

立法會
Legislative Council

LC Paper No. LS 116/02-03

**Paper for the House Committee Meeting
on 30 May 2003**

**Legal Service Division Report on
Proposed resolution under section 6(3) of the
Betting Duty Ordinance (Cap. 108)**

The Secretary for Financial Services and the Treasury has given notice to move a motion at the Legislative Council meeting of 11 June 2003 to amend section 6(1)(b) of the Betting Duty Ordinance (Cap. 108) ("the Ordinance"). The effect of the amendment is the rate of duty on exotic horse racing bets would be increased from 19% to 20%. The proposed amendment gives legal effect to the corresponding proposal in paragraph 93 of 2003-04 Budget Speech.

2. Section 6(1)(b) of the Ordinance provides, except for specified circumstance, that on every bet made on any totalizator or pari-mutuel authorized by the Ordinance, there shall be charged a duty in the case of a bet, other than those referred to under subsection (1)(a) (i.e. a win bet, a place bet, a double bet, a quinella bet, a forecast bet and a quinella place bet), at the rate of 19% of the amount of every such bet. The bets referred to in section 6(1)(b) are commonly known as exotic bets which refer to six-up, treble, tierce, trio, double trio and triple trio. Subsection (3) provides that the rate of duty specified in subsection (1) may be amended by resolution of the Legislative Council.

3. Upon approval by the Legislative Council, the resolution will come into effect on 1 August 2003.

4. The proposed resolution is legally in order.

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