
CHAMBERS GLOBAL PRACTICE GUIDES

Gaming Law 2023

Definitive global law guides offering
comparative analysis from top-ranked lawyers

Australia: Law & Practice

Lau Kok Keng, Yong Yi Xiang,
Edina Lim and Zachary Foo
Rajah & Tann Singapore LLP



SINGAPORE

Law and Practice

Contributed by:

Lau Kok Keng, Yong Yi Xiang, Edina Lim and Zachary Foo
Rajah & Tann Singapore LLP



Contents

1. Introduction p.6

1.1 Current Outlook and Recent Changes p.6

2. Jurisdictional Overview p.7

2.1 Online p.7

2.2 Land-Based p.7

3. Legislative Framework p.8

3.1 Key Legislation p.8

3.2 Definition of Gambling p.9

3.3 Definition of Land-Based Gambling p.10

3.4 Definition of Online Gambling p.10

3.5 Key Offences p.10

3.6 Penalties for Unlawful Gambling p.14

3.7 Recent or Forthcoming Legislative Changes p.14

4. Licensing and Regulatory Framework p.14

4.1 Regulatory Authority p.14

4.2 Regulatory Approach p.14

4.3 Recent or Forthcoming Changes p.15

4.4 Types of Licences p.15

4.5 Availability of Licences p.16

4.6 Duration of Licences p.16

4.7 Application Requirements p.16

4.8 Application Timing p.17

4.9 Application Fees p.17

4.10 Ongoing Annual Fees p.18

5. Land-Based Gambling p.18

5.1 Premises Licensing p.18

5.2 Recent or Forthcoming Changes p.19

6. Online Gambling p.19

6.1 B2C Licences p.19

6.2 B2B Licences (Suppliers, Software, Etc) p.19

6.3 Affiliates p.20

6.4 White Labels p.20

6.5 Recent or Forthcoming Changes p.20

6.6 Technical Measures p.20

7. Responsible Gambling (RG), Also Known as Safer Gambling (SG) p.21

- 7.1 RG Requirements p.21
- 7.2 Recent or Forthcoming Changes p.21
- 7.3 Gambling Management Tools p.21

8. Anti-money Laundering (AML) p.22

- 8.1 AML Legislation p.22
- 8.2 Recent or Forthcoming Changes p.23
- 8.3 AML Requirements p.23

9. Advertising p.23

- 9.1 Regulatory/Supervisory Agency p.23
- 9.2 Definition of Advertising p.24
- 9.3 Key Legal, Regulatory and Licensing Provisions p.24
- 9.4 Restrictions on Advertising p.24
- 9.5 Sanctions/Penalties p.25
- 9.6 Recent or Forthcoming Changes p.25

10. Acquisitions and Changes of Control p.25

- 10.1 Disclosure Requirements p.25
- 10.2 Change of Corporate Control Triggers p.25
- 10.3 Passive Investors Requirements p.26

11. Enforcement p.26

- 11.1 Powers p.26
- 11.2 Sanctions p.27
- 11.3 Financial Penalties p.27
- 11.4 Personal Sanctions p.28

12. Tax p.28

- 12.1 Tax Rate by Sector p.28

13. Anticipated Reform p.29

- 13.1 Anticipated Reform p.29

Rajah & Tann Singapore LLP is a leading full-service law firm in Singapore and one of the largest in South-East Asia. The firm has been at the leading edge of law in Asia, and has the region's leading gaming and gambling law practice. Rajah & Tann Singapore is a member firm of Rajah & Tann Asia, one of the largest regional networks, which brings together more than 800 fee earners from leading law firms in Cambodia, China, Indonesia, Lao PDR, Malaysia, My-

anmar, Thailand, Philippines and Vietnam, with each offering the highest standards of service to locally based clients while collectively having the capability to handle the most complex regional and cross-border transactions and to provide excellent legal counsel seamlessly across the region. In addition, as the Singapore member firm of the Lex Mundi Network, it offers clients access to legal support in more than 100 countries globally.

Authors



Lau Kok Keng has been in private practice in Singapore since 1990. He heads up Rajah & Tann Singapore LLP's gaming and gambling law practice, one of the few such dedicated

practices in the region. Kok Keng is recognised as a leading lawyer in his field by various publications, and is a member of the International Masters in Gaming Law. He has been representing and advising clients in the gambling industry for more than 20 years. Kok Keng has, through his extensive work with clients in the gambling industry, acquired an in-depth, practical understanding of various gaming operations, products and relationships. Such invaluable domain knowledge has been put to good use in the delivery of services to clients, which include state and private gambling operators, international land-based casinos, online bookmakers, gaming software vendors and distributors, and manufacturers of gaming equipment.



Yong Yi Xiang is an associate in Rajah & Tann Singapore LLP's intellectual property, technology, sports and gaming law practices. Yi Xiang's practice spans the various fields of

gambling, and he regularly delivers client-centric advice to local and international clients on Singapore's gambling landscape, including crafting an expert opinion on the legal and regulatory regime for Singapore's casino industry. Yi Xiang has also been appointed as Young Independent Counsel of the Supreme Court of Singapore, legal advisor to the Singapore Wushu Dragon and Lion Dance Federation and a tutor at the Faculty of Law, National University of Singapore.



Edina Lim is an associate in Rajah & Tann Singapore LLP's intellectual property, technology, sports and gaming law practices. Edina's gaming practice spans a wide range of

contentious and non-contentious matters. She regularly advises local and international clients on regulatory and compliance issues relating to gambling law. Edina also regularly publishes articles on gambling law in Singapore. Edina's other focus is on intellectual property law. She leverages such expertise to assist her gaming clients on IP issues that frequently arise in the course of their business.



Zachary Foo is an associate in Rajah & Tann Singapore LLP's intellectual property, technology, sports and gaming law practices. Zachary's gaming practice spans a wide range of

non-contentious matters and he has also assisted in crafting opinions on the legal and regulatory landscape for Singapore's gaming industry. He also practices in the intellectual property space, advising clients on brand protection, anti-counterfeiting and managing their portfolios.

Rajah & Tann Singapore LLP

9 Straits View #06-07
Marina One West Tower
Singapore 018937

Tel: +65 6232 0765
Fax: +65 6428 2118
Email: kok.keng.lau@rajahtann.com
Web: www.rajahtannasia.com

RAJAH & TANN ASIA

1. Introduction

1.1 Current Outlook and Recent Changes

The Singapore government has traditionally viewed gambling as a social vice, and has regulated the sector with a heavy touch. In recent years, the government has demonstrated its continued commitment to regulating gambling in Singapore. In April 2020, it announced that it would be reconstituting the existing Casino Regulatory Authority (CRA) into a new statutory board, the Gambling Regulatory Authority (GRA). The GRA would have the mandate to regulate the entire gambling landscape in Singapore, thus enabling a consolidation of resources and harmonisation in the regulatory approach across the different forms of gambling. In July 2021, the government issued a public consultation on proposed amendments to Singapore's gambling laws ("Public Consultation"). The proposed amendments were deemed necessary due to advancements in technology that have made gambling products more accessible online, and the blurring of boundaries between gambling and gaming, given that new business models have increasingly introduced gambling elements in products that are not traditionally related to gambling (eg, chance-based loot boxes in video games).

