

LAWS OF MALAYSIA

REPRINT

Act 65

GAMING TAX ACT 1972

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 MALAYAN LAW JOURNAL SDN BHD AND
PERCETAKAN NASIONAL MALAYSIA BHD
2006

GAMING TAX ACT 1972

Date of Royal Assent 26 February 1972

Date of publication in the *Gazette* 29 February 1972

PREVIOUS REPRINTS

First Reprint 1993

Second Reprint 1999



PREPARED FOR PUBLICATION BY
MALAYAN LAW JOURNAL SDN BHD
AND PRINTED BY
PERCETAKAN NASIONAL MALAYSIA BERHAD
KUALA LUMPUR BRANCH
2006



LAWS OF MALAYSIA

Act 65

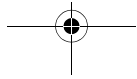
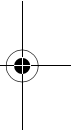
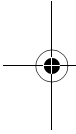
GAMING TAX ACT 1972

ARRANGEMENT OF SECTIONS

Section

1. Short title and application
2. Gaming tax
3. Amendments to gaming laws

SCHEDULE



LAWS OF MALAYSIA

Act 65

GAMING TAX ACT 1972

An Act to provide for the imposition of gaming tax and for other matters connected therewith.

[1 March 1972]

BE IT ENACTED by the Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by the authority of the same, as follows:

Short title and application

1. This Act may be cited as the Gaming Tax Act 1972 and shall apply throughout Malaysia.

Gaming tax

2. (1) The Minister of Finance may by order published in the *Gazette* impose a gaming tax in respect of the amount paid by any person as a bet or an investment in respect of any gaming authorized under any law relating to gaming for the time being in force.

(2) A gaming tax imposed under subsection (1) shall be paid by the person making the bet or the investment and shall be collected by the promoter of the gaming so authorized and shall be paid into the revenue of the Federation.

(3) The Minister of Finance may make regulations for the purpose of carrying out or giving effect to the provisions of this section.

(4) For the purpose of this Act—

(a) any person making any payment to the promoter for chips or other articles to be used for making a bet or an investment in respect of any gaming shall be

deemed to have made a bet or an investment and the amount so paid shall be deemed to be an amount paid as a bet or an investment; and

- (b) the expression “promoter” includes any agent or employee of the promoter of the gaming.

Amendments to gaming laws

3. The Betting and Sweepstake Duties Act 1948 [*Act 201*], the *Social and Welfare Services Lotteries Board Act 1950-62 [*Act 252*], the Lotteries Act 1952 [*Act 288*], the Racing (Totalisator Board) Act 1961 [*Act 494*], the Pool Betting Act 1967 [*Act 384*], the Betting and Sweepstake Duties Ordinance of Sabah [*Cap. 13*] and the Gambling Ordinance of Sarawak [*Cap. 138*] are hereby amended as respectively specified in the Schedule hereto.

SCHEDULE

[Section 3]

I. BETTING AND SWEEPSTAKE DUTIES ACT 1948

Amendment of section 2

1. Section 2 of the above Act is hereby amended—

- (a) by deleting the words “such duty, being not more than twenty” appearing in subsection (1) thereof and substituting therefor the words “a duty which shall be such”; and
- (b) by deleting the words “such duty, being not more than thirty” appearing in subsection (2) thereof and substituting therefor the words “a duty which shall be such”.

II. SOCIAL AND WELFARE SERVICES LOTTERIES BOARD ACT 1950-62

Repeal and replacement of section 20

1. Section 20 of the above Act is hereby repealed and the following new section substituted therefor—

*NOTE—The Social and Welfare Services Lotteries Board Act 1950-62 [*Act 252*] has been repealed — see section 3 of Act 470.

Gaming Tax

7

“Duty

20. There shall be charged upon the total amount raised by each lottery promoted by the Board under the provisions of section 8 a duty of such per centum of the said total amount as the Minister of Finance may from time to time fix by order published in the *Gazette*; the said duty shall be payable by the Board into the Consolidated Fund of the Federation.”.

III. LOTTERIES ACT 1952

Amendment of section 8

1. Subsection 8(1) of the above Act is hereby amended—
 - (a) by deleting the words “of twenty per centum” appearing therein; and
 - (b) by inserting immediately after the figure “7” appearing therein the comma and words “, which duty shall be such per centum of the said total amount as the Minister of Finance may from time to time fix by order published in the *Gazette*.”.

IV. RACING (TOTALISATOR BOARD) ACT 1961

Amendment of subsection 17(1)

1. The proviso of subsection 17(1) of the above Act is hereby amended—
 - (a) by substituting a full stop for the semi colon appearing at the end of paragraph (ii) of the said proviso; and
 - (b) by repealing paragraph (iii) of the said proviso.

V. POOL BETTING ACT 1967

Amendment of section 4

1. Section 4 of the above Act is hereby amended by deleting the words “Yang di-Pertuan Agong” appearing in subsection (2) thereof and substituting therefor the word “Minister”.

Amendment of section 28

2. Section 28 of the above Act is hereby amended by deleting the words “Yang di-Pertuan Agong” appearing therein and substituting therefor the word “Minister”.

VI. BETTING AND SWEEPSTAKE DUTIES ORDINANCE OF SABAH

Amendment of section 3

1. Section 3 of the above Ordinance is hereby amended—

- (a) by deleting the words “two and a half per centum of the amount of the bet” appearing in subsection (1) thereof and substituting therefor the words “such per centum of the amount of the bet as the Minister may from time to time fix by order published in the *Gazette*”; and
- (b) by deleting the words “seven and a half per centum of the amount contributed towards such sweepstake” appearing in subsection (2) thereof and substituting therefor the words “such per centum of the amount contributed towards such sweepstake as the Minister may from time to time fix by order published in the *Gazette*”.

Repeal of section 8A

2. Section 8A of the above Ordinance is hereby repealed.

VII. GAMBLING ORDINANCE OF SARAWAK

Amendment of section 27

1. Section 27 of the above Ordinance is hereby amended—
 - (a) by deleting the words “Governor in Council” appearing in line one of subsection (1) thereof and substituting therefor the words “Minister of Finance”;
 - (b) by substituting the word “shall” for the word “may” appearing in line one of subsection (2) thereof;
 - (c) by deleting the comma and words “, not exceeding twenty per cent of” appearing in subsection (2) thereof and substituting therefor the word “on”;
 - (d) by inserting immediately after the word “Government” appearing in subsection (2) thereof the following—

“of Malaysia, and that the said tax shall be such per centum of the amount of the said gross receipts as the Minister of Finance may from time to time fix by order published in the *Gazette*”;
 - (e) by substituting a full stop for the colon appearing immediately after the words “evasion of the payment thereof” in subsection (2) thereof;
 - (f) by repealing the proviso to subsection (2) thereof; and
 - (g) by repealing subsection (5) thereof.
-

LAWS OF MALAYSIA

Act 65

GAMING TAX ACT 1972

LIST OF AMENDMENTS

Amending law	Short title	In force from
Act A272	Gaming Tax (Amendment) Act 1975	01-02-1975

LAWS OF MALAYSIA

Act 65

GAMING TAX ACT 1972

LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
2	Act A272	01-02-1975