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CASINO CONTROL ACT
(CHAPTER 33A)

CASINO CONTROL
(ENTRY LEVY)
REGULATIONS 2010

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In exercise of the powers conferred by sections 116(2) and (5)(c), 117(1) and 200 of the Casino Control Act, the Casino Regulatory Authority of Singapore, with the approval of the Minister for Home Affairs, hereby makes the following Regulations:

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Casino Control (Entry Levy) Regulations 2010 and shall come into operation on 3rd February 2010.

Definitions

2. In these Regulations, unless the context otherwise requires —

“approved entry levy collection system” means a system for the collection of entry levy approved by the Authority under regulation 9;

“Board” means the Singapore Totalisator Board established under the Singapore Totalisator Board Act (Cap. 305A);

“entry levy” means the entry levy referred to in section 116(1) of the Act;

“entry levy collection requirements” has the meaning ascribed to it in regulation 7;

“resident” means a citizen of Singapore or a permanent resident of Singapore within the meaning of section 116(9) of the Act;

“validity period”, in relation to an entry levy paid by a resident to a casino operator, means —

- (a) in the case of an entry levy referred to in section 116(1)(a) of the Act, a consecutive period of 24 hours during which the resident may enter the casino premises of the casino operator; and
- (b) in the case of an entry levy referred to in section 116(1)(b) of the Act, a consecutive period of 12 months during which the resident may enter the casino premises of the casino operator.

PART II

PAYMENT OF ENTRY LEVY

Manner in which entry levy is to be paid

3. A resident wishing to enter the casino premises of a casino operator shall pay the appropriate entry levy by any of the following modes of payment which are accepted by the casino operator:

- (a) in cash, cashier’s order or money order;
- (b) by charging the entry levy to a debit card or credit card accepted by the casino operator;
- (c) by an electronic funds transfer to the casino operator’s bank account;
- (d) by the use of a widely accepted stored value facility within the meaning of the Payment Systems (Oversight) Act (Cap. 222A).

Pre-payment of entry levy

4.—(1) A casino operator may collect an entry levy from a resident in advance of the resident seeking admission to its casino premises, provided that the validity period of each entry levy so collected shall commence —

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- (a) in the case of an entry levy referred to in section 116(1)(a) of the Act, upon the entry of the resident to the casino premises of the casino operator not later than 30 days after the date of collection of the entry levy; and
 - (b) in the case of an entry levy referred to in section 116(1)(b) of the Act —
 - (i) upon the first entry of the resident to the casino premises of the casino operator after the collection of the entry levy; or
 - (ii) 90 days after the date of collection of the entry levy, whichever occurs first.
- (2) A casino operator shall not allow —
- (a) any change to the time delimited by paragraph (1)(a) or (b) for the start of the validity period of the entry levy referred to in section 116(1)(a) or (b) of the Act, respectively;
 - (b) entry by a resident who has paid an entry levy referred to in section 116(1)(a) of the Act to its casino premises after the time delimited by paragraph (1)(a) for the last entry of the resident to the casino premises; or
 - (c) entry by a resident who has paid an entry levy referred to in section 116(1)(b) of the Act to its casino premises after the expiry of the validity period of that entry levy.
- (3) Any entry levy that has been paid shall not be refundable, in whole or in part, even if the resident who paid the entry levy does not enter or remain on the casino premises during the validity period of the entry levy.

Duty of casino operator to inform patrons of entry levy, etc.

5. A casino operator shall, subject to such conditions as the Authority may think fit to impose —
- (a) display prominently at each entrance to and exit from its casino premises, and at each place where the entry levy to enter its casino premises may be paid, a notice stating —
 - (i) the amount of the entry levy payable; and
 - (ii) such other information pertaining to the entry levy as the Authority may, by notice in writing, require; and
 - (b) provide clear information to every resident when he is paying an entry levy —

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- (i) about the validity period of the entry levy;
 - (ii) about the last date on which the resident may enter the casino premises of the casino operator under regulation 4(1)(a) (in relation to an entry levy referred to in section 116(1)(a) of the Act) or the date of commencement of the validity period under regulation 4(1)(b) (in relation to an entry levy referred to in section 116(1)(b) of the Act), as the case may be; and
 - (iii) that, except where directed under section 117(4) of the Act, the entry levy paid is not refundable.