In March 2022, the Gambling Control Bill (GCB) and the Gambling Regulatory Authority Bill, implementing the aforesaid changes, were passed by Parliament. Among the key changes introduced in the GCB were:

- the definition of the term "gambling", which has gone through substantial amendments and has now become much wider;
- stipulating what constitutes conducting betting, gaming and a lottery, which now includes controlling or operating a com-

puter server located in Singapore that allows persons, whether in or outside of Singapore, to play games of chance for a prize, and a computer server wherever located that allows Singapore residents to play games of chance for a prize;

- the legalisation of terrestrial social gambling;
- introducing a new class licensing regime for lower-risk gambling products such as lotteries conducted to raise funds for charities, exempt charities and institutions of public character;
- games and lotteries conducted in the course of conducting a non-gambling event, as a form of entertainment or amusement for participants attending the non-gambling event (in-person or otherwise); and
- prescribing new offences such as proxy gambling and having a financial interest in an unlawful gambling service.

The Gambling Control Act (GCA) and the Gambling Regulatory Authority Act (GRAA) came into force on 1 August 2022 (save for Sections 137(1) and (2) which came into force on 1 June 2022). The new gambling legislation and the establishment of a new single regulator is expected to bring about a more consistent approach to decision-making in Singapore's gambling regulatory landscape.

The new class licence conditions for trade promotion and incidental games of chances and lotteries came into force on 1 February 2023. These may be found under Section 8 of the Gambling Control (Trade and Other Promotional Games and Lotteries – Class Licence) Order 2022 and Section 3 of the Gambling Control (Minor Gambling – Class Licence) Order 2022.

In the wake of one of the biggest money laundering probes in Singapore in August 2023, the

Singapore government has announced that they are reviewing Singapore's anti-money laundering legislation. See **8.2 Recent or Forthcoming Changes**.

Lastly, on 5 June 2023, the Singapore government announced that horse racing in Singapore is set to end on 5 October 2024. Notwithstanding this, legalised betting on overseas horse races is likely to continue to be allowed. See **5.2 Recent or Forthcoming Changes**.

2. Jurisdictional Overview

2.1 Online

All forms of online gaming in respect of games of chance, public lotteries, horse racing and betting on sporting events, are generally prohibited in Singapore by the GCA, unless granted a licence by the GRA, or if covered by a class licence in respect of such gaming.

Presently, Singapore Pools (Private) Limited ("Singapore Pools") is the only gambling operator authorised to conduct and offer online legalised non-casino gaming services, including betting on horse racing, sports betting and public lotteries. Singapore Pools is wholly owned by the Singapore Totalisator Board (STB), a statutory board under the purview of the Ministry of Finance.

Currently, class licences are available for:

- games and lotteries conducted for the purpose of various eligible objects;
- games and lotteries conducted by an education provider to promote or further research undertaken by the education provider or to encourage participation in a market survey by the education service provider in relation to

eligible subject matter concerning its business;

- games and lotteries conducted by an entity to encourage participation in a market survey in relation to eligible subject matter concerning the entity's or the entity's client's business;
- games and lotteries conducted primarily to promote trade in any goods or services;
- lotteries conducted to raise funds for charities, exempt charities and institutions of public character;
- games and lotteries conducted in the course of conducting a non-gambling event, as a form of entertainment or amusement for participants attending the non-gambling event (in-person or otherwise); and
- interactive online games of chance which are either free to play and do not consist of certain prohibited mechanics or images, or allows for the winning of prizes which may be money equivalent that are designed primarily for use in another in-game microtransaction.

The class licence in respect of mystery boxes, ie, boxes which contain an unknown prize, with a prize cap of SGD100 to make this a lower-risk gambling product, has yet to be issued.

Under Singapore law, bingo, fantasy sports and poker would be classified as games of chance and/or public lotteries, and hence would be prohibited if played for money or money equivalent, unless a licence is obtained.

Online social gaming is prohibited under the GCA if it allows the participants to win money or other valuable consideration.

2.2 Land-Based

All forms of land-based non-casino gaming in respect of games of chance, public lotteries, horse racing and betting on sporting events,

are generally prohibited in Singapore by the GCA, unless granted a licence by the GRA, or if covered by a class licence in respect of such gaming.

Singapore Pools is the only licensed gambling operator authorised to conduct and offer legalised land-based non-casino gaming services, including betting on horse racing, sports betting and public lotteries.

The class licences available for land-based non-casino gambling are similar to that for online gaming. The list of class licences may be referred to at **2.1 Online Gambling**.

All forms of land-based casino gambling are generally prohibited, unless a casino licence is obtained or the activity falls under an applicable class licence. In addition, under the GCA, certain forms of land-based social gaming are now permitted. Such social gaming must:

- be conducted by an individual in premises that are either the individual's home or another individual's home in Singapore;
- have as participants only individuals who are members of the same family or who know each other personally;
- be substantially spontaneous;
- not be promoted or conducted for the private gain of any person not participating in the gambling or in the course of any business;
- be conducted so that the only way a participant can make a profit or gain any other benefit as a result of the gambling is by winning; and
- be conducted in accordance with any conditions prescribed by the legislation.

3. Legislative Framework

3.1 Key Legislation

Online Gambling and Land-Based Non-Casino Gambling

The GCA regulates all forms of gambling activities save for land-based casino operations in Singapore as well as activities outside Singapore that are targeted at Singapore residents.

Key subsidiary legislation that have been gazetted to-date are as follows.

- Gambling Control (Trade and Other Promotional games and Lotteries – Class Licence) Order 2022 – grants a class licence in respect of games and lotteries conducted: (i) for the purpose of various eligible objects; (ii) by an education provider to promote or further research undertaken by the education provider or to encourage participation in a market survey by the education service provider in relation to eligible subject matter concerning its business; (iii) by an entity to encourage participation in a market survey in relation to eligible subject matter concerning the entity's or the entity's client's business, and (iv) games and lotteries conducted primarily to promote trade in any goods or services.
- Gambling Control (Fundraisers – Class Licence) Order 2022 – grants a class licence in respect of lotteries conducted to raise funds for charities, exempt charities and institutions of public character.
- Gambling Control (Minor Gambling – Class Licence) Order 2022 – grants a class licence in respect of games and lotteries conducted in the course of conducting a non-gambling event, as a form of entertainment or amusement for participants attending the non-gambling event (in-person or otherwise).

- **Gambling Control (Remote Games of Chance – Class Licence) Order 2022** – grants a class licence in respect of interactive online games of chance which are either free to play and do not consist of certain prohibited mechanics or images, or allows for the winning of prizes which may be money equivalent that are designed primarily for use in another in-game microtransaction.
- **Gambling Duties Act** – sets out the duties and taxes payable in respect of lawful betting, gaming and lotteries (including sweepstakes) by non-casino gambling operators.

Land-Based Casino Gambling

The Casino Control Act (CCA) regulates the two licensed casinos in Singapore.

The key subsidiary legislation under the CCA includes the following.

- **Casino Control (Casino Licence and Fees) Regulations 2009 (CCCLFR)** – sets out the process and payable fees for operators looking to apply for a casino licence.
- **The Casino Control (Casino Marketing Arrangements) Regulations 2013** – regulates the conduct of casino marketing arrangements between the two licensed casinos and the international market agent (IMA) and their representatives, as the case may be.
- **The Casino Control (Conduct of Gaming) Regulations 2009** – governs the issuance, redemption and use of chips and chip purchase vouchers, together with the conduct of table games offered at the casino.
- **The Casino Control (Credit) Regulations 2010** – regulates the extension of credit for gaming in a casino by a casino operator to a casino patron who is neither a Singaporean nor a permanent resident (PR).

