

立法會草案委員會文件

《2003 年博彩稅（修訂）條例草案》

政府對法案委員會意見的回應

目的

本文件旨在說明政府就議員在二零零三年六月六日的法案委員會會議提出的意見所作的回應。

要求把發牌條件列於法例

2. 在條例草案中建議加入的第 6G 條之上，議員要求政府當局考慮在條例草案中列明個別的發牌條件必須包括在足球博彩的牌照之內，該些發牌條件涉及以下範圍：

- (a) 參與足球博彩和進入投注處所的年齡限制，即持牌機構不可接受由 18 歲以下的人士所作的投注，或准許 18 歲以下人士進入投注處所；
- (b) 禁止賒帳投注；
- (c) 限制有關足球博彩的宣傳和推廣；
- (d) 採取預防與賭博有關問題的措施；
- (e) 進行足球博彩處所的地點和其開放時間；
- (f) 可供投注的足球彩事種類和投注種類。

3. 因應議員的意見，我們同意於條例草案中訂明民政事務局局长（局長）必須於足球博彩牌照中包括上述第 2(a)至 2(d) 段中與年齡限制、禁止賒帳投注、限制宣傳和推廣以及預防賭

博有關問題措施有關的發牌條件。這些發牌條件的目的是把規範足球博彩可能造成的負面影響減至最少。相關的委員會審議階段修正案的擬稿將於稍後提交議員以供考慮。

4. 我們同意在牌照中列明投注處所的地點和經營時間，而有關轉變亦須徵得局長的批准。但是，我們不同意把這些條件列於條例草案內，原因如下：

- (a) 各持牌經營者投注處所的地點和經營時間都不一樣。我們認為把這些細節列明於條例草案所提出的一般性的發牌制度並不合適；
- (b) 投注處所的地點和經營時間可能經常需要因應不同原因而更改，這些原因包括在附近社區人口的變化，業主和租務條款的變更以及經營環境的變化等。把這些事項列明於條例內會過分及不必要地影響持牌經營者因應市場變化而作出適應的運作彈性。

5. 有關具體可供投注的賽事和投注種類的發牌條件，我們認為在牌照中列出大體的賽事種類和投注項目，較在法例或牌照條件中詳細羅列賽事的項目和投注方式更為合適（即使向局長申請批核的機制），原因如下：

- (a) 由於世界性足球博彩市場競爭劇烈，在牌照中列出大體的投注項目，投注規則和賽事類別，可賦予持牌經營者迅速調整這些項目的彈性，這對於確保持牌機構能有效地與世界各地的非法收受賭注者競爭至為重要。任何試圖把運作的細則列明於牌照或法例中的建議都會嚴重影響持牌機構的競爭能力，亦因而影響規範足球博彩打擊非法賭博活動的果效。這將令我們無法達致在香港規範和監管足球博彩的目的。
- (b) 由於足球博彩業務經常變化，實際上難以把不同賽事和博彩方式的名稱和技術性細節在牌照或法例中清晰列明。持牌機構需要為任何改變而不時申請批

准，亦會影響其經營的彈性和競爭力。

6. 事實上，把賽事種類或投注種類於法例列明並非其他地區的一般做法，一些海外地區有關規範博彩活動的條例節錄已列於附件。我們亦丕察覺有其他地區把規範體育博彩活動的具體投注和賽事種類列於發牌條件中。

實務守則

7. 議員亦要求政府當局就有關足球博彩和獎券活動可能制訂的實務守則提供資料。根據第 6X 條，民政事務局局長可以不時就如何遵守牌照條件而發出實務守則。這令局長可以針對足球博彩運作的某一方面訂定詳細指引，以及處理在發牌後可能出現的具體關注事項。參照海外地區有關受監管博彩活動的實務守則和香港其他監管機制中的實務守則，我們認為在將來有需要時，可在實務守則中加入以下條文：

(a) 宣傳和推廣

所有足球博彩和獎券的宣傳應該 —

- (i) 不可容許任何 18 歲以下的兒童或青少年出現；
- (ii) 不可包括任何對兒童和青少年有特別吸引力的人士；
- (iii) 不可明確或間接讚賞參與賭博的人士，以及貶低不參與賭博的人士；
- (iv) 不可顯示或推廣參與賭博活動時飲用酒精；
- (v) 不可顯示沉迷和不理性地進行博彩；
- (vi) 不可推廣以賭博作為解決財務上或個人問題的方法；

