connection with his functions of management as if he were a director of the body corporate.

(3) Proceedings for an offence under this Act alleged to have been committed by a partnership shall be brought in the name of the partnership and not in that of the partners, but without prejudice to any liability of the partners under subsection (5).

(4) A fine imposed on a partnership on its conviction in such proceedings shall be paid out of the partnership assets.

(5) Where an offence under this Act committed by a partnership is proved to have been committed with the consent or connivance of a partner, the partner shall also be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

Forfeiture

28.—(1) A court may order that —

- (a) any money or other valuable thing shown to the court's satisfaction to represent the price of tickets or chances, or prize money or prizes, in a private lottery promoted or conducted in contravention of section 21; or
- (b) any machine or part thereof, document or other thing shown to the court's satisfaction to relate to the commission of an offence under section 21,

shall be forfeited to the Government, and either destroyed or otherwise dealt with in such manner as the court may order.

(2) Where —

- (a) the court proposes to order anything to be forfeited under this section; and
- (b) a person claiming to have an interest in it applies to be heard by the court,

the court shall not order it to be forfeited unless that person has been given an opportunity to show cause why the order should not be made.

(3) The court may make an order under this section notwithstanding that no person has been charged with or convicted of an offence under section 21 in relation to the thing to be forfeited.

Composition of offences

29.—(1) The Commissioner may, in his discretion, compound —

- (a) an offence under section 11(4) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding \$2,500;
- (b) an offence under section 13(4) or 20(1) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding \$500;
- (c) an offence under section 20(2) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding half the amount of duty underpaid or \$2,500, whichever is the lower;
- (d) an offence under section 20(3) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding 2 times the amount of duty underpaid or \$5,000, whichever is the lower; or
- (e) an offence under any regulations made under section 32(2) by collecting from a person reasonably suspected of having committed an offence under the said regulations a sum not exceeding \$500.

(2) The Permit Officer may, in his discretion, compound —

- (a) an offence under section 21(2) or (5) in respect of the abetment of the commission of an offence referred to in section 21(2), by collecting from a person reasonably suspected of having committed the offence a sum not exceeding \$2,500; or
- (b) an offence under any regulations made under section 32(1) by collecting from a person reasonably suspected of having committed an offence under the said regulations a sum not exceeding \$2,500.

(3) On payment of such sum of money, no further proceedings shall be taken against that person in respect of that offence.

Jurisdiction of court

30. Notwithstanding any provision to the contrary in the Criminal Procedure Code 2010 (Act 15 of 2010), a District Court shall have jurisdiction to try any offence under this Act and shall have power to impose the full penalty or punishment in respect of the offence.

Power to exempt

31.—(1) The Minister may, in his discretion, from time to time, by order and either generally or for any period specified in the order and subject to such conditions as may in the order be stated, exempt from all or any of the provisions of this Act any social welfare society promoting a private lottery for purposes conducive to the welfare of the public or any class thereof.

(2) In this section —

“Minister” means —

- (a) for the purposes of sections 7 and 21 and regulations made under section 32(1), the Minister for Home Affairs; or
- (b) for the purposes of sections 12 to 20 and regulations made under section 32(2), the Minister for Finance;

“social welfare society” means a society which principal object is the promotion of the welfare of the public or any class thereof and which is in receipt of a monetary grant from the Government.

Regulations

32.—(1) The Minister for Home Affairs may make regulations —

- (a) to provide for the manner in which private lotteries are to be conducted or promoted; and
- (b) to carry section 7 or 8 into effect, which may include fees payable under this Act and the remission, wholly or in part, of such fees.

(2) The Minister for Finance may make regulations —

- (a) to provide for the manner in which the duty chargeable under this Act shall be payable;

- (b) to prescribe the declarations, returns, forms and documents to be submitted by the promoter of a private lottery and the time and manner of such submissions; and
 - (c) to prescribe any other matter which may be necessary or expedient for the purpose of carrying section 6(7), 11, 12, 15 or 16 into effect.
- (3) Regulations made under subsections (1) and (2) may provide —
- (a) that a contravention of any specified provision thereof shall be an offence; and
 - (b) for penalties not exceeding a fine of \$20,000 or imprisonment for a term not exceeding 12 months or both for each offence.