- **The Casino Control (Entry Levy) Regulations 2010** – impose levies on Singaporeans and PRs who enter casinos.
- **The Casino Control (Gaming Equipment) Regulations 2009** – stipulates the conditions for approval for manufacturers and suppliers of gaming machines and equipment, and the requirements for gaming machines and equipment to be complied with.
- **The Casino Control (Internal Controls) Regulations 2013** – requires the two licensed casinos to implement controls, policies, procedures and processes for the operations of a casino or operations relating to casino marketing arrangements.
- **The Casino Control (Licensing of Special Employee) Regulations 2009** – regulates the application and grant of special employee licences for various categories of such employees.
- **The Casino Control (Problem Gambling – Exclusion Orders and Visit Limits) Rules 2008** – stipulates the procedures for the application of the various exclusion orders that can be imposed on individuals.

General Application

In respect of agreements by way of gaming or wagering, Section 5 of the Civil Law Act provides that all agreements by way of gaming or wagering will be null and void unless they are in respect of legalised gaming. However, contracts entered into by way of business and the making or performance of which constitutes an investment activity are deemed not to be gaming or wagering agreements.

3.2 Definition of Gambling

The term “gambling” is defined in the GCA as any of the following:

- betting;

- engaging in gaming activity; or
- participating in a lottery.

Betting is defined under the GCA as involving the payment or staking of any money or money equivalent or anything else of value on:

- the outcome of a race, competition, sporting event or other event or process, taking place in Singapore or elsewhere;
- the likelihood of anything occurring, or not occurring, in Singapore or elsewhere; or
- whether anything is or is not true.

Engaging in gaming activity is defined under the GCA as:

- playing a game of chance for a prize; or
- playing a gaming machine.

A game of chance is in turn defined as:

- a game that involves both an element of chance and an element of skill;
- a game that involves an element of chance that can be eliminated by superlative skill; or
- a game that is presented as involving an element of chance.

A lottery is defined as an arrangement or a scheme, competition or device, which may or may not involve multiple participants, for the distribution of prizes where:

- entitlement to participate in the arrangement, scheme, competition or device depends on the payment of or giving of any money or money equivalent or anything else of value by the participant; or the attendance or other qualification of the participant, without payment; and

- the distribution depends, at any stage of the arrangement, scheme, competition or device, on an element of chance (even if the arrangement, scheme, competition or device, in some other respects, involves a genuine or purported exercise of skill).

3.3 Definition of Land-Based Gambling

Land-based gambling would constitute all forms of gambling that are not carried out wholly or partially by remote communication.

3.4 Definition of Online Gambling

Online gambling would be considered as a form of remote gambling, which is defined as gambling in which a person participates by the whole or partial use of remote communication. Remote communication means communication done through the internet, telephone, television, radio or any other kind of electronic or other technology for facilitating communication.

3.5 Key Offences

Online Gambling and Land-based Non-Casino Gambling

- Unlawful conduct of betting operations, gaming or lotteries, save where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Unlawful conduct of betting operations, gaming or lotteries, where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding five years; and

- (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
- Conducting a betting operation, gaming or lottery outside of an approved gambling venue, save where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Conducting a betting operation, gaming or lottery outside of an approved gambling venue, where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding five years; and
 - (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
- Gambling with an unlicensed gambling service provider or at an unlawful gambling place:
 - (a) a fine not exceeding SGD10,000 and/or imprisonment for a term not exceeding six months.
- Having a financial interest in an unlawful gambling service:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Conducting a betting operation, gaming or lottery where the scope and manner of the betting operation, gaming or lottery has not been approved and/or contravenes the conditions in which approval has granted, save where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Conducting a betting operation, gaming or lottery where the scope and manner of the betting operation, gaming or lottery has not been approved and/or contravenes the conditions in which approval has granted, where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding five years; and
 - (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
- Owning or occupying a place and using or allowing said place to be used as an unlawful gambling place:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Organising or managing any unlawful gambling place, save where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.

- not exceeding ten years.
- Organising or managing any unlawful gambling place, where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding five years; and
 - (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
- Financing an unlawful gambling place, save where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Financing an unlawful gambling place, where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding five years; and
 - (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
- Being present in or entering or leaving an unlawful gambling place:
 - (a) a fine not exceeding SGD10,000 and/or imprisonment for a term not exceeding six months.
- Conducting gaming involving a prohibited gaming machine or using or operating such a machine for the purposes of gaming activities by another person, save where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding ten years.
- Conducting gaming involving a prohibited gaming machine or using or operating such a machine for the purposes of gaming activities by another person, where this was conducted on behalf of or in accordance with arrangements made by another:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding five years; and
 - (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
- Playing a game of chance for a prize involving a prohibited/unapproved gaming machine:
 - (a) a fine not exceeding SGD10,000 and/or imprisonment for a term not exceeding six months.
- Proxy gambling outside of a gaming machine room:
 - (a) a fine not exceeding SGD10,000 and/or imprisonment for a term not exceeding six months.
- Supplying prohibited/unapproved gaming machines:
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding seven years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and imprisonment for a term not exceeding 12 years.
- Gambling by underaged individuals and excluded persons:
 - (a) for underaged individuals, a fine not exceeding SGD1,500; and
 - (b) for excluded persons, a fine not exceeding SGD10,000 and/or imprisonment for a

- term not exceeding 12 months.
 - Inducing an underaged individual to gamble:
 - (a) a fine not exceeding SGD300,000 and/or imprisonment for a term not exceeding six years.
 - Employing an underaged individual in gambling:
 - (a) a fine not exceeding SGD300,000 and/or imprisonment for a term not exceeding six years.
 - Possession of an unlawful gambling instrument at or near a place where gambling games.
 - (a) for first time offenders, a fine not exceeding SGD500,000 and imprisonment for a term not exceeding four years; and
 - (b) for repeat offenders, a fine not exceeding SGD700,000 and be imprisonment for a term not exceeding ten years.
 - Providing credit for unlawful gambling:
 - (a) for first time offenders, a fine not exceeding SGD200,000 and imprisonment for a term not exceeding four years; and
 - (b) for repeat offenders, a fine not exceeding SGD300,000 and imprisonment for a term not exceeding seven years.
 - Advertising unlawful gambling:
 - (a) a fine not exceeding SGD20,000.
- Land-Based Casino Gambling**
- Operating a casino without a valid licence:
 - (a) a fine not exceeding SGD200,000 and, in the case of a continuing offence, a fine not exceeding SGD20,000 per day or part thereof, as well as a fine of gross gaming revenues for the period of operation.
 - Installing a linked jackpot arrangement:
 - (a) a fine not exceeding SGD200,000 and/or imprisonment for a term not exceeding five years.
 - Organising or conducting a casino marketing arrangement involving the participation of any Singapore citizen or permanent resident:
 - (a) for first time individual offenders, a fine not below SGD30,000 and not exceeding SGD300,000 and with imprisonment for a term not exceeding four years;
 - (b) for repeat individual offenders, a fine not below SGD30,000 and not exceeding SGD300,000 and with imprisonment for a term not exceeding seven years; and
 - (c) in any other case, a fine not below SGD50,000 and not exceeding SGD500,000.
 - Acting as an international market agent without a valid licence:
 - (a) for first time individual offenders, a fine not below SGD30,000 and not exceeding SGD300,000 and with imprisonment for a term not exceeding four years;
 - (b) for repeat individual offenders, a fine not below SGD30,000 and not exceeding SGD300,000 and with imprisonment for a term not exceeding seven years; and
 - (c) in any other case, a fine not below SGD50,000 and not exceeding SGD500,000.
 - Entry into a casino without paying the required entry levy or remains in the casino upon expiry of period for which an entry levy was paid:
 - (a) a fine not exceeding SGD1,000 as well as the amount of the entry levy payable for the overstay period.
 - Proxy gambling outside casino:
 - (a) a fine not exceeding SGD10,000 and/or imprisonment for a term not exceeding 12 months.
 - Cheating in a casino game:
 - (a) a fine not exceeding SGD150,000 and/or imprisonment for a term not exceeding seven years.