- (vii) 不可推廣賭博作為提高社會地位、就業職位、社交層面的工具。

(b) 預放與賭博有關問題的措施

持牌機構應 —

- (i) 採取有節制賭博政策，以保障投注者不會沉迷賭博；
- (ii) 向投注者充分提供有關勝出機會和投注成本的資料；
- (iii) 於投注處所和不同投注途徑提供有關沉迷賭博的風險；以及為問題及病態賭徒提供輔導和治療服務的渠道的資料；
- (iv) 為員工提供有關有節制賭博措施，以及問題和病態賭博的合適訓練；
- (v) 適當地管理投注處所，以預防問題和病態賭博。

運作守則

8. 議員亦要求就持牌經營者如何遵守發牌條件，特別是有關年齡限制和保障勝出者私隱的發牌條件提供資料。

9. 我們從香港賽馬會（賽馬會）得悉該會已就禁止 18 歲以下人士參與博彩，限制透露勝出者的身份和預防問題及病態賭博制訂措施。

10. 現時賽馬會就禁止 18 歲以下人士參與博彩所採取的措施如下：

- (a) 投注規則訂明任何未滿 18 歲或穿著校服的人士不可投注，進入投注處所，開設電話投注戶口以及使

用自動投注櫃員機。如發現投注由 18 歲以下人士作出，該項投注可被予以取消；

- (b) 投注處所的員工運作規則規定他們要求未滿 18 歲人士及可疑而未能提出身份証明的人士立即離開處所；以及
- (c) 在投注處所和自動投注櫃員機上已展示海報和標語；以警告未滿 18 歲人士不得進入投注處所，投注及領取彩金。

11. 賽馬會有一套內部監管機制以保障勝出者的個人資料私隱。所有賽馬會員工均須簽署同意書，承諾不會把機密資料（包括勝出者的個人資料）除工作需要之外提交予第三者或保留。賽馬會有一名資料私隱專員負責確保個人資料（私隱）條例的原則和規定得到遵守，以保障顧客的個人資料私隱。

12. 香港賽馬會已制定“有節制博彩”政策，以減少賭博造成的負面影響及提倡有節制賭博觀念。為落實該政策，香港賽馬會已於該會的投注處、刊物及網頁展示有關訊息，向公眾傳遞有節制賭博的觀念。有關有節制博彩的訊息亦會在候接電話投注時向公眾發布。同時，香港賽馬會會舉辦課程，確保員工對與問題賭博有關的事宜有一定的認識，使他們能在執行職務時配合有節制博彩政策的推行。有節制博彩的主要宣傳訊息將包括：

- (a) 博彩有預算，下注有分寸
- (b) 博彩用閒錢，小注可怡情
- (c) 博彩勿借貸，莫逞一時快
- (d) 消閒方式多，博彩只其一
- (e) 進退要有據，失利莫再追

適當人選的規定

13. 鑑於議員認為有需要制訂措施以確保持牌人遵守規範足球博彩及獎券活動的特定發牌條件，我們建議就規範足球博彩及獎券活動的持牌人引入“適當人選”規定。具體而言，我們建議規定持牌人及其有關人士（包括持牌機構的主要職員、董事及股東）必須符合“適當人選”規定。民政事務局局長會在考慮下列各因素後決定該人士是否為適當人選：

- (a) 該人選的財政狀況及穩健程度；
- (b) 該人選的資歷及經驗；
- (c) 該人選的勝任能力及是否能竭誠公正地執行職能；
- (d) 該人選的信譽及可靠程度；
- (e) 該人選曾否在香港或其他地區犯法而被檢控或定罪；及
- (f) 民政事務局局長認為相關的其他事項。

14. 我們建議規定民政事務局局長只可發牌予主要職員、董事及股東皆為適當人選的機構，以舉辦規範足球博彩及獎券活動。持牌機構及其他有關人士亦需在牌照生效期間繼續符合適當人選的資格。若持牌機構未能符合有關規定，民政事務局局長可撤銷其牌照。相關的委員會審議階段修正案初稿會於稍後時間提交議員審議。

民政事務局
二零零三年六月

*Division 2—Applications for, and issue of, wagering authorities***16 Application for race wagering licence**

(1) An application for a race wagering licence may only be made by a corporation.

(2) During the exclusivity period for a race wagering licence, an application for a race wagering licence may be made only by the TAB or a TAB subsidiary.

17 Application for sports wagering licence

(1) An application for a sports wagering licence may only be made by a corporation.

(2) During the exclusivity period for a sports wagering licence, an application for a sports wagering licence may be made only by the TAB or a TAB subsidiary.

18 Application for oncourse wagering permit

An application for an oncourse wagering permit may only be made by a race club.

