

Kerala Tax On Paper Lotteries (Amendment) Act, 2011

[12 July 2011]

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Kerala Tax On Paper Lotteries (Amendment) Act, 2011

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Whereas, it is expedient further to amend the Kerala Tax on Paper Lotteries Act, 2005, for the purposes hereinafter appearing;
BE it enacted in the Sixty-second Year of the Republic of India as follows:--

1. Short title and commencement :-

(1) This Act may be called the Kerala Tax on Paper Lotteries (Amendment) Act, 2011.

(2) It shall be deemed to have come into force on the 13th day of September, 2010.

2. Amendment of Section 6 :-

In Section 6 of the Kerala Tax on Paper Lotteries Act, 2005 (20 of 2005) (hereinafter referred to as the principal Act), in sub-section (1),--

(i) in clause (a), for the words "Seventeen lakh rupees", the words "Fifty lakh rupees" shall be substituted;

(ii) in clause (b), for the words "Seven lakh rupees", the words

"Twenty five lakh rupees" shall be substituted.

3. Amendment of Section 10 :-

In Section 10 of the principal Act, after sub-section (4), the following sub-section shall be inserted, namely:--

"(5) Notwithstanding anything contained in sub-sections (1) to (3), in the case of a lottery organised, conducted or promoted on behalf of other State or Union Territory or any Country which had entered into a bilateral agreement or a treaty with the Government of India, the advance tax shall be received from the promoters submitting the applications or on their behalf only on being satisfied on verification of the applications submitted along with a certificate issued by the respective State Government or Union Territory or Country to the effect that the provisions of the Lotteries (Regulation) Act, 1998 (Central Act 17 of 1998) and the rules made thereunder have been complied with and also the details stated below furnished by the respective Governments:--

(i) Name of the lottery;

(ii) Price of the lottery tickets;

(iii) Number of tickets printed;

(iv) Details of the printing press;

(v) Gross value of the tickets printed;

(vi) The address of the selling agents, distributors and promoters of the State Government;

(vii) Prize structure;

(viii) Amount offered as prize money;

(ix) Interval between the draws;

(x) Place where the draw is being conducted;

(xi) Manner in which draw is conducted.".

4. Repeal and saving :-

(1) The Kerala Tax on Paper Lotteries (Amendment) Ordinance, 2011 (29 of 2011) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.