3.6 Penalties for Unlawful Gambling

See 3.5 Key Offences.

3.7 Recent or Forthcoming Legislative Changes

The GCA is a relatively new piece of legislation, having repealed the Common Gaming Houses Act, the Betting Act, the Remote Gambling Act 2014 (RGA) and the Private Lotteries Act. Additional subsidiary legislation under the GCA is expected to be enacted in due course to introduce further class licences and/or to replace the various subsidiary legislation that were enacted under the said repealed legislation.

On 6 February 2023, the Ministry of Home Affairs issued the Advisory on Prizes for Games Offered at Amusement Centres and Fun Fairs. The Advisory outlined restrictions that would be imposed on prizes for games offered at amusement centres and fun fairs from 1 March 2024.

A transition period from 6 February 2023 to 29 February 2024 (inclusive) was imposed on operators. During the transition period, the Gambling Control (High-Value Amusement Machines – Exemption) Order will temporarily exempt operators from Section 18(1) and other selected provisions within the GCA.

4. Licensing and Regulatory Framework

4.1 Regulatory Authority

The GRA is the main authority involved in regulating the gambling sector in Singapore.

The Ministry of Social and Family Development (MSF) also established the National Council for Problem Gaming (NCPG) to deal with the social aspects of gambling. Beyond providing

free counselling services to gambling addicts, the NCPG maintains a database of individuals who are limited and/or prevented from entering casinos and/or jackpot rooms in private clubs, and/or utilising Singapore Pools' online betting services.

The Singapore Police Force may also prohibit a person from entering or remaining on any casino premises by a written exclusion order given to the person, as well as ban a person from entering and remaining in all gaming machine rooms, and/or engaging in general remote gambling by a written notice given to the person and the NCPG.

4.2 Regulatory Approach

The Singapore government takes a strict approach to regulating gambling. The legislation is prescriptive and is generally drafted in broad language to provide the authorities with flexibility in terms of the gambling activities they wish to take enforcement action against.

In the Public Consultation, the Ministry of Home Affairs (MHA) did in fact acknowledge that the proposed broader definition of what constitutes gambling may result in activities or products which the MHA may have no intention of treating as gambling activities or products falling within the definition of gambling. The MHA therefore evaluated various activities and products which it determined ought not to be classified as gambling, and expressly carved out such activities and products from the definition of gambling. For instance, the MHA recognised that investments in financial products already regulated by the Monetary Authority of Singapore (MAS) through other legislation should not be treated as gambling products and introduced a carve-out at Section 5(2)(a) of the GCA to address this.

4.3 Recent or Forthcoming Changes

Private establishments that were covered under the Common Gaming Houses (Private Bodies – Exemption) Notification (N8) were allowed to continue providing the same gambling services under the same conditions until 31 July 2023. Thereafter, they are required to apply for a licence from the GRA to continue their operations under Section 53 of the GCA and Section 6 of the Gambling Control (General) Regulations.

Operators of trade promotion and incidental games of chance and lotteries are allowed to continue their activities up until 31 January 2023 if they satisfy the requirements in the Common Gaming Houses (Exemption) Notification (N4) and the Remote Gambling (Exempt Persons) Order 2015. Thereafter, operators of trade promotion and games of chance and lotteries need not apply for a licence from the GRA if they are able to satisfy the conditions of the applicable class licences.

4.4 Types of Licences

Online Gambling and Land-based Non-Casino Gambling

The GRA has the power to grant various licences to allow for the provision of gambling services, including but not limited to licences in respect of:

- specified kinds of gambling;
- specified kinds of betting operations, conduct of gaming or conduct of lotteries;
- gambling, or betting operations, conduct of gaming or conduct of lotteries, undertaken in or in connection with specified types of gambling venues;
- facilities of a specified nature, or adapted or presented in a specified way, and used for purposes of gambling;
- specified types of gaming machines;

- specified types of gambling articles (other than gaming machines) or prizes; and
- specified types of customers who may engage in gambling using the gambling service authorised by the class licence.

Class licences are also available for various activities as set out at **2.1 Online**.

Land-Based Casino Gambling

Casinos may only be built on sites designated by the Minister. Only the owners of such designated sites, or a person nominated by the owner, may then apply to the GRA for a casino licence. Only two casino licences have been granted in Singapore to-date – to the operators of each of the casinos at the Marina Bay Sands (MBS) and Resorts World Sentosa (RWS). These casinos had at inception enjoyed an exclusivity period of ten years, ie, the government would not grant more than two casino licences within ten years. This exclusivity period has since been extended to 31 December 2030. In 2022, RWS and MBS were granted renewal of their licences until February and April 2025, respectively.

Casino operators must apply for special employee licences on behalf of various categories of individuals that they wish to employ in their operations. These include employees who perform senior managerial or other executive functions, or whose role has a significant influence over the casino operations, or who provide technical support services relating to the maintenance, rectification or repair of gaming equipment in the casino premises.

IMAs looking to enter into casino marketing arrangements with casino operators must apply for an international market agent licence, or an international market agent representative licence if such agents use representatives for their mar-

keting operations. As of 17 October 2023, there are no licensed IMAs in Singapore.

4.5 Availability of Licences

Section 46(1) of the CCA stipulates that only two casino licences are to be in force at any particular time, at least until 31 December 2030.

Given the strong anti-gambling stance adopted by the Singapore government, the prospect of licences being awarded to gambling operators that are not related to, or endorsed by, the Singapore government to conduct commercial gaming operations for an extended period is extremely low.

4.6 Duration of Licences

Online Gambling and Land-Based Non-Casino Gambling

The GCA does not prescribe the duration of licences for online gambling and land-based non-casino gambling. Such duration appears to be based on the nature of the gambling activity that is licensed, eg, whether it is recurrent or one-off. For example, the licence issued by the GRA to Singapore Pools under Section 54 of the GCA is effective from 25 October 2022 to 24 October 2025. It allows Singapore Pools to conduct betting operations (including betting on football, Formula One and horse races), gaming and lotteries.

Land-Based Casino Gambling *Casino operations*

Pursuant to the CCCLFR, a casino licence is valid for three years, or a shorter term if the GRA is of the opinion that the term of three years is not appropriate. Casino operators may apply to renew their licence for further periods, under Section 49B of the CCA and the CCCLFR.

Similarly, special employee licences granted in respect of certain categories of employees of the casinos are valid for three years.

International market agent licences will be valid for such period as the GRA may specify in the licence, up to a maximum of three years.

4.7 Application Requirements

Online Gambling and Land-Based Non-Casino Gambling

Applications for licences for betting, gaming and lotteries are to be made in the form prescribed by the GRA. Upon receiving an application for a licence or to renew a non-casino gambling licence, the GRA may carry out investigations or inquiries in relation to the application. This may include an inspection of the premises at which the applicant intends to provide the gambling service authorised by the licence, as well as any vehicle, equipment or other thing that the applicant intends to use in order to provide its gambling service.

