

**立法會**  
***Legislative Council***

LC Paper No. LS59/2025

**Paper for the House Committee Meeting  
on 4 July 2025**

**Legal Service Division Report on  
Betting Duty (Amendment) Bill 2025**

**I. SUMMARY**

- 1. The Bill**

The Bill seeks to amend the Betting Duty Ordinance (Cap. 108), the Betting Duty Regulations (Cap. 108A) and the Specification of Public Offices Notice (Cap. 1C) to:

  - (a) empower the Secretary for Home and Youth Affairs to authorize betting on basketball matches;
  - (b) charge a duty on the net stake receipts derived from the conduct of authorized betting on basketball matches;
  - (c) allow companies that conduct authorized betting on basketball matches to bet on basketball matches for the purpose of hedging;
  - (d) repeal obsolete provisions on guaranteed amount for non-local horse races; and
  - (e) make related and textual amendments.
- 2. Public Consultation**

The Administration conducted a public consultation on the proposed new regulatory regime on basketball betting from 2 April to 2 May 2025. According to the Administration, whilst a vast majority of the respondents supported the proposal, a small portion of respondents expressed concerns that the proposal might lead to some social problems and might have negative impact on children and youth.
- 3. Consultation with LegCo Panel**

The Panel on Home Affairs, Culture and Sports was consulted on the proposal at its meeting on 9 June 2025. Members in general supported the proposal. However, concerns were also raised on various issues at the meeting.
- 4. Conclusion**

The Legal Service Division is scrutinizing the legal and drafting aspects of the Bill. Since the Bill seeks to introduce a new regulatory regime for basketball betting, Members may consider forming a Bills Committee to study the Bill in detail.

## **II. REPORT**

The date of First Reading of the Bill is 2 July 2025. Members may refer to the Legislative Council (“LegCo”) Brief (File Ref.: S/F(1) to HYAB/CR 1/17/117) issued by the Home and Youth Affairs Bureau in June 2025 for further details.

### **Object of the Bill**

2. The Bill seeks to amend the Betting Duty Ordinance (Cap. 108), the Betting Duty Regulations (Cap. 108A) and the Specification of Public Offices Notice (Cap. 1C) to:

- (a) empower the Secretary for Home and Youth Affairs (“Secretary”) to authorize betting on basketball matches;
- (b) charge a duty on the net stake receipts derived from the conduct of authorized betting on basketball matches;
- (c) allow companies that conduct authorized betting on basketball matches to bet on basketball matches for the purpose of hedging;
- (d) repeal obsolete provisions on guaranteed amount for non-local horse races; and
- (e) make related and textual amendments.

### **Background**

3. According to paragraph 6 of the LegCo Brief, quite some members of the public have, in recent years, expressed concerns about the problem of illegal basketball betting in Hong Kong which has grown increasingly popular both in terms of the number of people participating in it and the turnover involved. To combat illegal betting activities in an effective manner, the Financial Secretary has announced in paragraph 209 of the 2025-2026 Budget Speech that the Government will explore regulating basketball betting activities. The Bill is introduced into LegCo to propose establishing a regulatory regime for basketball betting by modelling on the existing regime for football betting. The Bill seeks to, among others, add a new Division 3B (proposed new sections 6WG to 6WV) to Part 3 of Cap. 108 (clause 15) to provide for the proposed new regulatory regime. Its key provisions are summarized in the ensuing paragraphs.

### **Provisions of the Bill**

#### Authorization of betting on basketball matches

4. Under the proposed new section 6WH of Cap. 108, the Secretary would be

empowered to authorize a company (referred to as the “basketball betting conductor” in the Bill) to conduct fixed odds betting or pari-mutuel betting on the results of, or contingencies relating to, basketball matches by issuing a licence to the company. Such a licence would be issued for a specified period and would be subject to specified conditions, including:

- (a) the company could not accept bets from juveniles (i.e. persons under the age of 18 years);
- (b) the company could not advertise the conduct of betting on basketball matches on television or radio between the hours of 4:30 pm and 10:30 pm on any day, and could not, in conducting any advertising or promotional activity, exaggerate the likelihood of winning, etc.;
- (c) the company could not accept bets on credit, or accept credit cards as a means of payment for placing bets;
- (d) the company would be required to conspicuously display notices containing specified information such as a warning of the seriousness of the problems caused by excessive gambling in e.g. premises where the company accepts bets; and
- (e) any other conditions to be imposed by the Secretary as appropriate (e.g. relating to the categories of matches on which betting could be conducted).

5. It would be an offence punishable with a fine at level 5 (HK\$50,000) under the proposed new section 6WV of Cap. 108 for a person to make, print, issue, sell or offer to sell a basketball betting ticket<sup>1</sup> unless the person is a basketball betting conductor or so acting on behalf of a basketball betting conductor.