Prohibited transactions in relation to entry levy

6. Without prejudice to the generality of section 116(3) of the Act, an indirect refund, remission or reimbursement of entry levy by a casino operator to a resident shall include —

- (a) the giving of any right, privilege, discount or benefit to the resident (in addition to entry to the casino premises) by the casino operator or by any other person under an arrangement with the casino operator, in exchange for payment of the entry levy;
- (b) any set-off of the entry levy payable by the resident —
 - (i) against any other amount (including any other entry levy) paid by the resident to the casino operator; or
 - (ii) against an amount paid by the resident to any other person; and
- (c) the payment of any part of the entry levy on behalf of the resident by —
 - (i) the casino operator; or
 - (ii) any other person on behalf of the casino operator.

PART III

COLLECTION OF ENTRY LEVY

Entry levy collection requirements

7. The Authority may, by notice in writing given to a casino operator or an applicant for a casino licence, specify such minimum requirements in relation to the collection of entry levies as the Authority may

consider necessary (referred to in these Regulations as the entry levy collection requirements).

Duties of casino operator in relation to collection of entry levy

8.—(1) A casino operator or an applicant for a casino licence shall —

- (a) establish and implement a system for the collection of the entry levy (referred to in these Regulations as an entry levy collection system) which has been approved by the Authority;
- (b) install at any entrance to or exit from the casino premises such electronic or other facilities as the Authority may, by a written direction given to the casino operator or applicant, require for the purposes of ascertaining whether the persons required to pay the entry levy have done so;
- (c) keep such records as the Authority may require in relation to the collection of the entry levy and, where required to do so, produce to the Authority such records and permit the examination and taking of extracts or copies thereof, and answer any questions relating to those records; and
- (d) comply with such other directions as the Authority may give from time to time for the purpose of securing the collection of the entry levy.

(2) Nothing in this regulation shall derogate from the duty of the casino operator to comply with section 116(1) of the Act.

Approval of entry levy collection system

9.—(1) A casino operator or an applicant for a casino licence shall submit to the Authority for approval an entry levy collection system which must include details of the following:

- (a) a description of the entry levy collection system and how it meets the entry levy collection requirements and any direction given by the Authority in relation to the collection of entry levy;
- (b) detailed floor plans, whether within or outside the casino premises, indicating —
 - (i) the areas designated for the collection of entry levies;
 - (ii) the areas designated for entry to, or exit from, the casino premises by residents and non-residents, respectively; and

- (iii) a description and drawings which map the placement of any electronic system comprising installations, devices or equipment that form part of the entry levy collection system;
 - (c) a statement by the person in charge of the casino operations that the entry levy collection system meets the entry levy collection requirements and any direction given by the Authority in relation to the collection of entry levy and complies with these Regulations; and
 - (d) such other information as the Authority may, from time to time, require to determine whether the entry levy collection system meets the entry levy collection requirements.
- (2) The Authority may —
- (a) approve an entry levy collection system for any casino premises subject to such conditions as it may impose; or
 - (b) reject an entry levy collection system if any part of it does not satisfy any of the entry levy collection requirements or any direction given by the Authority in relation to the collection of entry levy.

Change to approved entry levy collection system

10.—(1) A casino operator which intends to make any change to its entry levy collection system that will deviate from the approved entry levy collection system must apply to the Authority for approval of the proposed change at least 30 days before the date of implementation of the proposed change, or within such shorter period as the Authority may allow.

(2) Every application to the Authority under paragraph (1) shall contain —

- (a) details of the proposed change, date and time of the implementation of the proposed change, reasons for the proposed change, location of the proposed change and the period for which any part of the casino premises will be closed to implement the proposed change; and
- (b) a statement by the person in charge of the operations of the casino that the entry levy collection system after the proposed change is implemented will satisfy the entry levy collection

requirements and any direction given by the Authority in relation to the collection of entry levy and comply with these Regulations.

(3) An approved entry levy collection system shall be revised to the extent that an application under this regulation (including the accompanying documents) is approved by the Authority.

(4) A casino operator shall ensure that the change to the entry levy collection system is implemented in accordance with the proposed change as approved by the Authority under this regulation.

Change to entry levy collection requirements

11.—(1) Where the Authority —

- (a) modifies the entry levy collection requirements applicable to a casino operator;
- (b) imposes on a casino operator any requirement referred to in regulation 8(1)(b) or (c); or
- (c) gives any direction to a casino operator under regulation 8(1)(d),

the casino operator shall, not later than 30 days after the date it is notified of such requirement or direction or such longer period as the Authority may allow, submit to the Authority for approval an application for such proposed changes to the entry levy collection system as may be necessary to comply with the requirement or direction, as the case may be.

(2) The provisions of regulation 10(2), (3) and (4) shall apply to any application for a proposed change to the entry levy collection system under paragraph (1) of this regulation as they apply to an application for a change proposed by a casino operator under regulation 10(1).