Prior to granting a licence or allowing the renewal of a licence for gambling operations under the GCA, the GRA will consider the following factors:

- whether the applicant is or is not carrying on or intending to provide any other gambling service or a holder of another licence or already a class licensee;
- the demand for the gambling service in the application;
- whether the applicant has the financial resources to provide the gambling service in accordance with the provisions of the GCA and any applicable standards;
- whether the applicant, its licensees, responsible executives and/or key officers of the applicant is suitable to provide the gambling service in the application;

- whether the licensee has gambling service agents; and
- whether it is contrary to the public interest or national security of Singapore to grant the licence to the applicant.

For operators who have a licence to conduct betting, gaming and lottery operations, they are further required to obtain the GRA's approval for:

- the contents of the rules of any betting, game of chance or lottery conducted;
- any gaming machine, game used in a gaming machine, and peripheral equipment for a gaming machine; and
- any place or premises to be used in connection with providing gambling service.

For more details, see **5.1 Premises Licensing**.

For the various class licences, the licensee will have to fulfil various conditions prescribed by the various subsidiary legislation on class licences.

Land-Based Casino Gambling

Casino operations

The CCCLFR sets out the process and payable fees for operators looking to apply for a casino licence. Every application shall be submitted electronically via the GRA's website and accompanied by:

- an application fee;
- such documents as the GRA may specify evidencing the applicant's ownership of the designated site;
- the disclosure of corporate or individual information in the form provided by the GRA for the applicant and such associates of the applicant as the GRA may specify; and

- such other documents as the GRA may require from the operator to determine its application.

The main shareholders of the respective casino operators are not allowed, without GRA's prior approval, to divest any part of their stake for a period of ten years such that their stake becomes less than 20% of the total votes attached to all voting shares in the casino operator, or is equal to or less than the percentage of the total votes attached to the stake of any other stakeholder in the casino operator. Furthermore, no person other than the main shareholder may, without GRA's prior approval, acquire any stake in the casino operator to the extent that after acquisition, the percentage of the total votes attached to that person in the casino operator is equal to or more than 20% of the total votes attached to all voting shares in the casino operator, and is equal to or more than the percentage of the total votes attached to the main shareholder's stake in the casino operator. In addition, the main shareholder of each casino operator in Singapore is not allowed to acquire or hold any stake, or participate in the management or operation, or enter into any agreement for the management or operation, of the other casino operator in Singapore.

4.8 Application Timing

Neither the GCA nor the CCA prescribes any timescale for applications for licences, exemptions and/or permits to be made. These applications are likely to be evaluated on a case-by-case basis, and the timelines would likely vary for each application.

4.9 Application Fees

There are currently no prescribed application fees for licences issued by the GRA in respect of

Online Gambling and Land-based Non-Casino Gambling.

For an application for a land-based casino licence, the fees are as follows.

- Casino licence:
 - (a) application fee – SGD1,100; and
 - (b) licence fee – SGD24 million per annum.
- Renewal of a casino licence:
 - (a) application fee – SGD850; and
 - (b) licence fee – SGD24 million per annum.
- Application to redefine casino boundaries: SGD270.

For an application for a casino special employee licence, the fees vary based on which category the employee falls under:

- Category A (senior management) – SGD400 (fresh application), SGD350 (renewal);
- Category B (middle management) – SGD320 (fresh application), SGD300 (renewal);
- Category C1 (operations personnel) – SGD270 (fresh application), SGD240 (renewal); and
- Category C2 (technical support services) – SGD270 (fresh application), SGD240 (renewal).

For an application for an international market agent licence, the fees are SGD670 for a fresh application and SGD550 for a renewal. For an application for an international market agent representative licence, the fees are SGD320 for a fresh application and SGD300 for a renewal.

4.10 Ongoing Annual Fees

See 4.8 Application Fees.

5. Land-Based Gambling

5.1 Premises Licensing

Casino Operations

The boundaries of any casino premises are defined by the casino licence issued by the GRA. The GRA may occasionally redefine the boundaries of the casino premises on its own accord or on the application of the casino operator.

The casino operator must also ensure that the casino layout complies with the requirements prescribed by the GRA and notify the GRA before altering the casino layout. The Casino Control (Casino Layout) Regulations 2009 sets out the detailed requirements for a casino operator to adhere to, which will include submitting a casino layout plan to the GRA comprising detailed floor-plans and a description of how the gaming areas will be clearly demarcated from ancillary areas.

Non-Casino Operations

For operators who have a licence to conduct betting, gaming and lottery operations, they are further required to obtain the GRA's approval for a place or premises which the licensee will use in connection with providing the licensed gambling service. The application will be made in the form and manner to be prescribed by the GRA, and must state:

- the name, the residential or business address of each proprietor of the place or premises;
- the name and address of the premises;
- whether the person applying for approval is a licensee or an applicant for a licence;
- whether the written permission or authorisation required by the Planning Act 1998 for the development of the premises has been granted or deemed granted;

- where any part of the gambling service to be provided at the place or premises involves gaming machines:
 - (a) the location of the gaming machine room within the place or premises; and
 - (b) the number of gaming machines intended to be installed in the gaming machine room;
- the hours of gambling proposed at the place or premises;
- any prescribed particulars and information; and
- such other additional information that the Authority may require in order to decide on the particular application.

In determining whether any place or premises can be an approved gambling venue, GRA would consider:

- the desirability of the proposed gambling venue in maintaining the cultural interest and social wellbeing of the community in the area concerned;
- the level of criminal activity in the vicinity of the proposed gambling venue; and
- whether it is otherwise contrary to the public interest for the approval to be granted to the applicant.

In granting a gambling venue approval to any licensee, the GRA may impose such conditions as the GRA deems fit, such as:

- conditions requiring a layout or design of the place or premises that ensures that no customer or member of the public can see the gambling taking place in the approved gambling venue from outside the gambling venue;
- conditions requiring that any requisite surveillance system for monitoring and surveillance

of operations in the approved gambling venue must conform to standards;

- conditions requiring that the location and orientation of facilities and equipment for that requisite surveillance system must be as approved by the GRA; and
- conditions requiring access control measures for underaged individuals and excluded persons.

5.2 Recent or Forthcoming Changes

On 5 June 2023, the Singapore government announced that horse racing in Singapore would come to an end with the final horse race event being the 100th Grand Singapore Gold Cup taking place on 5 October 2024. The land on which the Singapore Turf Club's Kranji race course sits will be handed back to the government in March 2027. Notwithstanding this, it is believed that legalised betting with Singapore Pools on overseas horse races is likely to continue to be allowed. Singapore Pools had, with effect from 7 January 2019, taken over the management and operations of and licence for horse racing betting from Singapore Turf Club.

6. Online Gambling

6.1 B2C Licences

Please see **4.4 Types of Licences** on the available licences.

6.2 B2B Licences (Suppliers, Software, Etc)

Under the GCA, there are no specific licenses or class licenses available for B2B services. It is likely that B2B services may be provided, as long as such services do not fall within any of the offences prescribed under the GCA, and if the provision of such services does not amount to an abetment of any offences under the GCA.

In this regard, Section 8(4) of the GCA provides that a person would not be considered as assisting in the conduct of gaming (which is an offence under Section 8(1) and (3) of the GCA) merely because one is, *inter alia*, providing “relevant electronic services” such as telecommunications services or internet access services. Section 8(4) of the GCA is non-exhaustive as to the list of activities that would not be considered to be assisting in conducting a gambling activity. Therefore, it is possible that providers of support services for gambling operations can bring themselves within this section and not be considered to be “conducting gaming” by providing such services, although this would ultimately depend on the exact services being provided. It is unlikely that legitimate service providers such as those who licence software or provide technical IT support services and who are not beneficially owned by gambling operators will be the target of enforcement action.