#### Basketball betting duty payable by a basketball betting conductor

6. Under the proposed new section 6WI of Cap. 108, a basketball betting duty would be charged at the rate of 50% on the net stake receipts derived from the conduct of authorized betting on basketball matches by a basketball betting conductor for each charging period (the meaning of which is contained in the proposed new section 6WL of Cap. 108). The net stake receipts would be calculated and adjusted in accordance with the proposed new sections 6WJ and 6WK of Cap. 108.

7. A basketball betting conductor would be required to make a provisional payment of basketball betting duty to the Collector of Stamp Revenue (“Collector”) under the proposed new section 6WM of Cap. 108 and the Collector could, pursuant to the proposed new section 6WN of Cap. 108, demand payment if the provisional payment has not been made in full. The proposed new sections 6WO to 6WS of Cap. 108 seek to provide for the requirements relating to the Collector’s assessment of the amount of the net stake receipts for a charging period, appeal against such an assessment by a basketball betting conductor, holding

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<sup>1</sup> A basketball betting ticket would mean a ticket that is used or to be used to (a) record the placing of a bet with a basketball betting conductor, and (b) claim any dividend payable on the bet.

over of basketball betting duty by the Collector at the request of a basketball betting conductor, and charging of surcharge on a basketball betting conductor for late payment.

8. Pursuant to the proposed new section 6WI(3) of Cap. 108, LegCo could by resolution amend the rate of basketball betting duty (i.e. subject to the positive vetting procedure of LegCo under section 35 of the Interpretation and General Clauses Ordinance (Cap. 1)).

#### Betting on basketball matches for the purpose of hedging

9. The proposed new section 6WT of Cap. 108 seeks to allow a basketball betting conductor to place a bet on a basketball match for hedging purpose subject to compliance with specified conditions. These conditions would be (a) the conductor has accepted bets on the match in accordance with Cap. 108 and the licensing conditions; (b) the bet placed by the conductor is received by a person in a place outside Hong Kong in accordance with the law of that place; and (c) the bet is placed by the conductor for the only purpose of hedging against exposure to the risk of loss that the conductor may suffer from the conduct of betting on the match.

#### Repeal of obsolete provisions on guaranteed amount for non-local horse races

10. Sections 6GEA and 6GGA of Cap. 108 currently provide for the charging of a further horse race betting duty for non-local horse races in respect of a charging period that falls within the three-year guarantee period beginning on 1 September 2013<sup>2</sup> where the duty charged on the net stake receipts derived from non-local horse races under section 6GD(3A) of Cap. 108 is less than a specified guaranteed amount. Given that these two provisions have already been spent, clauses 4(9), 7, 9 and 10 of the Bill propose to repeal these two provisions, and the relevant definitions and references contained in other provisions of Cap. 108.

#### Related and textual amendments

11. The Bill also seeks to provide for consequential or other related amendments and textual amendments. For instance, the functions of the Betting and Lotteries Commission under section 6E of Cap. 108 would be expanded to include advising the Secretary on matters relating to the regulation of the conduct of betting on basketball matches (clause 6). The references to “政府” in the Chinese text of various provisions in Cap. 108 would be replaced by “特區政府” (clause 20).

#### Commencement

12. The Bill, if passed, would come into operation on the day on which it is published in the Gazette as an Ordinance.

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<sup>2</sup> See the definition of “guarantee period” under section 1A(1) of Cap. 108.

## **Public Consultation**

13. According to paragraph 23 of the LegCo Brief, the Administration conducted a one-month public consultation on the proposed new regulatory regime on basketball betting from 2 April to 2 May 2025, and a total of 1,063 written submissions were received, with 94.0% in support, 3.4% opposing, and 2.6% with no clear indications. As stated in paragraphs 24 and 25 of the LegCo Brief, whilst the vast majority of respondents agreed that the proposal could help combat illegal betting activities effectively, a small portion of respondents expressed concerns that the proposal might lead to some social problems, such as exacerbating gambling disorder, and might have negative impact on children and youth.

## **Consultation with LegCo Panel**

14. As advised by the Clerk to the Panel on Home Affairs, Culture and Sports, the Panel was briefed on the outcome of the public consultation on the proposed new regulatory regime on basketball betting and was consulted on the proposed amendments to Cap. 108 at its meeting on 9 June 2025. While the Panel members supported the proposal, concerns were raised on various issues including the proposed licensing conditions of the proposed regulation on basketball betting activities; measures to minimize the adverse impact of basketball betting on young people; and the proposed adoption of 50% on the net stake receipts from basketball betting as the basketball betting duty to be charged.

## **Conclusion**

15. The Legal Service Division is scrutinizing the legal and drafting aspects of the Bill. Since the Bill seeks to introduce a new regulatory regime for basketball betting, Members may consider forming a Bills Committee to study the Bill in detail.

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3 July 2025