

BOMBAY BETTING TAX ACT, 1925

6 of 1925

[26th November, 1925]

CONTENTS

1. Short Title
2. Extent
3. Operation
4. Definitions
5. Tax on totalisator and payment there of
6. Totalistor tax to be paid to Government
7. Inspection of totallsator accounts
8. Betting Tax
9. List of licensed bookmaker
10. Method of recovery of totslisator tax
11. Rules
12. Amendment of section 3 of Bombay I of 1923

BOMBAY BETTING TAX ACT, 1925

6 of 1925

[26th November, 1925]

An Act to impose a tax on (ortain form of] betting. WHEREAS it is necessary to make addition to the public revenue the Bombay Presidency and for that purpose to impose a tax on [certain forms of) betting; And Whereas the previous sanction of the Governor General required by section 80 A of the Government of India Act has been obtained for the passing of this Act (5 and 6 Geo. V, c. 61); It is hereby enacted as follows:-

1. Short Title :-

This Act may be called the Bombay ¹ Betting Tax Act, 1925

1. The word Totalisator was deleted by Bombay 4 of 1931.

2. Extent :-

¹It extends to the whole of the State of ² [Gujarat].

1. This section was substituted for the Original by Bombay 48 of 1958.

2. These words were substituted for the word "Pre-Reorganisation State of Bombay, excluding the transferred territories" by Bombay 48 of 1958.

3. Operation :-

(1) ¹[xx x]

(2) The ²[State Government] may, by notification in the ³[Official Gazette direct that this Act or any portion thereof shall come into operation in any ⁴[xxx] area in the ⁵[State of Bombay] on such date as may be specified in such notification.

⁶ [xx xx xx]

1. Omitted by A.O. 1960.

2. Substituted by A.O. 1960

3. Substituted by A.O. 1960.

4. Deleted by A.O. 1960.

5. The words were substituted for the word "pre-Reorganisation State of Bombay, excluding the transferred territories" by Bom 48 of 1958.

6. Omitted by A.O. 1960.

4. Definitions :-

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

¹(i) "backer" includes any person who bets at a totalisator or with a licensed book-maker;

(ii) "bet" includes "wager", and "betting" includes "wagering":

(iii) "prescribed" means prescribed by rules under this Act;

(iv) "licensee" means a person to whom a licence has been granted for horse-racing on a race-course under Section 4 of the BOMBAY RACE-COURSES LICENSING ACT, 1912 (Bom. III of 1912):

²((v) "licensed book maker" means any person who carries on the business or vocation of or acts as a book maker or turf commission agent under a licence or permit issued by a licensee to enable him to carry on his business or vocation under the Bombay Race-courses Licensing Act, 1912 (Bom. III of 1912), as specified in the licence or permit;]

³ (vi) "totalisator" means a totalisator in an enclosure which the licenses have set apart in accordance with the Bombay Race-

courses Licensing Act, 1912 (Bom. III of 1912), and

1. This clause was substituted for the original clause by Bombay 4 of 1931.
2. This clause was inserted by Bombay 4 of 1931.
3. This clause was renumbered as clause (vi) by Bombay 4 of 1931.

5. Tax on totalisator and payment there of :-

There shall be charged, levied and paid to the ¹[State Government] out of all moneys Paid into any totallsator by way of stakes or bets a tax on backers hereinafter referred to as the totalisator tax at such rate not exceeding ²[12 ½ per cent.] of ever sum so paid as the ³[State Government] in this behalf shall be deemed to have been paid by the backer on account of the totalisator tax and shall be received by the licensees in behalf of the ⁴ [State Government].

1. Substituted by A.O. 1960.
2. These figures and words were substituted for the original by Bombay 2 of 1932 read with section 14 of Bombay 23 of 1948 and section 9 of 1949.
3. Substituted by A.O. 1960.
4. Substituted by A.O. 1966.

6. Totalistor tax to be paid to Government :-

The licensees shall forward at the time and in the manner and to the officer prescribed in this behalf a return stating the total amount of the moneys paid into the totalisator at any meeting and shall whenever required make over to the prescribed officer the amount of the iax collected at each meeting.

7. Inspection of totallsator accounts :-

Every person having the custody or control of totabsator accounts shall, when required in writing by an officer empowered in this behalf by the ¹ [State Government], permit such officer or an officer authorised in writing by him in this behalf to inspect and to take copies of them.

1. This word was substituted by the Adaptation of Laws Order, 1950.

8. Betting Tax :-

¹(1) There shall, as from such date as may be notified by the ¹[State Government] in this behalf, be charged, levied and paid to the ³[State Government] out of all moneys paid or agreed to be paid to a licensed bookmaker by a backer in respect of a bet made in an enclosure set apart by the licensees in accordance, with the

provisions of the Bombay Race-Courses Licensing Act, 1912 (Bom. III of 1912), on any race, a tax. hereinafter referred to as the betting tax, at such rate not exceeding ⁴[12 1/2 per cent.] of all such moneys as the ⁵[State Government} may notify in this behalf.

,

(2) The betting tax shall be collected and paid to Government in such manner as may be prescribed.]

⁶ [(3) The betting tax payable under this section shall on default be recoverable from the defaulter as an arrear of land revenue.]

1. Section 8 and 9 were Inserted by Bombay 4 of 1931.

3. This word was substituted by the Adaptation of Laws Order, 1950.

4. Subs, by A. O. 1960.

5. This word was substituted by the Adaptation of Laws Order, 1950.

6. Substituted by A.O. 1960.

9. List of licensed bookmaker :-

¹The licensees shall, at such times and in such manner as may be prescribed, forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them, from time to time, to carry on the business or vocation of a bookmaker.

(2) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid by backers in respect of bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the ² [State Government] permit such officer, or any officer authorised in writing by him in this behalf to inspect and take copies of such accounts.]

1. These figures and words were substituted for the original by Bombay 2 of 1932 read with section 14 of Bombay 23 of 1948 and section 9 of 1949.

2. Substituted by A.O. 1960.

10. Method of recovery of totslisator tax :-

¹ The totalisator tax payable under Section 5 shall be recoverable from the licensees as an arrear of land revenue.

1. Substituted by A.O. 1966.

11. Rules :-

The ¹[State Government] may make rules for securing the payment of the totalisator tax, ² [and the betting tax], the

production and inspection of accounts kept under this Act, and generally for carrying into effect the provisions of this Act and for dealing with such matters as are herein directed to be prescribed.

1. This word was substituted by the Adaptation of Laws Order, 1950.

2. Section 8 and 9 were Inserted by Bombay 4 of 1931.

12. Amendment of section 3 of Bombay I of 1923 :-

(The amendment made by this section has been Incorporated in the Bombay Entertainment Duty Act, 1923 (Bom. I of 1923)}].