6.3 Affiliates

Under Section 8(3) of the GCA, it is an offence for any person, such as agents or runners, to assist in gambling operations in accordance with arrangements made by someone else.

Under Section 21 of the GCA, it is an offence to have a financial interest in unlawful gambling. Financial interest in a gambling service means an entitlement to receive:

- any of the income from the gambling service; or
- a percentage or share from:
 - (a) any amount of any bet received, negotiated or accepted;
 - (b) any amount wagered on a game of chance conducted or to be conducted; or
 - (c) any amount of money or money equivalent paid or given by the participants of

a lottery conducted or to be conducted, in the course of providing the gambling service.

6.4 White Labels

There is no applicable information in this jurisdiction.

6.5 Recent or Forthcoming Changes

See 1.1 Current Outlook and Recent Changes and 3.7 Recent or Forthcoming Legislative Changes.

Subsidiary legislation relating to class licences to be issued under the GCA are being progressively released. Currently, the class licence conditions for six class licences have been released. The class licence in respect of mystery boxes remains unreleased.

6.6 Technical Measures

Under Section 117 of the GCA, an authorised government officer may notify the operator of an online location that unlawfully provides a remote gambling service or that promotes remote gambling to cease its unlawful activities within 14 days. If this is not complied with, the officer may then direct the Infocomm Media Development Authority (IMDA) to order an internet service provider to block access to that particular website.

Under Section 118 of the GCA, authorised officers may also block payment transactions by persons participating in unlawful remote gaming activity, by directing the MAS (which regulates the banking industry in Singapore) to issue payment blocking orders to the financial institution or financial transaction providers involved in the transaction.

7. Responsible Gambling (RG), Also Known as Safer Gambling (SG)

7.1 RG Requirements

The MSF works with the NCPG to reduce the harms caused by problem gambling in Singapore, through implementing preventive measures through public education, imposing social safeguards, and providing help services for problem gamblers and their families. The MSF also works with the GRA to implement social safeguards to minimise the harm of all forms of gambling in Singapore.

The Responsible Gambling Code of Practice (RGCP) was introduced in 2007 by the NCPG to minimise the potential harm gambling poses. Key measures in the RGCP include the provision of information about the risks of gambling, the availability of help services, and training of frontline and management staff to assist customers who show signs of problem gambling. A Responsible Gambling Forum was also established in June 2013 to promote a shared commitment and understanding towards responsible gambling.

The CRA (now the GRA) had released a Responsible Gambling Code for Casinos. Pursuant to the Casino Control (Responsible Gambling) Regulations 2013, casino operators must implement a responsible gambling programme approved by the CRA. The GRA conducts regular inspections and audits to ensure that the responsible gambling programme at each casino is implemented effectively.

The GRA has also set out certain RG measures in order to minimise the harms of social gambling, which include:

- a pre-commitment programme that enables patrons to set limits on their gambling expenditure or period of continuous gambling;
- mandatory training for the operator's employees to identify and assist any patron with signs of gambling related problems;
- the provision of responsible gambling materials at the operator's premise;
- assistance to patrons who seek help on RG matters or display signs of problem gambling; and
- patron education and help services.

7.2 Recent or Forthcoming Changes

From November 2022, the GCA mandated that private clubs with jackpot machines would have to implement responsible gambling measures such as:

- having a responsible gambling programme;
- providing patron education and assistance; and
- ensuring documentation of responsible gambling activities.

7.3 Gambling Management Tools

The key gambling management tools are as follows.

Casinos

- Mandating that casinos implement a responsible gambling programme approved by the GRA.
- Imposing casino entry levies for Singapore citizens and PRs.
- Imposing a minimum age requirement of 21 years for casino entry.
- Mechanisms to limit or exclude persons from entering casinos managed by the NCPG.
- The Commissioner of Police may also prohibit a person from entering or remaining on any

casino premises by a written exclusion order given to the person.

- The GRA may also issue an exclusion order to a person (either orally or in writing) to prohibit the person from entering or remaining on any casino premises in such circumstances as the order may specify.
- Regulations on casino advertising and promotions.

Online Gambling

- Imposing a minimum age of 21 years to create a remote betting account with Singapore Pools.
- Mechanisms to limit or exclude persons from using Singapore Pools' remote gambling platform.
- Mechanisms for patron-imposed loss limits on Singapore Pools' remote gambling platform.
- Mandating that Singapore Pools must implement a responsible remote gambling programme.
- Requiring all advertising and promotional materials to be approved by the MSF.
- The Commissioner of Police may ban a person from engaging in general remote gambling by a written notice given to the person and NCPG - the NCPG can also issue exclusion orders for general remote gambling.
- Availability of blocking access orders and payment blocking orders (see **6.6 Technical Measures**).

Private Clubs With Jackpot Machine Rooms

- Imposing a minimum age of 21 years for entry into jackpot machine rooms.
- Mechanisms to limit or exclude persons from entering jackpot-machine rooms.
- Restrictions on entry – only members of a club with membership terms of at least one

year can enter the jackpot machine room and no guests are allowed.

- Prohibition on promotions.
- Prohibition on the presence of ATMs, credit card or other electronic funds transfer facilities in jackpot-machine rooms.
- Regular outreach programmes and broadcast of advertisements on local media by the NCPG to educate the public on the ills of gambling.
- Prohibitions on Singapore Premier League clubs from having jackpot operations from 31 October 2022 onwards.

Offline Gambling (Requirements Imposed on Singapore Pools)

- Training employees on responsible gambling measures.
- Player education and assistance on responsible gambling.
- Displaying responsible gambling messages and information on seeking assistance with problem gambling.
- Regular review of the responsible gambling programme.

8. Anti-money Laundering (AML)

8.1 AML Legislation

Singapore does not have a single consolidated piece of legislation that deals with all AML/CFT issues; rather, they are dealt with in various industry-specific legislation/guidelines, including:

- the CCA – Section 139 requires casino operators to engage in customer due diligence measures to detect and prevent money laundering and the financing of terrorism;
- the Casino Control (Prevention of Money Laundering and Terrorism Financing) Regula-

tions – sets out the various AML obligations of the casinos;

- the Organised Crime Act 2015 – provides for the making of financial reporting orders, organised crime prevention orders, disqualification orders and orders for the confiscation of gains derived from organised crime activity;
- the Terrorism (Suppression of Financing) Act – allows for warrants to be issued for seizure and forfeiture of terrorist property;
- the Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act – provides for confiscation orders to be made to deprive offenders of benefits accrued from serious criminal conduct, including gambling-related offences; and
- MAS Notice 626, the Prevention of Money Laundering and Countering the Financing of Terrorism, issued pursuant to Section 27B of the Monetary Authority of Singapore Act – sets out due diligence measures that banks should take to monitor for, and report, suspicious transactions.

8.2 Recent or Forthcoming Changes

Following one of the biggest money laundering probes in Singapore in August 2023, which involved at least ten foreign nationals and more than SGD2.8 billion in assets that were seized or issued with prohibition of disposal orders, the Singapore government is reviewing Singapore's anti-money laundering legislation.

In response to parliamentary questions, the Singapore government stated that it would examine extending anti-money laundering requirements, such as stricter KYC due diligence checks to high value assets including vehicles, handbags and alcohol.

