



立法會秘書處 法律事務部  
LEGAL SERVICE DIVISION  
LEGISLATIVE COUNCIL SECRETARIAT

來函檔號 YOUR REF : S/F(3) to HAB/CR 1/17/99  
本函檔號 OUR REF : LS/B/16/12-13  
電話 TELEPHONE : 3919 3506

傳真 FAX : 2877 5029  
電郵 E-MAIL : bloo@legco.gov.hk

By Fax (2591 6002)  
22 April 2013

Miss Winnie TSE  
Principal Assistant Secretary for Civic Affairs Branch  
Civic Affairs Division  
Home Affairs Bureau  
13/F, West Wing, Central Government Offices  
2 Tim Mei Avenue, Tamar  
Hong Kong

Dear Miss TSE,

**Betting Duty (Amendment) Bill 2013**

To assist my scrutiny of the Betting Duty (Amendment) Bill 2013 (the Bill), I should be grateful if you would clarify the following matters:

Clause 6 – proposed section 6GD

- (a) If a non-local bettor, by telephone or the Internet, places a bet on a local horse race with Hong Kong Jockey Club, would the bet be subject to betting duty under the existing section 6GD(1) or (2) of the Betting Duty Ordinance (Cap. 108)? Is such a bet intended to be subject to betting duty under the Bill?

Clause 9 – proposed section 6GF

- (b) In relation to the definition of "specified amount", the reference to "either or both" in paragraph (a) may cause ambiguity because there are more than two items referred to in subparagraphs (i) and (ii) (i.e. sounds, visual images and other information relating to the race). It is noted that the Chinese text of paragraph (a) uses the expression "任何或所有項目" which literally means "any or all items". Please consider whether the reference to "either or both of the following" in the English text of paragraph (a) should be changed to "any or all of the following items".

Repeal of definitions - Clause 3(7)

- (c) This clause seeks to repeal various definitions. Please explain the policy reasons for repealing these definitions which do not seem to have anything to do with the facilitation of inbound or outbound commingling.

Repeal of sections 6GE, 6GG and 6GP – Clauses 7, 10 and 14

- (d) The existing sections 6GE, 6GG and 6GP provide for the payment and remission of further horse race betting duty which appears to be payable in respect of horse races (whether held within or outside Hong Kong) where the guaranteed amount for a wholly or partially relevant charging period exceeds the duty charged under section 6GD. According to paragraphs 6 and 8 of the Explanatory Memorandum, sections 6GE and 6GG are proposed to be repealed because they are spent. Please advise when the three-year "guarantee period" (within the meaning of the existing definition of that term under section 1A(1)) expired.
- (e) Please also explain the policy reasons for repealing sections 6GE, 6GG and 6GP and for not charging further horse race betting duty on local horse races under the Bill.

I would appreciate it if you would provide the Administration's reply in both languages as soon as possible, preferably **by 29 April 2013**.

Yours sincerely,



(Mr Bonny LOO)  
Assistant Legal Adviser

c.c. DoJ (Attn.: Mr Lawrence PENG, Sr Asst Law Draftsman (By Fax: 2536 8127)  
Ms Angie LI, Sr Govt Counsel (By Fax: 2869 1302)

LA