19 Requirements about applications

An application for a wagering authority must—

- (a) be made to the Minister; and
- (b) be in the approved form; and
- (c) be accompanied by any application fee prescribed under a regulation.

20 Further information or documents to support application

(1) The Minister may, by written notice given to an applicant for a wagering authority, require the applicant to give the Minister further information or a document about the application within the reasonable time stated in the notice.

PART IV – BOOKMAKERS

Division 1 – General

70. Licensing of bookmakers, &c.

(1) A person shall not conduct the business of a sports bookmaker at licensed premises or a racing venue unless the person is the holder of a current bookmaker's licence, granted by the Commission, permitting the conduct of the business of a sports bookmaker at those licensed premises or that racing venue.

Penalty: For a first offence – not less than \$7,500 and not more than \$12,500.

For a second offence – not less than \$12,500 and not more than \$25,000.

For a third or subsequent offence – not less than \$25,000 and not more than \$50,000.

(1A) A person shall not be employed or engaged by a bookmaker at licensed premises or a racing venue unless the person is the holder of a current permit or bookmaker's clerk's licence granted by the Commission.

Penalty: For a first offence – not less than \$7,500 and not more than \$12,500.

For a second offence – not less than \$12,500 and not more than \$25,000.

For a third or subsequent offence – not less than \$25,000 and not more than \$50,000.

(2) A club shall not permit a person to carry on bookmaking, or to be employed or engaged by a bookmaker, at a meeting held by it at a racing venue unless that person has in his possession at that racing venue a current permit or licence permitting the conduct of that business.

Penalty: For a first offence – not less than \$7,500 and not more than \$12,500.

For a second offence – not less than \$12,500 and not more than \$25,000.

For a third or subsequent offence – not less than \$25,000 and not more than \$50,000.

(3) A person who is or appears to be carrying on bookmaking or who is or appears to be employed or engaged by a bookmaker at licensed premises or

a racing venue shall, on demand made by a betting inspector, produce and deliver to that inspector the bookmaker's licence or permit, as the case may be, or the bookmaker's clerk's licence, issued to that person.

Penalty: \$1,000.

New ZealandR
RACING ACT 1971
[PART 5B - SPORTS BETTING

[99K. Board may operate systems of sports betting—

[99K. Board may operate systems of sports betting—



(1) Subject to this Act and to any rules for the time being in force under section [99J](#) of this Act, the Board may establish and operate totalisator betting or fixed-odds betting, or both, on any sporting event or events, whether held in New Zealand or outside New Zealand, or on any contingency arising from a sequence of sporting events, whether held in New Zealand or outside New Zealand or both, if—

(a) In respect of a sporting event or events held in New Zealand, there is a New Zealand national sporting organisation which administers the sport concerned or under whose auspices or control the event or events are being conducted; or

(b) In respect of a sporting event or events held outside New Zealand, there is a New Zealand national sporting organisation which administers the sport concerned in New Zealand or under whose auspices or control the event or events would be conducted if held in New Zealand—

and the New Zealand national sporting organisation meets the criteria laid down by the **[[Sport and Recreation New Zealand for receiving financial support from that agency]]**, whether or not it is actually receiving such support.

(2) Any system of fixed-odds sports betting established under this section—

(a) Subject to any rule in force under section [99J\(4\)\(b\)](#) of this Act, may allow for any fixed-odds sports bet to be laid off by the Board on to other betting systems on the same event or events for the purpose of limiting the Board's exposure on that particular event or events:

(b) May allow for the placing and acceptance of bets at any time before the completion of any specified event to which the bets relate, as the Board from time to time determines.

(3) The Board shall have such powers and may perform such functions as are reasonably necessary for establishing such sports betting systems.]

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Singapore

Sports betting duty

4. —(1) Subject to the provisions of this Act, there shall be charged a sports betting duty in respect of any betting at fixed odds on any football game or sporting event where the betting is promoted in Singapore by or on behalf of any exempt organisation.

[14/99]

(2) Sports betting duty shall be an amount equal to 20%, or such other rate as the Minister may prescribe by order in the *Gazette*, of the gross betting profit of the exempt organisation in respect of any betting at fixed odds it promotes in connection with any particular football game or sporting event.

[14/99]

(3) Sports betting duty shall be paid by the exempt organisation promoting the betting at fixed odds on any particular football game or sporting event within 15 days (or such further period as the Commissioner of Stamp Duties may allow in any particular case) after the date on which the football game or sporting event, as the case may be, takes place.

