

Betting Duty (Amendment) Ordinance 2025

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HONG KONG SPECIAL ADMINISTRATIVE REGION

ORDINANCE NO. 38 OF 2025



John KC LEE
Chief Executive
18 September 2025

An Ordinance to amend the Betting Duty Ordinance and its subsidiary legislation to empower the Secretary for Home and Youth Affairs to authorize betting on basketball matches; to charge a duty on the net stake receipts derived from the conduct of authorized betting on basketball matches; to allow companies that conduct authorized betting on basketball matches to bet on basketball matches for the purpose of hedging; to repeal obsolete provisions on guaranteed amount for non-local horse races; and to make related and textual amendments.

[19 September 2025]

Enacted by the Legislative Council.

Part 1

Preliminary

1. Short title

This Ordinance may be cited as the Betting Duty (Amendment) Ordinance 2025.

2. Enactments amended

The enactments specified in Parts 2, 3 and 4 are amended as set out in those Parts.

Part 2

Amendments to Betting Duty Ordinance (Cap. 108)

3. Long title amended

The long title—

Repeal

“and betting on football matches”

Substitute

“, betting on football matches and betting on basketball matches”.

4. Section 1A amended (interpretation)

(1) Section 1A(1)—

Repeal

“, unless the context otherwise requires”.

(2) Section 1A(1), definition of *authorized betting activity*—

Repeal

“the betting activity that is authorized under section 2, 6GB, 6I”

Substitute

“a betting activity authorized under section 2, 6GB, 6I, 6WH”.

(3) Section 1A(1)—

Repeal the definition of *charging period*

Substitute

“*charging period* (課稅期)—

- (a) in relation to a horse race betting conductor—see section 6GH;
 - (b) in relation to a football betting conductor—see section 6M; or
 - (c) in relation to a basketball betting conductor—see section 6WL;”.
- (4) Section 1A(1), definition of *net stake receipts*, paragraphs (a) and (ab)—

Repeal

“conductor,”

Substitute

“conductor—”.

- (5) Section 1A(1), definition of *net stake receipts*, paragraph (b)—

Repeal

everything after “conductor”

Substitute

“—the net stake receipts as calculated under section 6K and adjusted under section 6L; or”.

- (6) Section 1A(1), definition of *net stake receipts*, after paragraph (b)—

Add

- “(c) in relation to the conduct of authorized betting on basketball matches by a basketball betting conductor—the net stake receipts as calculated under section 6WJ and adjusted under section 6WK;”.

- (7) Section 1A(1), English text, definition of *specified horse race betting conductor*, paragraph (b)—

Repeal

“licence;”

Substitute

“licence.”.

- (8) Section 1A(1), Chinese text, definition of 賽馬投注舉辦商—

Repeal

“公司。”

Substitute

“公司；”.

- (9) Section 1A(1)—

- (a) definition of *guarantee period*;
- (b) definition of *guaranteed amount*;
- (c) definition of *partially relevant charging period*;
- (d) definition of *relevant day*;
- (e) definition of *wholly relevant charging period*—

Repeal the definitions.

- (10) Section 1A(1)—

Add in alphabetical order

“*basketball betting conductor* (籃球投注舉辦商) means a company authorized under section 6WH to conduct betting on basketball matches;”.

5. Part 3 heading amended (betting on horse races and football matches and lotteries)

Part 3, heading—

Repeal

“and Football Matches”

Substitute

“, Football Matches and Basketball Matches,”.

6. Section 6E amended (function)

Section 6E(1)(a)—

Repeal

“and football matches”

Substitute

“, football matches and basketball matches,”.

7. Section 6GA amended (interpretation of Division 2A)

(1) Section 6GA(1), definition of *horse race betting duty*—

Repeal

“or 6GEA”.

(2) Section 6GA(1), definition of *provisional payment*—

Repeal

everything after “means”

Substitute

“the race provisional payment referred to in section 6GI(1)(a)(i) or (ii).”.

