

**HONG KONG SPECIAL ADMINISTRATIVE REGION**

**ORDINANCE NO. 15 OF 2023**



John KC LEE  
Chief Executive  
29 June 2023

An Ordinance to amend the Betting Duty Ordinance to give effect to a proposal in the Budget introduced by the Government for the 2023–2024 financial year to impose an annual special football betting duty of \$2,400,000,000 on a football betting conductor for 5 years ending on 31 March 2028.

[1 April 2023]

Enacted by the Legislative Council.

**1. Short title and commencement**

- (1) This Ordinance may be cited as the Betting Duty (Amendment) Ordinance 2023.
- (2) This Ordinance is deemed to have come into operation on 1 April 2023.

**2. Betting Duty Ordinance amended**

The Betting Duty Ordinance (Cap. 108) is amended as set out in section 3.

**3. Part 3, Division 3A added**

Part 3, after Division 3—

**Add**

## “Division 3A—Special football betting duty

### 6WA. Interpretation of Division 3A

In this Division—

**accounting day** (結算日), in relation to a dutiable period, means 15 March of that period;

**buffer period** (緩衝期), in relation to a dutiable period, means the period beginning on 16 March and ending on 31 March of that period;

**dutiable period** (徵稅期) means—

- (a) a period beginning on 1 April 2023 and ending on 31 March 2024;
- (b) a period beginning on 1 April 2024 and ending on 31 March 2025;
- (c) a period beginning on 1 April 2025 and ending on 31 March 2026;
- (d) a period beginning on 1 April 2026 and ending on 31 March 2027; or
- (e) a period beginning on 1 April 2027 and ending on 31 March 2028;

**licence** (牌照) means a licence issued under section 6I;

**provisional payment** (暫繳付款) means the payment that a football betting conductor is required to make under section 6WC or 6WD;

**special football betting duty** (額外足球博彩稅) means the duty charged under section 6WB.

### 6WB. Special football betting duty

- (1) This section applies to a football betting conductor to whom a licence is issued.

- (2) For each dutiable period, a duty of \$2,400,000,000 is charged on the conductor.
- (3) If the licence is not in force during part of a dutiable period, the duty charged for the dutiable period is to be reduced proportionately.
- (4) If—
  - (a) 2 or more licences are issued to the conductor in respect of a dutiable period; and
  - (b) the licences are in force at different times during the dutiable period,

the duty charged for the dutiable period is to be calculated by reference to the aggregate number of days during which the licences are in force during the dutiable period.

**6WC. Provisional payment: where licence in force on accounting day**

- (1) This section applies if a licence issued to a football betting conductor is in force on the accounting day of a dutiable period.
- (2) The conductor must, not later than the accounting day, make a payment (*provisional payment*) to the Collector.
- (3) The amount of provisional payment is calculated by using the following formula—

amount of  
provisional payment = number of effective days × daily rate

where—

- (a) the number of effective days is the aggregate of the following—
    - (i) the number of days in the dutiable period on which the licence is in force up to and including the accounting day;
    - (ii) the number of days in the buffer period of the dutiable period on which the licence is to be in force; and
  - (b) the daily rate is the quotient obtained by dividing \$2,400,000,000 by the number of days in the dutiable period.
- (4) If—
- (a) on or before the accounting day, the Secretary gives a notice under section 6ZF(1) or (2) to revoke the licence and the revocation is to take effect during the buffer period of the dutiable period; or
  - (b) on or before the accounting day, the conductor gives a notice to surrender the licence in accordance with the terms and conditions of the licence and, on the surrender, the licence is to cease to be in force during the buffer period of the dutiable period,
- the number of days specified in subsection (3)(a)(ii) is to be reduced by the number of days reduced because of the revocation or surrender.

**6WD. Provisional payment: where licence ceases to be in force before accounting day**

- (1) This section applies if—

- (a) a licence issued to a football betting conductor is in force during a dutiable period; and
  - (b) the licence ceases to be in force at the end of a day (*termination day*) before the accounting day of the dutiable period.
- (2) The conductor must, not later than the earlier of the following—
- (a) the accounting day;
  - (b) the 15th day after the termination day,
- make a payment (*provisional payment*) to the Collector.
- (3) The amount of provisional payment is calculated by using the following formula—
- $$\text{amount of provisional payment} = \text{number of effective days} \times \text{daily rate}$$
- where—
- (a) the number of effective days is the number of days in the dutiable period on which the licence is in force; and
  - (b) the daily rate is the quotient obtained by dividing \$2,400,000,000 by the number of days in the dutiable period.

**6WE. Assessment**

- (1) As soon as practicable after the end of a dutiable period, the Collector must assess the amount of special football betting duty payable by a football betting conductor for the dutiable period.
- (2) If, based on the assessment—

- (a) the amount of special football betting duty payable for the dutiable period exceeds the amount of any provisional payment made by the conductor for the dutiable period, the conductor must pay the difference to the Collector in accordance with the notice given under subsection (3); or
  - (b) the amount of provisional payment made by the conductor for the dutiable period exceeds the amount of special football betting duty payable for the dutiable period, the Collector must refund the difference to the conductor.
- (3) As soon as practicable after making the assessment, the Collector must give the conductor a notice in writing, specifying—
- (a) the amount of special football betting duty payable for the dutiable period;
  - (b) the amount of any provisional payment made by the conductor for the dutiable period;
  - (c) if subsection (2)(a) applies, the amount that the conductor must pay, and the manner in which and the day by which the amount must be paid; and
  - (d) if subsection (2)(b) applies, the amount that the Collector must refund.

**6WF. Surcharges**

- (1) This section applies if—
- (a) an amount required to be paid by a football betting conductor by a day under section 6WC or 6WD is not fully paid by the conductor by that day; or

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- (b) an amount required to be paid by a football betting conductor under section 6WE(2) by a day specified in a notice given under section 6WE(3) is not fully paid by the conductor by that day.
  - (2) The Collector may, by notice in writing given to the conductor, demand the conductor to pay—
    - (a) a surcharge; and
    - (b) a further surcharge if the amount required to be paid (*due amount*) is not fully paid at the end of 6 months after the day by which the due amount is required to be paid (*payment day*).
  - (3) The surcharge must not exceed 5% of the unpaid part of the due amount.
  - (4) The further surcharge must not exceed 10% of the total of—
    - (a) the unpaid part of the due amount; and
    - (b) if the surcharge is not fully paid at the end of 6 months after the payment day—the unpaid part of the surcharge.
  - (5) The Government may recover any surcharge or further surcharge as a civil debt.”.