Family offices serving single families could also face stiffer rules. On 31 July 2023, the MAS launched a public consultation on a revised framework to strengthen surveillance and defence against money laundering risks in Singapore's Single Family Office (SFO) sector. The revised framework will introduce a harmonised class exemption for SFOs with specific requirements to ensure that all SFOs are subject to anti-money laundering controls.

8.3 AML Requirements

Singapore's existing AML rules cover real estate professionals, financial institutions, registered businesses and single family offices, as well as precious stone and metal dealers, among others. For financial institutions such as banks, the MAS requires them to conduct rigorous KYC processes when accounts are opened, and to perform customer due diligence (CDD) for transactions, as part of Singapore's defence against money laundering and terrorism financing.

If the customers' behaviour is suspicious, financial institutions are required to notify the Suspicious Transaction Reporting Office. For example, if customers refuse to provide relevant information or intentionally provides false or misleading information to circumvent the checks, the institutions will have to file suspicious transaction reports (STR). Failing to file an STR is an offence.

9. Advertising

9.1 Regulatory/Supervisory Agency

In general, the Advertising Standards Authority of Singapore (ASAS) promotes ethical advertising in Singapore, and regulates the advertising industry through the Singapore Code of Advertising Practice (SCAP).

As regards gambling, all forms of advertising and promotion relating to licensed gambling are prohibited unless otherwise approved by the GRA. Unlawful gambling advertisements may also be reported to the GRA via an online feedback form.

Land-Based Casino Advertisements

The GRA regulates the publication or distribution of casino advertisements or carrying out of casino promotion. Prior approval has to be obtained from the GRA, and the casino advertisement must be publicised, distributed or carried out in the manner approved by the GRA.

9.2 Definition of Advertising

Under paragraph 2.5 (a) of the SCAP, an advertisement means any form of commercial communication for any goods or services, regardless of the medium used, including advertising claims on packs, labels and point of sale material.

Non-Casino Gambling Advertisements

The GCA defines a “gambling advertisement” to mean any information or material that gives publicity to, or otherwise promotes or is intended to promote:

- a particular gambling service;
- gambling services in general;
- the whole or part of a trade mark relating to a gambling service;
- a domain name or URL of a particular gambling service, betting operation, game of chance or lottery; and
- any words that are closely associated with a particular gambling service, betting operation, game of chance or lottery (whether also closely associated with other kinds of services or products).

Remote Gambling Advertisements

See above on “Gambling Advertisements”.

Casino Advertisements

A casino advertisement is defined in the Casino Control (Advertising) Regulations 2010 as anything that:

- contains any express or implied inducement, suggestion or request to visit any casino;
- expressly or impliedly leads to, induces, urges, promotes or encourages the playing of any game in any casino; or
- is designed to publicise or to promote the casino or the playing of any game in the casino.

9.3 Key Legal, Regulatory and Licensing Provisions

The key legal, regulatory and licensing provisions in Singapore that are relevant to the gambling industry are:

- Division 3 of Part 6 of the GCA, which sets out the offence of advertising unlawful gambling, the applicable defences and corrective measures that can be taken relating to unlawful gambling advertisements;
- the Casino Control (Advertising) Regulations 2010, which prohibits the publication and distribution of casino advertisements and promotions unless specific approval is obtained from the GRA;
- the ASAS Advisory on Gambling Advertisements and Promotions, which sets out guidelines on gambling-related marketing communications; and
- the IMDA’s Internet Code of Practice (ICP), which sets out guidelines regarding advertising on the internet.

9.4 Restrictions on Advertising

See 9.3 Key Legal, Regulatory and Licensing Provisions.

9.5 Sanctions/Penalties

The sanctions and penalties for infringing advertising regulations are dealt with in the following legislation/guidelines.

Penalties for Breaching GCA Provisions

- Under Section 85(2) of the GCA, a person who advertises any unlawful gambling shall be liable on conviction to a fine not exceeding SGD20,000. This applies to advertising of unlawful gambling in or from Singapore or from outside Singapore to persons situated in Singapore.

Penalties for Breaching Casino Advertising Regulations

- Casino operators will face disciplinary action under Section 54 of the CCA, which may result in cancellation or suspension of a casino licence, variation of the terms of a casino licence or the imposition of a financial penalty.
- Licensed IMAs will face disciplinary action under the Casino Control (Casino Marketing Arrangements) Regulations 2013.

Other Penalties

- Under the ASAS Advisory on Gambling Advertisements and Promotions, the ASAS is empowered to (i) request its members to sanction parties that violate the SCAP or the Gambling Advisory, including the withdrawal of facilities, rights or services from parties concerned; and (ii) publish details of the outcome of any investigation and name those who are in breach of the SCAP or the Gambling Advisory.
- Under the IMDA's ICP, the IMDA may impose sanctions, including fines, on internet content providers that contravene the ICP.

9.6 Recent or Forthcoming Changes

There are no recent or forthcoming changes.

10. Acquisitions and Changes of Control

10.1 Disclosure Requirements

Casinos

An acquisition or change of control of a casino operator would be considered a “major change” under Section 61(1) of the CCA. A casino operator must ensure that such a change takes place only with the prior approval in writing of the CRA, or, where this is not applicable, notify the CRA in writing of such a change within three days of becoming aware of the change.

If there is a change in the situation of an associate of the casino operator (where such an associate is, in the opinion of the CRA, able to exercise significant influence over the management or operation of the casino business of the casino operator), the associate must notify the CRA of the change in writing within 14 days after it takes place.

Non-Casino Gambling Companies

The GCA does not provide for disclosure requirements for non-casino gambling companies, although such requirements may be contained in the licences or approvals granted to such companies.

10.2 Change of Corporate Control

Triggers

Casinos

The CCA prescribes two corporate control triggers that will require the corporate shareholder to obtain the approval of the Minister before effecting any changes of corporate control:

- where a person becomes a substantial shareholder of the casino operator or enters into any agreement or arrangement to control voting shares of an aggregate of 5% or more of the total voting shares in the casino operator; and
- where a person becomes a 12% controller, 20% controller, or an indirect controller of the casino operator.

Non-Casino Gambling Companies

The GCA does not provide for a similar change of corporate control trigger for non-casino gambling companies.

10.3 Passive Investors Requirements Casinos

If there is an acquisition or change of control concerning investors who are not substantial shareholders of a casino operator, it would be considered a “minor change” under Section 61(1) of the CCA. The casino operator must notify the CRA in writing of such a change within 14 days of becoming aware that the change has occurred.

Non-Casino Gambling Companies

The GCA does not provide for similar requirements pertaining to passive investors in the case of non-casino gambling companies.

However, as mentioned above at **6.3 Affiliates**, under Section 21 of the GCA, it is an offence to have a financial interest in unlawful gambling. Financial interest in a gambling service means an entitlement to receive:

- any of the income from the gambling service; or
- a percentage or share from:
 - (a) any amount of any bet received, negotiated or accepted;

- (b) any amount wagered on a game of chance conducted or to be conducted; or
- (c) any amount of money or money equivalent paid or given by the participants of a lottery conducted or to be conducted, in the course of providing the gambling service.

11. Enforcement

11.1 Powers

The GRA is empowered under the GCA and CCA to mete out regulatory sanctions against casino operators and licensed gambling service providers for regulatory contraventions or non-compliances (eg, breach of licence conditions), including financial penalties, suspension or revocation of licences, issuance of directions for the rectification of the contravention or non-compliance.

