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**INSOLVENCY, RESTRUCTURING
AND DISSOLUTION ACT 2018**

**INSOLVENCY, RESTRUCTURING AND DISSOLUTION
(EXEMPTION FROM SECTION 412(1)(d))
ORDER 2026**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Exemptions
-

In exercise of the powers conferred by section 412(3) of the Insolvency, Restructuring and Dissolution Act 2018, the Minister for Law makes the following Order:

Citation and commencement

1. This Order is the Insolvency, Restructuring and Dissolution (Exemption from Section 412(1)(d)) Order 2026 and comes into operation on 22 May 2026.

Definitions

2. In this Order —

“chips” and “special employee” have the meanings given by section 2(1) of the Casino Control Act 2006;

“gaming machine” has the meaning given by section 7(6) of the Gambling Control Act 2022;

“gaming machine licensee” means a person to whom a licence is granted under section 54 of the Gambling Control Act 2022 to conduct gaming involving gaming machines;

“general remote gambling” has the meaning given by section 11(1) of the Gambling Control Act 2022;

“patron” and “patron account” have the meanings given by section 139(5) of the Casino Control Act 2006.

Exemptions

3. The following classes of persons are exempt from section 412(1)(d) of the Act:

- (a) any special employee who receives money, chips, or other consideration, from a patron, or from a person acting on behalf of a patron, for the purpose of depositing the money, chips, or other consideration, into a patron account to engage in gambling in a casino;
- (b) any employee of Singapore Pools (Private) Limited who receives money from a customer, or from a person acting on behalf of a customer, for the purpose of depositing the money into an account with Singapore Pools (Private) Limited to engage in general remote gambling;
- (c) any employee of a gaming machine licensee who receives money from a customer, or from a person acting on behalf of a customer, as advance payment for the use of gaming machines.

Made on 7 May 2026.

LUKE GOH
*Permanent Secretary,
Ministry of Law,
Singapore.*

[LAW06/011/004; AG/LEGIS/SL/142B/2025/16]