8. Section 6GB amended (authorization of betting on horse races)

Section 6GB(4)(g)(ii)—

Repeal

“web site”

Substitute

“website, and mobile application,”.

9. Sections 6GEA and 6GGA repealed

Sections 6GEA and 6GGA—

Repeal the sections.

10. Section 6GI amended (provisional payments)

(1) Section 6GI—

Repeal subsections (3) and (4).

(2) Section 6GI(7), Chinese text, definition of 申報日, paragraph (b)—

Repeal

“日子；”

Substitute

“日子。”.

(3) Section 6GI(7)—

Repeal the definition of *relevant portion*.

11. Section 6I amended (authorization of betting on football matches)

Section 6I(4)(g)(ii)—

Repeal

“web site”

Substitute

“website, and mobile application,”.

12. Section 6K amended (calculation of net stake receipts)

Section 6K(1)—

Repeal

“net stake receipts that are derived from the conduct of authorized betting on football matches by a football betting conductor in respect of a charging period is calculated by using the following mathematical formula”

Substitute

“amount of the net stake receipts derived from the conduct of authorized betting on football matches by a football betting conductor for a charging period is calculated by using the following formula”.

13. Section 6L amended (adjustments to net stake receipts)

Section 6L—

Repeal subsection (4)

Substitute

“(4) For this section, if a dividend is not paid within 60 days after the day on which the dividend becomes payable, the dividend becomes an unclaimed dividend at the end of the 60 days.

(5) In this section—

hedging bet (對沖投注), subject to section 6V(6), means a bet placed by a football betting conductor under section 6U.”.

14. Section 6P amended (assessment of net stake receipts)

(1) Section 6P—

Repeal subsection (3)

Substitute

- “(3) If, based on the assessment, the amount of the football betting duty payable by the football betting conductor exceeds the total amount of the provisional payments that have been made by the conductor, the conductor must pay the difference to the Collector in accordance with the notice of assessment.
- (3A) If, based on the assessment, the total amount of the provisional payments that have been made by the football betting conductor exceeds the amount of the football betting duty payable by the conductor, the Collector must refund the difference to the conductor.”.
- (2) Section 6P(4)—
- Repeal paragraphs (d) and (e)**
- Substitute**
- “(d) if subsection (3) applies—
- (i) the amount that the conductor must pay; and
 - (ii) the way in which and the date by which the amount must be paid; and
- (e) if subsection (3A) applies—the amount that the Collector must refund.”.

15. Part 3, Division 3B added

Part 3, after Division 3A—

Add

“Division 3B—Betting on Basketball Matches

6WG. Interpretation of Division 3B

In this Division—

basketball betting duty (籃球博彩稅) means a duty charged under section 6WI(1);

basketball betting licence (籃球投注牌照) means a licence issued under section 6WH(1);

last charging period (最後課稅期), in relation to a basketball betting conductor, means the charging period that comes to an end when the conductor's basketball betting licence is terminated;

notice of additional assessment (補加評估通知) means a notice given under section 6WP(4);

notice of assessment (評估通知) means a notice given under section 6WO(5);

provisional payment (暫繳付款) means a payment that a basketball betting conductor is required to make under section 6WM(1).

6WH. Authorization of betting on basketball matches

- (1) The Secretary may, by issuing a licence to a company, authorize the company to conduct fixed odds betting or pari-mutuel betting on the results of, or contingencies relating to, basketball matches.
- (2) However, the Secretary must not issue a basketball betting licence to a company unless the Secretary is satisfied that the company and all its directors, principal officers and controllers are fit and proper persons for the purpose of this section.
- (3) The term of a basketball betting licence is to be specified in the licence.
- (4) Issuance of a basketball betting licence to a company is subject to all of the following conditions—