Repeal

33. The Private Lotteries Act (Cap. 250) and the Private Lotteries (Amendment) Act 2006 (Act 16 of 2006) are repealed.

Consequential amendments to other written laws

34.—(1) The provisions of the Acts specified in the first column of the Schedule are amended in the manner set out in the second column thereof.

(2) Any written law or document referring to the repealed Act shall, as far as may be necessary for preserving its effect, be construed as referring or as including a reference to this Act.

(3) In this section, “repealed Act” means the Private Lotteries Act (Cap. 250, 1985 Ed.) repealed by this Act.

Savings and transitional provisions

35.—(1) Any permit granted under section 4 of the repealed Act before the appointed day, being a permit that is in force immediately before that date, shall, unless suspended or revoked —

- (a) be deemed to be a permit granted by the Permit Officer under section 8 of this Act;
- (b) expire on the date it would have expired had this Act not been enacted; and
- (c) be subject to those conditions imposed on it under section 5 of the repealed Act in force immediately before the appointed day,

as if those conditions had been imposed by the Permit Officer under section 9 of this Act.

(2) Unless an election is made under subsections (3) and (4), a promoter with a deemed permit under subsection (1)(a) shall, for a period of one month after the appointed day or such longer period not exceeding 3 months as the Minister for Finance may notify in the *Gazette* (referred to in this section as the transitional period), continue to pay duty in respect of the total amount accruing from the operation of fruit machines under section 7 of the repealed Act in force immediately before the appointed day.

(3) A promoter of a private lottery under subsection (2) may make an irrevocable election to pay duty under section 15 before the expiration of the transitional period.

(4) A promoter of a private lottery who makes an election under subsection (3) shall notify the Commissioner, whether in writing or otherwise, of such election and the date from which it is ready to pay duty under section 15.

(5) The Commissioner may, by notice in writing, require any promoter of a private lottery with a permit that is in force immediately before the appointed day to —

- (a) provide such information or document; or
- (b) produce such book, account or record,

at such time and in such manner as the Commissioner may reasonably require for the purpose of ascertaining the final duty payable by the promoter under section 7 of the repealed Act before the application of section 15 to such promoter under subsection (2) or (3), as the case may be.

(6) Any promoter of a private lottery who fails to or neglects to furnish any information, document, book, account or record required by the Commissioner under subsection (5) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 6 months or to both.

(7) The Commissioner may, in his discretion, compound an offence under subsection (6) by collecting from a person reasonably suspected of having committed the offence a sum not exceeding \$500.

(8) For a period of 2 years after the commencement of this section, the Minister for Finance may, by regulations, prescribe such provisions of a savings or transitional nature consequent on the enactment of any provision of this Act as he may consider necessary or expedient.

(9) In this section, “repealed Act” means the Private Lotteries Act (Cap. 250, 1985 Ed.) repealed by this Act.

THE SCHEDULE

Section 34(1)

CONSEQUENTIAL AMENDMENTS TO OTHER WRITTEN LAWS

First column

Second column

- | | |
|---|--|
| <p>1. Betting and Sweepstake Duties Act
(Chapter 22, 1999 Ed.)

Section 2</p> | <p>Delete the definition of “Commissioner” and substitute the following definition:

““Commissioner” means the Commissioner of Betting Duties or any Deputy Commissioner of Betting Duties or Assistant Commissioner of Betting Duties appointed under the Private Lotteries Act 2011;”.</p> |
| <p>2. Casino Control Act
(Chapter 33A, 2007 Ed.)

Section 105(2)</p> | <p>Delete the words “Private Lotteries Act (Cap. 250)” in paragraph (b) and substitute the words “Private Lotteries Act 2011”.</p> |
| <p>3. Civil Law Act
(Chapter 43, 1999 Ed.)

Section 5</p> | <p>(a) Delete the words “section 4 of the Private Lotteries Act (Cap. 250)” in subsection (3A)(d) and substitute the words “section 8 of the Private Lotteries Act 2011”.</p> |

