



# LAWS OF MALAYSIA

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REPRINT

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**Act 201**

## **BETTING AND SWEEPSTAKE DUTIES ACT 1948**

*Incorporating all amendments up to 1 January 2006*

PUBLISHED BY  
THE COMMISSIONER OF LAW REVISION, MALAYSIA  
UNDER THE AUTHORITY OF THE REVISION OF LAWS ACT 1968  
IN COLLABORATION WITH  
PERCETAKAN NASIONAL MALAYSIA BHD  
2006

**BETTING AND SWEEPSTAKE DUTIES ACT 1948**

First enacted ... .. 1948 (Ordinance No. 6  
of 1948)

Revised ... .. 1978 (Act 201 w.e.f.  
15 February 1978)

*PREVIOUS REPRINT*

*First Reprint* ... .. 2001

**LAWS OF MALAYSIA****Act 201****BETTING AND SWEEPSTAKE DUTIES ACT 1948**

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**ARRANGEMENT OF SECTIONS**

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## LAWS OF MALAYSIA

### Act 201

#### BETTING AND SWEEPSTAKE DUTIES ACT 1948

An Act relating to duties on betting and sweepstakes.

[*Peninsular Malaysia—6 March 1948;*  
*Sabah and Sarawak—15 April 1992,*  
*P.U. (B) 164/1992;*  
*Federal Territory of Labuan—15 April 1992,*  
*P.U. (B) 165/1992]*

#### Short title and application

1. (1) This Act may be cited as the Betting and Sweepstake Duties Act 1948.

\* (2) This Act shall apply to Peninsular Malaysia only.

#### Interpretation

1A. In this Act, unless the context otherwise requires—

“the Board” means the Totalisator Board established by the Racing (Totalisator Board) Act 1961 [*Act 494*];

“the promoter” means the Board, or the secretary of the racing club or association which has promoted any totalisator, *parimutuel* or sweepstake, as the circumstances may require;

“Peninsular Malaysia” has the meaning assigned thereto in section 3 of the Interpretation Act 1948 and 1967 and includes the Federal Territory.

#### Duty on bets and sweepstakes

2. (1) On every bet made on any totalisator or *pari-mutuel* promoted by the Board or any racing club established in Peninsular Malaysia or association in accordance with any approved scheme under

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\*NOTE—This Act is applicable to Sabah dan Sarawak—*vide* P.U. (A) 377/1991 and applicable to Federal Territory of Labuan—*vide* P.U. (A) 376/1991.

section 16 of the Racing (Totalisator Board) Act 1961, there shall be charged a duty which shall be such *per centum* of the amount of the bet as the Minister of Finance may from time to time fix by order published in the *Gazette*.

(2) On every sweepstake promoted by any racing club established in Peninsular Malaysia or association on the result of a horse race or other race, whether such race takes place in, or outside Malaysia, there shall be charged a duty which shall be such *per centum* of the amount contributed towards such sweepstake, as the Minister of Finance may from time to time fix by order published in the *Gazette*.

### **Statement by promoter**

3. (1) The promoter shall draw up a statement of the amounts received as bets on each race and of the amounts contributed to each sweepstake and shall, as may by the Collector of Stamp Duties in each case be determined, either affix thereto adhesive stamps to the value of the duty chargeable under section 2, or pay the amount of duty so chargeable in lawful currency of Malaysia.

(2) The statement referred to in subsection (1) shall be delivered to the Collector:

- (a) in the case of bets made on any totalisator or *pari mutuel*, within fifteen days after the last day of the race meeting at which such bets were made, or
- (b) in the case of a sweepstake, within seven days after the day on which the sweepstake was closed,

and the Collector shall, if he has required the duty to be paid by means of adhesive stamps, cancel the stamps, or, if he has required the duty to be paid in lawful currency of Malaysia, issue a receipt for the amount paid.

(3) (*Deleted by Act 12 of 1961*).

### **Production of documents**

4. The Collector of Stamp Duties may at all reasonable times require the production of any books, accounts, vouchers or other documents relating to any totalisator, *pari mutuel* or sweepstake promoted by the Board or by any racing club or association.

**Duty payable to be a debt due to the Government of Malaysia**

**5.** (1) The duty required to be paid under this Act shall be a debt due to the Government of Malaysia and shall be recoverable by any of the ways and means in force for the time being for the recovery of debts due to the Government.

(2) The amount of any duty due under this section shall be included among the debts which under \*section 43 of the Bankruptcy Act 1967 [*Act 360*], or section 292 of the Companies Act 1965 [*Act 125*], are to be paid in priority to all other debts in the distribution of the property of a bankrupt or a person dying insolvent or in the winding up of an insolvent company, as the case may be.

**Saving**

**6.** Save in respect of a sweepstake promoted by a racing club established in Peninsular Malaysia on the result of a horse race nothing in this Act shall be deemed to permit or enable any person to take part in any sweepstake promoted by a club, association or society of which he is not a member.

**Penalty**

**7.** (1) If the promoter fails to deliver the statements to the Collector of Stamp Duties as provided in section 3, he shall be liable to a fine not exceeding five hundred ringgit.

(2) If the promoter, with intent to evade the duty chargeable under this Act draws up a statement referred to in section 3 which is false in any material particular he shall be liable to a fine not exceeding one thousand ringgit or four times the amount of the duty payable, whichever is higher.

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\*NOTE—Previously referred to section 38 of the Bankruptcy Enactment 1921 [*Chapter 55*] pertaining to “Priority of debts”.

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#### BETTING AND SWEEPSTAKE DUTIES ACT 1948

##### LIST OF AMENDMENTS

Amending law	Short title	In force from
Ord. 39/1950	Betting and Sweepstake Duties (Amendment) Ordinance 1950	15-08-1950
Ord. 64/1952	Betting and Sweepstake Duties (Amendment) Ordinance 1952	30-12-1952
Ord. 59/1957	Betting and Sweepstake Duties (Amendment) Ordinance 1957	28-11-1957 01-12-1957
Act 12/1961	Betting and Sweepstake Duties (Amendment) Act 1961	27-03-1961
Act 44/1965	Racing Club (Public Sweepstakes) Act 1965	01-08-1965
Act 17/1967	Racing Club (Public Sweepstakes) (Amendment) Act 1967	06-04-1967
Act 65	Gaming Tax Act 1972	01-03-1972
Act 160	Malaysian Currency (Ringgit) Act 1975	29-08-1975
P.U. (A) 376/1991	Modification of Laws (Common Gaming Houses, Lotteries, Betting, Betting and Sweepstakes Duties and Racing (Totalisator Board)) (Extension to the Federal Territory of Labuan) Order 1991	15-04-1992
P.U. (A) 377/1991	Modification of Laws (Common Gaming Houses, Lotteries, Betting, Betting and Sweepstake Duties and Racing (Totalisator Board)) (Extension to the States of Sabah and Sarawak) Order 1991	15-04-1992

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#### LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
1A	Act 12/1961	27-03-1961
2	Act 39/1950	15-08-1950
	Act 64/1952	30-12-1952
	Act 59/1957	01-12-1957
	Act 12/1961	27-03-1961
	Act 65	01-03-1972
	Act 17/1967	06-04-1967
3	Act 64/1952	30-12-1952
	Act 12/1961	27-03-1961
4	Act 64/1952	30-12-1952
	Act 12/1961	27-03-1961
5	Act 59/1957	28-11-1957
6	Act 44/1965	01-08-1965
	Act 17/1967	06-04-1967
7	Act 160	29-08-1975