- (a) the company must not accept, or authorize any person to accept, bets from juveniles;
- (b) the company must not accept bets in any premises to which juveniles are permitted to have access;
- (c) the company must not pay dividends to juveniles;
- (d) the company must not advertise the conduct of betting on basketball matches on television or radio between the hours of 4:30 p.m. and 10:30 p.m. on any day;
- (e) the company must not, in conducting any advertising or promotional activity—
 - (i) target juveniles;
 - (ii) exaggerate the likelihood of winning; or
 - (iii) expressly or impliedly suggest that betting on basketball matches is a source of income or a viable way to overcome financial difficulties;
- (f) the company must not accept bets on credit, or accept credit cards as a means of payment for placing bets;
- (g) the company must conspicuously display and keep displayed notices that comply with subsection (6)—
 - (i) in any premises where the company accepts bets; and
 - (ii) on any website, and mobile application, through which the company accepts bets.

- (5) Issuance of a basketball betting licence is also subject to any other conditions that the Secretary considers appropriate to impose, including conditions relating to—
 - (a) the categories of matches on which betting may be conducted;
 - (b) the way and form in which bets may be accepted;
 - (c) the keeping of premises for accepting bets, the number of such premises and the persons who may have access to such premises; and
 - (d) the provision of information to the Secretary.
- (6) A notice referred to in subsection (4)(g) must—
 - (a) contain a warning of the seriousness of the problems caused by excessive gambling; and
 - (b) provide information on the services and facilities available in Hong Kong to problem gamblers and pathological gamblers.

6WI. Basketball betting duty

- (1) A duty is 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.
- (2) The duty is payable by the basketball betting conductor.
- (3) The Legislative Council may by resolution amend the rate of duty specified in subsection (1).

6WJ. Calculation of net stake receipts

- (1) Subject to any adjustments made under section 6WK, the amount of the net stake receipts derived from the conduct of authorized betting on basketball matches by a basketball betting conductor for a charging period is calculated by using the following formula—

$$A - B$$

where—

A represents the total amount of bets that are—

- (a) accepted by the conductor; and
- (b) relevant to that charging period; and

B represents the total amount of dividends that have, within that charging period, become payable by the conductor.

- (2) For subsection (1), a bet is relevant to a charging period if, within that charging period, the basketball betting conductor—
- (a) becomes entitled to forfeit the bet; or
 - (b) becomes liable to pay a dividend on the bet.
- (3) Subsection (4) applies if—
- (a) a basketball betting conductor's basketball betting licence is revoked or otherwise terminated; and
 - (b) after the termination, the company to which the licence was issued—
 - (i) becomes entitled to forfeit a bet that was accepted before the termination; or

- (ii) becomes liable to pay a dividend on a bet that was accepted before the termination.
- (4) For subsection (1)—
 - (a) the bet referred to in subsection (3)(b)(i) or (ii) is taken to be relevant to the last charging period; and
 - (b) any dividend that becomes payable after the termination is taken to have become payable within the last charging period.

6WK. Adjustments to net stake receipts

- (1) For the purposes of section 6WJ, the amount of the net stake receipts derived from the conduct of authorized betting on basketball matches by a basketball betting conductor for a charging period is to be adjusted by adding an amount calculated by using the following formula—

$$(C - D) + (E - F)$$

where—

- C represents the total amount of dividends that—
 - (a) are payable by the conductor; and
 - (b) have become unclaimed dividends within that charging period;
- D represents the total amount of unclaimed dividends that are paid by the conductor within that charging period;
- E represents the total amount of dividends that become, within that charging period, payable to the conductor on hedging bets placed by the conductor; and