[14/99]

(4) For the purposes of subsection (2), the gross betting profit of an exempt organisation in relation to any particular football game or sporting event shall be the amount, if any, by which the value specified in paragraph (a) exceeds the value specified in paragraph (b) —

(a) the aggregate value in money of the stakes on all bets at fixed odds received or negotiated in Singapore by or on behalf of the exempt organisation in connection with that football game or sporting event; and

(b) the value in money of the winnings paid by or on behalf of the exempt organisation on the results of that football game or sporting event.

[14/99]

(5) In calculating the amount of the stake on a bet under subsection (4) (a), the amount of goods and services tax charged on the supply of the betting transaction shall be excluded.

[14/99]

(6) For the purposes of this section, a bet is a bet at fixed odds only if the person making it knows or can know, at the time he makes it, the amount he will win, except in so far as the amount is to depend —

(a) on the result of the event or events betted on;

(b) on any such event taking place or producing a result;

(c) on the numbers taking part in any such event;

(d) on the starting prices or totalisator odds for any such event;

(e) on there being totalisator odds for any such event; or

(f) on the time when his bet is received by any person with or through whom the bet is made.

Nevada - US

11. "Outstation book" means a book, other than a satellite book, that shares the computerized bookmaking system and certain management or administrative functions of a book operated by an affiliated licensee, as defined in NRS 463.430(3)(b).

12. "Post time" means, unless an earlier time is required by regulation in the state where the race is run:

(a) For users of live broadcasts and for buyers of audible announcements of post time from disseminators of live broadcasts, the later of either the time when the disseminator transmits an audible announcement of the post time, or when the race is started by, as applicable, the opening of the gates and/or box, the starting gate car begins to close its arms, or such other method used by the track and administratively approved by the chairman.

(b) For races broadcast live on a national television network for which an agreement has been reached with a disseminator to provide an audible announcement of post time, that time when the disseminator relying upon information obtained independently of the television broadcast, transmits an audible announcement of post time which must be no later than when the race is started by, as applicable, the opening of the gates and/or box, the starting gate car begins to close its arms, or such other method used by the track and administratively approved by the chairman.

(c) Except as provided in paragraph (b) of subsection 12, for races provided by means other than a live broadcast and for races broadcast live on a national television network for which no agreement has been made with a disseminator to provide an audible announcement of post time, not later than 2 minutes before the scheduled post time as announced by the disseminator.

13. "Race book" means a business that accepts wagers on horse or other races.

14. "Satellite book" means a book that has been licensed pursuant to the provisions of NRS 463.245(3).

15. "Sports pool" means a business that accepts wagers on sporting events or other events, other than horse or other races. The term includes, but is not limited to, a business that accepts sports parlay card wagers as defined in Regulation 22.090.

16. "Wagering communication" means the transmission of a wager between a point of origin and a point of reception by aid of a communications technology.

(Adopted: 7/85. Effective: 9/1/85. Amended: 7/87; 11/98; 6/20/02. Effective: 6/20/02.)

22.020 License required; applications.

1. No person may operate or own any interest in a race book or sports pool in Nevada unless that person holds a nonrestricted gaming license specifically permitting the person to do so.

2. Applications for a license to operate a race book or a license to operate a sports pool must be made, processed, and determined in the same manner as applications for nonrestricted gaming licenses, using such forms as the chairman may require.

3. Each application for approval must be accompanied by an internal control system prepared and submitted in accordance with Regulation 6 and this regulation.

(Adopted: 7/85. Effective: 9/1/85. Amended: 6/88.)

22.030 [Repealed: 1/1/99.]

22.035 Registration of employees.

1. Any individual who fulfills the function of race book or sports pool manager, race book or sports pool supervisor, or who determines race book or sports pool betting odds, point spreads or betting lines must register with the board. Such registration must be made on a form provided by the chairman and shall include the individual's:

(a) Full legal name and any aliases, nicknames, maiden name and any other change, legal or otherwise;

(b) Social security number and current driver's license number;

(c) Date and place of birth;

(d) History of residence for the past 5 years;

(e) History of employment for the past 10 years;

(f) Complete history of arrests, detentions, or litigations including any which have been sealed or expunged by court order;

(g) Consent to a full licensing investigation, subject to the provisions of subsection 3, by the board and commission; and

(h) Such other information as required by the chairman.

2. Licensed key employees or key employees in applicant status are not required to register pursuant to this section.

Individuals required to register at the time this section is adopted shall have 60 days to file such forms. All other individuals must file within 30 days of assuming such duties.

3. After reviewing the registration forms, the chairman may request that the individual file a completed application form. Individuals who object to the request for submission of a completed