(3) Notwithstanding paragraph (1), where a casino operator considers that no change is required to its entry levy collection system —

- (a) the casino operator may submit a statement by the person in charge of the casino operations that the entry levy collection system, without any change, continues to satisfy the entry levy collection requirements or the requirement or direction of the Authority, as the case may be; and

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- (b) the Authority may, on the basis of that statement, allow the casino operator to dispense with the submission of an application under paragraph (1).

PART IV

PAYMENT OF ENTRY LEVY TO SINGAPORE TOTALISATOR BOARD

Payment of entry levy to Board

12.—(1) Subject to paragraph (2), all entry levies collected by a casino operator in any calendar month shall be paid to the Board under section 116(2) of the Act not later than 15 days after the end of that month.

(2) The Board may, in a particular case on the application of a casino operator, extend the time for payment.

(3) The entry levy shall be paid to the Board by an electronic funds transfer from the casino operator's bank account to a bank account designated by the Board.

(4) All costs incidental to the payment of the entry levy to the Board shall be borne by the casino operator.

Furnishing of returns to Board

13.—(1) Every casino operator shall, in respect of every calendar month, furnish to the Board a return in such form and manner as the Board may require, not later than 7 days after the end of the month (or part thereof) to which the return relates, except that the first return shall relate to the period beginning on the day the casino licence commences and ending on the last day of the month in which the casino licence commences.

(2) Every return furnished under paragraph (1) shall contain the following information:

- (a) the total amount of entry levies collected for that month, specifying the amount comprising entry levies paid under section 116(1)(a) of the Act and the amount comprising entry levies paid under section 116(1)(b) of the Act;
- (b) the amount of any refund of entry levies made by the casino operator under section 117(4) of the Act in that month;

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- (c) the amount of any entry levy recovered from the casino operator under section 117(3) of the Act in that month; and
 - (d) a statement by an employee authorised by the casino operator that the information in the return is true and accurate.

(3) Any person who ceases to be a casino operator in any calendar month shall, not later than 7 days after so ceasing, furnish to the Board a final return in such form and manner as the Board may require containing the information referred to in paragraph (1) in respect of that part of that month during which that person was a casino operator.

Power to obtain information

14.—(1) The Board may, by notice in writing, request a casino operator to furnish such further information relevant to a return under regulation 13 or the amount of entry levies paid to it as the Board may require.

(2) Any casino operator which has been given a notice under paragraph (1) shall comply with the request in such manner and within such time as the Board may specify in the notice.

Auditor

15.—(1) A casino operator shall engage, at its own expense, an auditor who shall be a public accountant to conduct an audit and make a report in respect of every quarter of a calendar year on the entry levies collected by the casino operator for that quarter.

(2) The auditor engaged under paragraph (1) shall in every such report state whether, in his opinion —

- (a) sufficient controls are in place to ensure that persons who are required to pay the entry levy have done so;
- (b) the amount of entry levies collected by the casino operator has been collected and recorded correctly in accordance with law; and
- (c) the amount of entry levies collected by the casino operator has been paid in full to the Board.

(3) The casino operator shall submit the auditor's report to the Board not later than 30 days after the end of the quarter to which it relates.

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

Refund for overpayment of entry levies

16.—(1) Where a refund of money overpaid as entry levy has been directed by the Chief Executive under section 117(4) of the Act, the casino operator shall —

- (a) if money has been overpaid by a resident, refund to the resident the amount so overpaid not later than 14 days after the date of receipt of the direction; and
- (b) set off the amount so refunded against the entry levies payable by the casino operator to the Board for the calendar month in which the refund is made.

(2) Any casino operator or resident wishing to make a claim for a refund of money overpaid as entry levy must submit to the Authority —

- (a) a written application for the refund in the form provided by the Authority for this purpose; and
- (b) such documents and information in support of the claim as the Chief Executive may require to determine the overpaid amount.

(3) Where the Chief Executive rejects a claim, he must notify the claimant accordingly.

PART V

GENERAL PROVISIONS

Persons or class of persons not required to pay entry levy

17.—(1) For the purposes of section 116(5)(c) of the Act, the persons to whom that section shall not apply (referred to in this regulation as exempt persons) are specified in the Schedule, subject to the condition in paragraph (2).

(2) Any exempt person who enters any casino premises without paying an entry levy must not take part in any gaming whilst he is in the casino premises.

(3) If the condition in paragraph (2) is not complied with by any exempt person, the exemption in paragraph (1) shall cease to apply to that person from the time the person takes part in any gaming in the casino premises.