- F represents the total amount of hedging bets that are—
- (a) paid or payable by the conductor; and
 - (b) relevant to that charging period.
- (2) For subsection (1)—
- (a) if the dividend payable on a hedging bet is expressed in a currency other than Hong Kong dollars, the amount of the dividend is to be converted to Hong Kong dollars at an exchange rate that is acceptable to the Collector as prevailing in Hong Kong when the dividend becomes payable; and
 - (b) if the amount paid or payable for a hedging bet is expressed in a currency other than Hong Kong dollars, the amount is to be converted to Hong Kong dollars at an exchange rate that is acceptable to the Collector as prevailing in Hong Kong when the amount becomes payable.
- (3) For subsection (1), a hedging bet is relevant to a charging period if, within that charging period, the person who received the bet—
- (a) becomes entitled to forfeit the bet; or
 - (b) becomes liable to pay a dividend on the bet.
- (4) If, after the last charging period—
- (a) a dividend becomes an unclaimed dividend, the dividend is taken to have become an unclaimed dividend within the last charging period;
 - (b) an unclaimed dividend is paid, the unclaimed dividend is taken to have been paid within the last charging period;

- (c) a dividend becomes payable on a hedging bet, the dividend is taken to have become payable within the last charging period; and
- (d) the person who has received a hedging bet—
 - (i) becomes entitled to forfeit the bet; or
 - (ii) becomes liable to pay a dividend on the bet,

the bet is taken to be relevant to the last charging period.
- (5) For this section, if a dividend is not paid within 60 days after the day on which the dividend becomes payable, the dividend becomes an unclaimed dividend at the end of the 60 days.
- (6) In this section—
hedging bet (對沖投注), subject to section 6WT(3), means a bet placed by a basketball betting conductor under section 6WT.

6WL. Meaning of *charging period*

- (1) Subject to any agreement made under subsection (3), ***charging period*** (課稅期), in relation to a basketball betting conductor, means a period within which the basketball betting licence issued to the conductor is in force, being—
 - (a) a period that begins on the day on which the licence comes into force and ends on the earlier of the following—
 - (i) the next following 31 March;
 - (ii) the date on which the licence is terminated;

or

- (b) any subsequent period that begins on 1 April and ends on the earlier of the following—
 - (i) the next following 31 March;
 - (ii) the date on which the licence is terminated.
- (2) For subsection (1), if—
 - (a) before a basketball betting conductor's basketball betting licence is terminated, the conductor is issued with a new basketball betting licence; and
 - (b) the term of the new licence is to start immediately after the termination of the original licence,
that subsection applies as if the term of the new licence were an extended term of the original licence.
- (3) The Collector may agree with a basketball betting conductor—
 - (a) in relation to a charging period that has begun but not come to an end, to change the date on which that charging period is to end; or
 - (b) in relation to a charging period that has not begun, to change either or both of the following dates—
 - (i) the date on which that charging period is to begin;
 - (ii) the date on which that charging period is to end.
- (4) An agreement made under subsection (3) has no effect if, according to the agreement—

- (a) a day covered by a charging period is not covered by the term of the basketball betting licence;
- (b) a day covered by the term of the licence is not covered by any charging period; or
- (c) a day covered by the term of the licence is covered by more than one charging period.

6WM. Basketball betting conductors must make provisional payments

- (1) A basketball betting conductor must make a provisional payment to the Collector within 15 days after each accounting day in a charging period.
- (2) The amount of the provisional payment is calculated by using the following formula—

$$X - Y$$

where—

- X represents the amount of the basketball betting duty payable by the basketball betting conductor if the accounting day were the last day of that charging period; and
- Y represents the total amount of the provisional payments that the conductor has made for that charging period.
- (3) A basketball betting conductor must, when making a provisional payment, submit to the Collector a calculation sheet in the specified form showing how the amount being paid is arrived at.

- (4) The Collector is to apply all provisional payments made by a basketball betting conductor for a charging period towards settlement of the basketball betting duty payable by the conductor for that charging period.
- (5) A basketball betting conductor that, without reasonable excuse, contravenes subsection (1) or (3) commits an offence and is liable on conviction to a fine at level 3.
- (6) In this section—
accounting day (結算日) means any day within a charging period that is the last day of a month.