The GCA vests the SPF and compliance officers appointed by the GRA with various enforcement powers, including the power to:

- enter (by force, if necessary) and search premises where unlawful gambling and/or other gambling-related offence proscribed under the GCA is suspected to have taken place;
- seize and retain any equipment, documents, or other things that may serve as evidence of the relevant offence;
- require persons suspected to have committed an offence to furnish evidence of their identity, records, documents or any other information;
- seize gambling winnings from underaged individuals or persons who are excluded or banned from participating in gambling activities; and

- arrest without warrant persons who are suspected to have committed an arrestable offence under the GCA.

See also **6.6 Technical Measures** in respect of the IMDA's powers to issue access blocking orders and the powers of the MAS to issue payment blocking orders.

In the case of casinos, the CCA confers GRA inspectors with broad powers to enforce the provisions of the CCA, such as:

- requiring persons suspected to have committed an offence to furnish evidence of their identity, records, documents or any other information;
- arresting without warrant persons who are suspected to have committed an arrestable offence under the CCA; and
- entering without notice any premises of a casino operator to investigate any offence or contravention of the CCA, search the premises and take possession of anything that may be connected to the commission of the offence or contravention.

11.2 Sanctions

Regulatory contraventions or non-compliances are enforced by the GRA, and such enforcement actions are typically published by the GRA. For instance, the GRA has published the one-month suspension of the licence of Ceylon Sports Club consequent to the latter's failure to comply with the requirements under Section 88(1)(a)(i) of the GCA for the screening and registration of persons and preventing the entry of excluded persons.

Offences under the GCA are dealt with in the same way as other criminal offences, ie, through initial investigations, followed by the crafting of

charges against the persons suspected of committing the offence, the giving of the green light by the Attorney-General's Chambers to proceed with the institution of criminal proceedings, and the criminal trial itself.

For larger-scale illegal gambling operations, the authorities have conducted raids on these operations, seizing equipment, arresting individuals and charging them under the relevant gambling laws. For example, on 20 July 2023, the SPF conducted an operation which resulted in the arrest of 25 persons for suspected involvement in illegal gambling activities. Cash amounting to SGD19,752, 11 hand phones and gaming-related paraphernalia were also seized during the operation.

The authorities have also been quick to issue blocking orders against remote gambling websites. Immediately after the RGA came into force, popular betting websites were blocked. The MHA had announced that the list of websites to be blocked for flouting the RGA will be regularly reviewed, but details will be kept confidential. Enforcement action has also been taken against people who have organised online poker games and helped to distribute the winnings amongst the participants; see, for example, *Public Prosecutor v Choo Yi Neng, Costner* [2021] SGMC 50. The MAS has also issued payment blocking orders to financial institutions to ensure that no funds are provided to, or accepted from, certain bank accounts.

11.3 Financial Penalties

Financial penalties are imposed and enforced as a criminal sanction on offenders, as discussed in **3.5 Key Offences**. Financial penalties may also be imposed by the GRA on casino operators or licensed gambling service providers for regulatory breaches pursuant to its enforcement powers,

as discussed in **11.1 Powers**. The GCA and CCA also make express provision for the utilisation of financial penalties:

- under Section 25 of the GCA, all financial penalties imposed on licensees are collected by the GRA and must be paid into the Consolidated Fund out of which government expenditures are made; and
- under Section 197(2) of the CCA, all financial penalties imposed on a person are paid to the CRA and recoverable by the CRA as a debt due to the CRA from that person.

11.4 Personal Sanctions

In so far that a natural person is licensed as a gambling service provider, they may be subject to regulatory sanctions imposed by the GRA for regulatory non-compliances or contraventions, as discussed in **11.1 Powers**.

In addition, if a person is licensed as a special employee or international market agent representative for a casino operator, they may be subject to personal sanctions imposed by the GRA for any misconduct, including but not limited to financial penalties or the suspension/revocation of licence.

12. Tax

12.1 Tax Rate by Sector

Casinos

Casino tax is payable on the casino operators' gross gaming revenue (GGR). As of 1 March 2022, the casino tax structure has been revised to a tiered tax structure with a ten-year moratorium period, as follows.

- Premium gaming: Tier 1 – first SGD2.4 billion of GGR of the IR, tax rate of 8%; Tier 2 –

GGR of the integrated resort (IR) in excess of SGD2.4 billion, tax rate 12%.

- Mass gaming: Tier 1 – first SGD3.1 billion of GGR of the IR, tax rate of 18%; Tier 2 – GGR of the IR in excess of SGD3.1 billion, tax rate of 22%.

However, the above tiered tax structure applies only if the casino operators meets its investment commitments to expand and enhance the IR; failing which, a flat tax rate of 12% or 22% will apply on the GGR derived from premium gaming and non-premium gaming respectively.

Non-Casino Gambling Activities

Taxes on non-casino gambling activities are now prescribed under the Gambling Duties Act 2022. The taxes payable on non-casino gambling activities are as follows.

- Sports and horse betting – a 25% duty is payable on the gross betting profit generated from the bets received in connection with horse racing and sports betting less the goods and services tax (GST) payable on such bets.
- Other totalisator bets (excluding sports and horse betting) – a 30% duty is payable on the gross amount of all monies wagered or staked in all such bets.
- Other general bets, such as pari-mutuel betting and credit/cash betting (excluding sports and horse betting and totalisator bets) – a 30% duty is payable on the payable on the gross amount of all monies wagered or staked in all such bets.
- Sweepstakes, lucky draws or raffles, or any other lottery (excluding trade promotion lotteries): a duty of 30% total amount of money paid or agreed to be paid into the prize pool for the sweepstake, lucky draw or raffle or other lottery (as the case may be).

- Gaming machines (including jackpot machines or fruit machines): a duty of 9.5% on the gross amount of all money or money equivalent wagered or staked in the relevant period by every player of any such gaming machine in order to play the gaming machine.

13. Anticipated Reform

13.1 Anticipated Reform

See 1.1 Current Outlook and Recent Changes, 3.7 Recent or Forthcoming Legislative Changes and 8.2 Recent or Forthcoming Legislative Changes.

With the GCA being a relatively new piece of omnibus gambling legislation that has recently come into force, it is unlikely that major legislative changes to the same will be introduced in the near future. The GRA and the other regulatory stakeholders have and will likely remain focused on:

- the implementation and enforcement of the GCA (eg, the issuance of licences under the GCA to gambling service providers, such as

Singapore Pools which has been issued with a licence to conduct betting operations, gaming and lotteries effective from 25 October 2022 to 24 October 2025, as well as the issuance of three-year licences to various operators of fruit machines or jackpot machines effective from 1 November 2022);

- the promulgation of subsidiary legislation to supplement the provisions of the GCA (eg, the Gambling Control (eg, the High-Value Amusement Machines Exemption) Order 2023), which recently came into force on 6 February 2023);
- the issuance of advisories and guidelines setting out the regulatory authorities' position on gambling-related issues (eg, the Advisory on Prizes for Games Offered at Amusement Centres and Fun Fairs recently issued by the Singapore Police Force on 24 August 2023 setting out prospective restrictions that will be imposed on prizes for games offered at amusement centres and fun fairs); and
- the implementation of the GCA, including in relation to applications of the GCA to novel scenarios which arise from the deployment of new technologies and delivery platforms.

CHAMBERS GLOBAL PRACTICE GUIDES

Chambers Global Practice Guides bring you up-to-date, expert legal commentary on the main practice areas from around the globe. Focusing on the practical legal issues affecting businesses, the guides enable readers to compare legislation and procedure and read trend forecasts from legal experts from across key jurisdictions.

To find out more information about how we select contributors, email Katie.Burrington@chambers.com