

ANDHRA PRADESH (ANDHRA AREA) BETTING TAX ACT, 1935**20 of 1935****[19th November, 1935]**

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ANDHRA PRADESH (ANDHRA AREA) BETTING TAX ACT, 1935**20 of 1935****[19th November, 1935]**

An Act to provide for the levy of a tax on certain forms of betting in the Andhra Area of the State of Andhra Pradesh. Whereas it is necessary to make an addition to the public revenues of the Andhra area of the State of Andhra Pradesh and for that purpose to provide for the levy of a tax on certain forms of betting; It is here by enacted as follows:

1. Short title, extent and commencement :-

(1) This Act may be called the Andhra Pradesh (Andhra Area) Betting Tax Act, 1935.

(2) It extends to the whole of the Andhra area of the State of Andhra Pradesh.

(3)

(a) This Section shall come into force at once.

(b) x x x x

(c) The State Government may, by notification in the Official Gazette, direct that all or any of the remaining provisions of this Act shall come into force in any local area on such date, as may be, specified in such notification:

Provided that no such notification shall be published in respect of any area included in a cantonment without the previous sanction of the Central Government.

2. Application of the Act and savings :-

(1) This Act shall apply only to betting at meetings for horse races and pony races.

(2) Nothing in this Act shall affect the provisions of the Andhra Pradesh (Andhra Area) Gaming Act, 1930, regarding the time and place at which betting on horse races may take place.

3. Definitions :-

In this Act, unless there is anything repugnant in the subject or context

(a) "backer" includes any person who bets at a totalizator or with a book maker;

(b) "bet" includes wager; and "betting" includes wagering;

(c) "book maker" means a person who carries on the business of making bets with the public in general;

(d) "director" means the person (whether an individual, a corporate body or an association) primarily responsible for the holding of a race meeting;

(e) "prescribed" means prescribed by rules made under this Act;

(f) "race meeting" means an assembly of persons for horse racing or pony racing to which the public have access whether on payment or otherwise; and

(g) "totalizator" means any machine, instrument or contrivance for enabling persons to make bets with one another on the principle of a common pool.

4. Levy of totalizator tax :-

(1) The State Government may, by notification in the Official

Gazette, from time to time, direct that a tax (hereinafter referred to as the totalizator tax) shall be levied on backers in respect of all moneys paid by them into any totalizator by way of stakes or bets.

(2) Every notification issued under sub section (1) shall specify the local area in which, the rate at which, and the date from which, the totalizator tax shall be levied:

Provided that the rate shall not exceed twelve and a half per cent of every sum paid into the totalizator.

(3) Such portion of the moneys paid into the totalizator as is equivalent to the amount of the totalizator tax calculated at the rate specified in the notification aforesaid shall be deemed to have been paid by the backer on account of the totalizator tax and to have been received by the director on behalf of the State Government.

5. Levy of tax on bets made with book makers :-

(1) The State Government may, by notification in the Official Gazette), from to time, direct that a tax (hereinafter referred to as the betting tax) shall be levied on book makers in respect of all moneys (exclusive of the amount of the bets) paid or agreed to be paid by them to backers in consequence of the winning by the latter of bets made in a place within the race enclosure which the director has, with the sanction of the State Government, set apart for the purpose of such betting.

(2) Every notification issued under sub section (1) shall specify the local area in which, the rate at which, and the date from which, the betting tax shall be levied :

Provided that the rate shall not exceed twelve and a half per cent of every sum paid out by a book maker to a winning backer, the amount of the bet being excluded.

(3) The betting tax shall be collected, and paid to the State Government, in such manner as may be prescribed.

6. Accounts and returns :-

The director of every race meeting at which betting takes place shall

(a) cause accounts to be kept in the prescribed manner of all sums paid into every totalizator used, and of all sums paid or agreed to

be paid by book makers to backers in consequence of bets won by the latter at such meeting;

(b) forward at the time, in the manner, and to the officer, prescribed in this behalf, a return showing the total amount of the moneys paid into every totalizator used at such meeting and whenever required, make over to the prescribed officer the amount of totalizator tax collected at such meeting; and

(c) furnish such other reports and returns as may be prescribed.

7. Levy of tax in cases not falling under Sections 4 and 5 :-

The director of every race meeting held in any local area in respect of which a notification has not been issued under Section 4 or Section 5 shall pay to the State Government by way of tax, in respect of such meeting, such amount not exceeding five hundred rupees, as may be prescribed.

8. Inspectors :-

(1) The State Government may appoint persons, and may authorize them to appoint other persons, for any local area, to inspect race meetings and the accounts of betting threat.

(2) Every person appointed under sub section (1) shall be deemed to be a public servant within the meaning of Section 21 of the Indian Penal Code and shall be given free access to every race meeting held in the local area for which he has been appointed and to every place where betting is conducted at such race meeting, and to all books of account relating to such betting, whether such books belong to the director or to any book maker.

9. Exemptions :-

The State Government may, by notification in the Official Gazette, exempt any race meeting from

(a) the totalizator tax leviable under Section 4, or

(b) the betting tax leviable under Section 5; or

(c) the tax leviable under Section 7.

10. Power of State Government to make rules :-

(1) The State Government may, by notification in the Official Gazette, make rules

(a) with reference to all matters expressly required or allowed by

this Act to be prescribed; and

(b) to carry out all or any of the purposes of this Act and not inconsistent therewith.

(2) In particular and without prejudice to the generality of the foregoing power, the State Government shall have power to make rules regarding the manner in which any tax payable under this Act may be recovered. Such rules may provide for the recovery of the tax as an arrear of land revenue.