6WN. Demand for provisional payment

- (1) If a basketball betting conductor has not made a provisional payment in full, the Collector may, by a written notice given to the conductor, demand payment of the unpaid amount.
- (2) The notice must specify the way in which and the date by which the amount must be paid.
- (3) If the basketball betting conductor fails to make payment in accordance with the notice, the Government may recover the unpaid amount as a civil debt.

6WO. Assessment of net stake receipts

- (1) After the end of a charging period, the Collector must assess the amount of the net stake receipts derived from the conduct of authorized betting on basketball matches by a basketball betting conductor for that charging period.

- (2) The assessment may only be made within 6 years after the end of that charging period.
- (3) If, based on the assessment, the amount of the basketball betting duty payable by the basketball betting conductor exceeds the total amount of the provisional payments that have been made by the conductor, the conductor must pay the difference to the Collector in accordance with the notice of assessment.
- (4) If, based on the assessment, the total amount of the provisional payments that have been made by the basketball betting conductor exceeds the amount of the basketball betting duty payable by the conductor, the Collector must refund the difference to the conductor.
- (5) As soon as practicable after making the assessment, the Collector must give the basketball betting conductor a written notice, specifying—
 - (a) the amount of the net stake receipts as assessed;
 - (b) the amount of the basketball betting duty payable;
 - (c) the total amount of the provisional payments that have been made;
 - (d) if subsection (3) applies—
 - (i) the amount that the conductor must pay; and
 - (ii) the way in which and the date by which the amount must be paid; and
 - (e) if subsection (4) applies—the amount that the Collector must refund.

6WP. Additional assessment of net stake receipts

- (1) This section applies if, despite having given a notice of assessment to a basketball betting conductor in relation to a charging period, the Collector reasonably believes that the amount of the net stake receipts derived from the conduct of authorized betting on basketball matches by the conductor for the charging period exceeds the amount of the net stake receipts as specified in the notice.
- (2) The Collector may make an additional assessment of the amount of the net stake receipts derived for that charging period.
- (3) The additional assessment may only be made within 6 years after the end of that charging period.
- (4) As soon as practicable after making the additional assessment, the Collector must give the basketball betting conductor a written notice, specifying—
 - (a) the amount of the net stake receipts as additionally assessed; and
 - (b) the amount of the additional basketball betting duty payable, and the way in which and the date by which the amount must be paid.
- (5) The basketball betting conductor must make payment to the Collector in accordance with the notice of additional assessment.

6WQ. Appeal against assessment, and holding over of basketball betting duty

- (1) A basketball betting conductor that is dissatisfied with an assessment under section 6WO, or an additional assessment under section 6WP, may appeal against the assessment to the District Court.

- (2) The appeal may only be made within 1 month after the date on which the notice of assessment or notice of additional assessment (as the case may be) is given.
- (3) The appeal must be made by giving a written notice of appeal to the Registrar of the District Court (*Registrar*) and the Collector.
- (4) As soon as practicable after receiving the notice of appeal, the Collector must—
 - (a) state and sign a case, setting out—
 - (i) a summary of the facts that are relevant to the assessment concerned; and
 - (ii) how the assessment concerned has been made; and
 - (b) serve a copy of the case on the basketball betting conductor, the Registrar and the Secretary for Justice.
- (5) The appeal may only be set down for hearing within 14 days after copies of the case have been served in accordance with subsection (4)(b).
- (6) The District Court—
 - (a) is to determine the appeal by rescinding, varying or confirming the assessment concerned; and
 - (b) may make any other order that the District Court considers appropriate.
- (7) If, according to the assessment concerned, an amount is payable by the basketball betting conductor under section 6WO or 6WP (as the case may be)—
 - (a) the making of the appeal does not affect the conductor's obligation to pay the amount; and

- (b) the Collector may, at the request of the conductor and subject to any conditions that the Collector may impose, order that payment of the whole or part of the amount be held over pending the final determination of the appeal.