Duties of licensed special employee in relation to entry levy collection system, etc.

18.—(1) It shall be a condition of a special employee licence that a licensed special employee shall not —

- (a) cause the entry levy collection system to fail to comply with the entry levy collection requirements;
- (b) make any change to the approved entry levy collection system without the authorisation of the casino operator; and
- (c) being a person in charge of the operations of the casino, make, authorise or permit any change to the approved entry levy collection system without first obtaining the approval of the Authority for the change.

(2) Any licensed special employee who contravenes paragraph (1)(a), (b) or (c) shall be liable to disciplinary action under section 93 of the Act.

Power to give directions and take disciplinary action

19.—(1) If any casino operator —

- (a) implements an entry levy collection system other than in accordance with the approved entry levy collection system; or
- (b) makes any change to the approved entry levy collection system without obtaining the approval of the Authority for the change in accordance with these Regulations,

the Authority may give the casino operator such directions concerning the entry levy collection system as it thinks fit, including —

- (i) a direction to submit an application for approval of the change without delay; or
- (ii) a direction to reinstate the approved entry levy collection system without delay.

(2) Without prejudice to the right of the Authority to give directions under paragraph (1), any casino operator which —

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- (a) contravenes regulation 4(2), 5, 8(1), 10(1) or (4), 11(1), 12, 13, 15(1) or (3) or 16(1)(a);
 - (b) fails to comply with a notice of the Board under regulation 14(2); or
 - (c) fails to comply with a direction under paragraph (1),
- shall be liable to disciplinary action under section 54 of the Act.

THE SCHEDULE

Regulation 17(1)

PERSONS OR CLASS OF PERSONS NOT REQUIRED TO PAY ENTRY LEVIES

1. Any person who is a holder of a Category C2 special employee licence performing the function authorised by his licence in or in relation to the casino or casinos specified in his licence.
2. Any person licensed as a junket promoter or a junket representative.
3. Any registered medical practitioner, nurse or paramedic required to attend to or respond to medical emergencies within any casino premises.
4. Any person employed or engaged by the casino operator in the provision of the following within the casino premises:
 - (a) the operation of any food and beverage outlet, retail outlet or licensed money-changing business;
 - (b) construction, renovation, cleaning, maintenance or security services;
 - (c) entertainment;
 - (d) the provision of services ancillary to the operation of the casino, and which are approved by the Chief Executive to be carried out within the casino premises.
5. An associate of the casino operator who is carrying out his functions as an associate and is approved by the Chief Executive to enter the casino premises for that purpose.
6. An employee of an accounting or auditing firm engaged by a casino operator to provide accounting or auditing services to the casino operator who is designated by the firm as requiring entry to the casino premises in the course of providing such services and is approved by the Chief Executive to enter for that purpose.
7. Any of the following persons acting in the discharge of their duties under the Act or any other written law:
 - (a) a Commercial Affairs Officer appointed under section 64 of the Police Force Act (Cap. 235) and designated by the Director of the Commercial Affairs Department as requiring entry to the casino premises in the discharge of his duties;

THE SCHEDULE — *continued*

- (b) an officer of the Monetary Authority of Singapore acting in the discharge of his duties under the Banking Act (Cap. 19) and the Money-changing and Remittance Businesses Act (Cap. 187) and designated by an Executive Director of the Monetary Authority of Singapore as requiring entry to the casino premises for that purpose;
 - (c) an officer of the Board designated by the Chief Executive of the Board as requiring entry to the casino premises for the performance of his functions and discharge of his duties under the Act;
 - (d) a member of the National Council for Problem Gambling or the secretary or any officer of the secretariat to the Council appointed under section 155(2) of the Act, acting in the discharge of his duties under the Act;
 - (e) a member of the Authority, or a committee appointed by the Authority under section 12(1) of the Act, acting in the discharge of his duties under the Act;
 - (f) a member of a Patron Dispute Committee appointed under section 112(4) of the Act acting in the discharge of his duties as such;
 - (g) any other public officer or officer of a statutory body requiring entry to the casino premises for the performance of his functions and the discharge of his duties in relation to national security, public order, public health, the enforcement of any written law or foreign relations, and who is approved by the Chief Executive to enter for that purpose.
8. Any psychologist, social worker, trained counsellor or other professional in social services requiring entry to the casino premises to provide aid in relation to problem gambling, and who is approved by the Chief Executive to enter for that purpose.

Made this 2nd day of February 2010.

RICHARD MAGNUS
Chairman,
Casino Regulatory Authority of Singapore.

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