



Hong Kong Tax Newsflash

New basketball betting duty

Hong Kong | Tax & Business Advisory | 11 September 2025 | Issue 248

The government passed the Bill¹ to establish a regulatory framework for basketball betting today, modelling on the existing regime for football betting. The key highlights include the imposition of a betting duty at 50% of the net stake receipts from authorized basketball matches, payable by the licenced conductor, Hong Kong Jockey Club (HKJC).

Background

Currently, authorized betting activities in Hong Kong, including horse racing, football betting and the Mark Six Lottery, are all organized by the HKJC. Betting duties are charged on these events at rates ranging from 25% to 75% of the net stake receipts, contributions or subscriptions, and proceeds. Winners of cash prizes from lucky draws are not required to pay betting duty.

In the 2025-26 Budget Speech², the Financial Secretary announced plans to regulate basketball betting, driven by the rise in illegal basketball betting activities.

Basketball betting duty

The regulatory framework for basketball betting is modelled on the existing regime for football betting. The government will impose a betting duty of 50% on the net stake receipts derived from authorized basketball betting, mirroring the current rate applied to football matches. The duty is payable by the HKJC.

Our observations

The regulation of basketball betting, coupled with the imposition of a new 50% betting duty, is expected to generate additional revenue for the government while promoting a regulated and responsible betting environment. The additional revenue generated can be directed towards various public services and

¹ [Betting Duty \(Amendment\) Bill 2025](#)

² For details, please refer to our [Hong Kong Tax Analysis H119/2025](#)

initiatives, including social welfare programs and anti-gambling measures, further supporting the government's broader policy objectives.

By setting the duty rate at 50%, which aligns with the existing rate for football betting, the government endeavours to ensure consistency in the tax structure and fairness in the treatment of different betting activities. This alignment simplifies compliance for the HKJC and helps maintain a transparent and equitable regulatory framework.

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Authors

Doris Chik

Tax Partner

+852 2852 6608

dchik@deloitte.com.hk

Carmen Cheung

Senior Tax Manager

+852 2740 8660

carmcheung@deloitte.com.hk

Kiwi Fung

Tax Manager

+852 2258 6162

kifung@deloitte.com.hk

For more information, please contact:

Business Tax Services

National Leader

Jessie Wang

Tax Partner

+86 10 8512 4077

jeswang@deloittecn.com.cn

Southern Region Leader

Winnie Shek

Tax Partner

+852 2852 1258

winniewmshek@deloitte.com.hk

Tax & Business Advisory

Southern Region Leader

Jennifer Zhang

Tax Partner

+852 2258 6228

jennifzhang@deloitte.com.hk

Hong Kong Leader

Anthony Lau

Tax Partner

+852 2852 1082

antlau@deloitte.com.hk



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