6WR. Provisions relating to holding over

- (1) This section applies if—
 - (a) a basketball betting conductor is required by a notice of assessment, or notice of additional assessment, to pay an amount by a date; and
 - (b) the Collector has ordered under section 6WQ(7)(b) that payment of the whole or part of the amount be held over pending the final determination of an appeal made by the conductor.
- (2) If the basketball betting conductor withdraws the appeal, the conductor must pay the Collector—
 - (a) the amount that was held over; and
 - (b) interest on the amount that was held over, calculated at the specified rate from the date referred to in subsection (1)(a) to the date on which the appeal is withdrawn.
- (3) If, according to the final determination of the appeal, the amount payable by the basketball betting conductor under the assessment concerned exceeds the amount that was not held over, the conductor must pay the Collector—
 - (a) the difference between the two amounts; and

- (b) interest on so much of the amount that is held over and becomes payable as a result of the final determination, calculated at the specified rate from the date referred to in subsection (1)(a) to the date on which the appeal is finally determined.
- (4) If an amount is payable by the basketball betting conductor under subsection (2) or (3)—
 - (a) the Collector must give the conductor a written notice of payment, specifying—
 - (i) the total amount payable; and
 - (ii) the way in which and the date by which the amount must be paid; and
 - (b) the conductor must pay the amount in accordance with the notice given under paragraph (a).
- (5) The Government may recover any interest payable under this section as a civil debt.
- (6) In this section—

specified rate (指明利率) means the rate determined by the Chief Justice by order under section 50(1)(b) of the District Court Ordinance (Cap. 336).

6WS. Surcharges

- (1) This section applies if—
 - (a) a basketball betting conductor is required by a notice of assessment, notice of additional assessment or notice of payment given under section 6WR(4)(a) to pay an amount by a date; and
 - (b) the amount is not fully paid by that date.

- (2) The Collector may, by a written notice given to the basketball betting conductor, demand the conductor to pay a surcharge.
- (3) The surcharge must not exceed 5% of the unpaid part of the amount referred to in subsection (1)(a).
- (4) If the amount referred to in subsection (1)(a) is not fully paid at the end of 6 months after the date referred to in that subsection, the Collector may, by a written notice given to the basketball betting conductor, demand the conductor to pay a further surcharge.
- (5) The further surcharge must not exceed 10% of the total of—
 - (a) the unpaid part of the amount referred to in subsection (1)(a); and
 - (b) if the surcharge under subsection (2) is not fully paid at the end of the 6 months referred to in subsection (4)—the unpaid part of the surcharge.
- (6) The Government may recover any surcharge or further surcharge as a civil debt.

6WT. Basketball betting conductors may bet for hedging purpose

- (1) A basketball betting conductor may place a bet on a basketball match if—
 - (a) the conductor has accepted bets on the match in accordance with this Ordinance and the conditions of the conductor's basketball betting licence;

- (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.
 - (2) To avoid doubt—
 - (a) a basketball betting conductor that places a bet under subsection (1) does not commit any offence under section 8 of the Gambling Ordinance (Cap. 148); and
 - (b) the person who receives the bet does not commit any offence under section 7 of that Ordinance.
 - (3) For section 6WK, if—
 - (a) a basketball betting conductor claims that a bet was placed under this section; and
 - (b) either—
 - (i) the conductor does not have an approved hedging policy; or
 - (ii) in relation to the placing of the bet—the Collector reasonably believes that the conductor has failed to comply with the approved hedging policy in a material way,
- the bet is not to be taken as a bet placed under this section.

(4) In subsection (3)—

approved hedging policy (獲批准的對沖政策), in relation to a basketball betting conductor, means a policy submitted by the conductor and approved by the Collector under section 6WU.

6WU. Hedging policies of basketball betting conductors

- (1) A basketball betting conductor may submit to the Collector for approval a policy (***hedging policy***) setting out—
 - (a) the factors that the conductor undertakes to consider in placing a bet under section 6WT; and
 - (b) the procedure that the conductor undertakes to follow in placing the bet.
- (2) As soon as practicable after receiving a hedging policy submitted under subsection (1), the Collector must inform the basketball betting conductor by a written notice if the policy is approved or not approved.
- (3) If the Collector approves the hedging policy, the notice must specify the date on which the approval is to take effect.
- (4) At any time after approving a hedging policy under subsection (2), the Collector may withdraw the approval of the whole policy, or of any part of the policy, by a written notice given to the basketball betting conductor.
- (5) A notice under subsection (4) must specify the date on which the withdrawal is to take effect.

6WV. Restrictions relating to basketball betting tickets

- (1) A person must not make, print, issue, sell or offer to sell a basketball betting ticket unless the person is—
 - (a) a basketball betting conductor; or
 - (b) so acting on behalf of a basketball betting conductor.
- (2) A person who contravenes subsection (1) commits an offence and is liable on conviction to a fine at level 5.
- (3) In this section—

basketball betting ticket (籃球投注彩票) means 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.”.

16. Section 6X amended (authorization of lotteries)

Section 6X(4)(g)(ii)—

Repeal

“web site”

Substitute

“website, and mobile application.”.

17. Section 6ZA amended (interpretation of Division 5)

Section 6ZA, definition of *licence*, after “6I”—

Add

“, 6WH”.

18. Section 6ZF amended (revocation of licences)

Section 6ZF(2), after “6I”—

Add

“, 6WH”.

19. Section 6ZO amended (powers of Collector to correct errors and refund overpaid duty)

(1) Section 6ZO(1)—

Repeal

“or football betting conductor”

Substitute

“, football betting conductor or basketball betting conductor”.

(2) Section 6ZO(1)—

Repeal

“Division 2A or 3”

Substitute

“Division 2A, 3 or 3B”.

(3) Section 6ZO(6)(a)—

Repeal

“or football betting conductor”

Substitute

“, football betting conductor or basketball betting conductor”.

(4) Section 6ZO(6)(b)—

Repeal

“or 6S”

Substitute

“, 6S or 6WQ”.

20. “特區政府” substituted for “政府”

The following provisions, Chinese text—

- (a) section 6E(2);
- (b) section 6GJ(3);
- (c) section 6GM(4);
- (d) section 6GO(5);
- (e) section 6O(3);
- (f) section 6R(4);
- (g) section 6T(5);
- (h) section 6WF(5);
- (i) section 6ZE(7);
- (j) section 6ZN—

Repeal

“政府” (wherever appearing)

Substitute

“特區政府”.

Part 3

Amendments to Betting Duty Regulations (Cap. 108 sub. leg. A)

21. Regulation 3AA amended (submission of returns in respect of betting on horse races)

(1) Regulation 3AA—

Repeal paragraph (1)

Substitute

“(1) A horse race betting conductor must, within 3 months after the end of each charging period, submit to the Collector a return that—

- (a) is in the specified form;
- (b) sets out the amount of the net stake receipts derived from the conduct of authorized betting on horse races by the conductor for that charging period; and
- (c) is accompanied by the documents specified in paragraph (2).”.

(2) Regulation 3AA—

Repeal paragraph (2)

Substitute

“(2) The documents specified for paragraph (1)(c) are—

- (a) a financial statement in the specified form that—
 - (i) shows how the amount of the net stake receipts set out in the return has been arrived at; and

- (ii) is audited by a qualified person; and
- (b) an audit report prepared by the qualified person that includes a statement specified in paragraph (4).”.

- (3) Regulation 3AA—

Repeal paragraph (3).

- (4) Regulation 3AA(4)—

Repeal

everything before “state”

Substitute

“(4) The statement specified for paragraph (2)(b) must”.

- (5) Regulation 3AA(6)—

Repeal

“this regulation commits an offence and is liable”

Substitute

“paragraph (1) commits an offence and is liable on conviction”.

22. Regulation 3A amended (submission of returns in respect of betting on football matches)

- (1) Regulation 3A—

Repeal paragraph (1)

Substitute

“(1) A football betting conductor must, within 3 months after the end of each charging period, submit to the Collector a return that—

- (a) is in the specified form;

- (b) sets out the amount of the net stake receipts derived from the conduct of authorized betting on football matches by the conductor for that charging period; and
- (c) is accompanied by the documents specified in paragraph (2).”.

(2) Regulation 3A—

Repeal paragraph (2)

Substitute

“(2) The documents specified for paragraph (1)(c) are—

- (a) a financial statement that—
 - (i) shows the amount of the net stake receipts of the football betting conductor in that charging period; and
 - (ii) is audited by a qualified person; and
- (b) an audit report prepared by the qualified person that includes a statement specified in paragraph (3).”.

(3) Regulation 3A(3)—

Repeal

everything before “whether”

Substitute

“(3) The statement specified for paragraph (2)(b) must state”.

(4) Regulation 3A(3)(c)—

Repeal

“net stake receipts shown in the”

Substitute

“amount of the net stake receipts shown in the financial”.

- (5) Regulation 3A(4)—

Repeal

“this regulation commits an offence and is liable”

Substitute

“paragraph (1) commits an offence and is liable on conviction”.

23. Regulation 3B added

After regulation 3A—

Add

“3B. Submission of returns in respect of betting on basketball matches

- (1) A basketball betting conductor must, within 3 months after the end of each charging period, submit to the Collector a return that—
 - (a) is in the specified form;
 - (b) sets out the amount of the net stake receipts derived from the conduct of authorized betting on basketball matches by the conductor for that charging period; and
 - (c) is accompanied by the documents specified in paragraph (2).
- (2) The documents specified for paragraph (1)(c) are—
 - (a) a financial statement that—

- (i) shows the amount of the net stake receipts of the basketball betting conductor in that charging period; and
 - (ii) is audited by a qualified person; and
 - (b) an audit report prepared by the qualified person that includes a statement specified in paragraph (3).
- (3) The statement specified for paragraph (2)(b) must state whether, in the opinion of the qualified person and in relation to that charging period, the following statements are true—
- (a) the basketball betting conductor has kept records in accordance with the Ordinance;
 - (b) the financial statement has been prepared in accordance with those records; and
 - (c) the amount of the net stake receipts shown in the financial statement has been calculated in accordance with the Ordinance.
- (4) A basketball betting conductor that, without reasonable excuse, contravenes paragraph (1) commits an offence and is liable on conviction to a fine at level 3.”.
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Part 4

Related Amendment to Specification of Public Offices Notice (Cap. 1 sub. leg. C)

24. Schedule amended (specification of public offices)

The Schedule, entry relating to the Collector of Stamp Revenue specified for the purposes of the Betting Duty Ordinance (Cap. 108)—

Repeal

everything after “and (4),” and before “6ZL(1)”

Substitute

“6GL(1), (2), (3) and (5), 6GM(1), 6GN(4) and (8)(b), 6GO(4)(a), 6L(2), 6M(3), 6N(4), 6O(1), 6P(1), (3A) and (4), 6Q(1) and (3), 6R(1), 6S(4) and (7)(b), 6T(4)(a), 6V(2), (4) and (6)(b), 6WE(1), (2)(b) and (3), 6WF(2), 6WK(2), 6WL(3), 6WM(4), 6WN(1), 6WO(1), (4) and (5), 6WP(1), (2) and (4), 6WQ(4) and (7)(b), 6WR(4)(a), 6WS(2) and (4), 6WT(3)(b), 6WU(2) and (4),”.