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## **BOMBAY LOTTERIES (CONTROL AND TAX) AND PRIZE COMPETITIONS (TAX) RULES, 1958**

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## **BOMBAY LOTTERIES (CONTROL AND TAX) AND PRIZE COMPETITIONS (TAX) RULES, 1958**

In exercise of the powers conferred by Section 31 of the Bombay Lotteries (Control and Tax) and Price Competitions (Tax) Act, 1958 , the Government of Bombay hereby makes the following rules, namely:-

### **1. Short title :-**

These rules may be called the Bombay Lotteries (Control and , Tax) and Prize Competitions (Tax) Rules, 1958.

### **2. Definitions :-**

In these rules, unless there is anything repugnant in the subject or context,-

(a) "Act" means the Bombay Lotteries (Control and Tax) and Prize Competitions (Tax) Act, 1958;

(b) "form" means a form appended to these rules;

(c) "licence" means a licence granted under Section 5 or 6 of the Act;

(d) "Licensing Officer" means the Collector or such other officer as

may be authorised by the State Government under Section 24 of the Act to grant licences;

(e) "section" means a section of the Act;

(f) "tax" means the tax levied under Section 10 or 11 on a lottery or prize competition licensed under Section 5 or 6, as the case may be;

(g) words and expressions not defined in these rules shall have the meaning assigned to them in the Act.

### **3. Application for licence :-**

Any promoter desirous of obtaining a licence under Section 5 or 6 shall either personally or by registered post submit an application in Form A, B or C, as the case may be, to the Licensing Officer.

### **4. Forms and particulars of licence :-**

Every licence under section 5 and 6 shall be in Forms D and E, respectively, subject to the conditions and restrictions therein specified and to the provisions of the Act and these rules. The licence shall be effective throughout the State of Bombay.

### **5. Fees for grant of licences :-**

(1) A fee shall be charged for every licence as follows:-

(i) Rs. 10 for every entertainment lottery;

(ii)

(a) Rs. 10 for every private lottery promoted by a society having not more than 500 members and restricted to its members;

(b) Rs. 25 for every other private lottery. Such fee shall be paid by every applicant into Government Treasury or a Sub-Treasury or into the Reserve Bank of India on Government account or paid in cash or sent by money order to the Licensing Officer:

Provided that if no licence is granted to the applicant, the fee paid shall be refunded.

(2) No application for the grant of a licence shall be entertained unless the amount of the licence fee is so paid or rent.

### **6. Suspension or cancellation of licence :-**

The Licensing officer ordering the suspension or cancellation of any licence under Section 9 shall record his reasons for such order shall,

if requested, furnish a copy of such order together with the reasons therefor to the holder of the licence.

**7. Transfer of licence and partnership :-**

Every licence granted under these rules shall be deemed to have been granted personally to the promoter named therein, and no such promoter shall assign or otherwise transfer, or enter into a partnership with any person for the working of such licence.

**8. Loss of licence :-**

When any licence granted under these rules is lost or is destroyed or if the holder of a licence so desires, a duplicate copy thereof may be furnished to the holder of the licence by the Licensing Officer on payment of a fee of-

(i) Rs. 2 for a licence for an entertainment lottery;

(ii) Rs. 5 for a licence for a private lottery.

**9. Production of licence on demand :-**

Every person holding or acting under a licence granted under these rules shall produce the same or a copy thereof furnished to him under Rule 8 whenever called upon to do so by the officer duly empowered in this behalf.

**10. Keeping books of accounts :-**

The books of accounts, kept by a licensee under Section 14 shall contain the following particulars:-

(a) In the case of an entertainment lottery-

(i) the number of tickets printed;

(ii) the price of the ticket;

(iii) the number of tickets sold;

(iv) the amount received by sale of tickets;

(v) the amount received by way of donation, with details about the name and other particulars of the donor;

(vi) the gifts received, other than cash, donations, with their market price, the name and address of the donor;

(vii) the expenses incurred in printing tickets;

(viii) the expenses incurred in purchasing prizes in the lottery;

(ix) the proceeds of the entertainment including the proceeds of the lottery.

(x) the expenses incurred on the entertainment excluding expenses incurred in connection with the lottery;

(xi) the total proceeds of the entertainment (including the proceeds of the lottery) after deducting the amounts under paragraphs (vii), (viii) and (ix);

(xii) the tax paid on the lottery;

(b) In the case of an private lottery-

(i) the number of tickets printed;

(ii) the price of the ticket or chance in the lottery;

(iii) the number of tickets or chances sold;

(iv) the total proceeds of the lottery;

(v) the expenses incurred in printing and stationery;

(vi) the amount devoted to the provision of prizes for purchasers of tickets or chances; or the amount devoted to the purposes which are purposes of the society, as the case may be;

(vii) the tax paid on the lottery;

(c) In the case of prize competition in addition to the accounts maintained under the Prize Competitions Act, 1955 (XLII of 1955), an account containing the following particulars-

(i) the number of coupons submitted by persons in respect of every prize competition;

(ii) the amount received in respect of such competition;

(iii) the tax paid in respect of such prize competition:

Provided that in the case of a prize competition in respect of which the entrance fee is included in or forms part of the consideration for the sale of any goods and is not separately levied, the licensee shall keep a separate account of the sums received in respect of such fee:

Provided further that when no entrance fee is levied in any manner whatever in respect of the prize competition, the licensee shall

keep a separate account of the prizes given away in such prize competition:

(d) In the case of a lottery contained in a newspaper or a publication printed and published outside the State-

(i) the number of tickets or chances sold in this State in respect of every lottery;

(ii) the number of coupons submitted by persons from the State;

(iii) the amount received from this State in respect of such lottery;

(iv) the tax paid in respect of such lottery:

Provided that in the case of a lottery in respect of which the price of a ticket or chance or the entrance fee is included in or forms part of the consideration for the sale of any goods and is not separately charged or levied, the licensee shall keep a separate account of the sums received from the State in respect of such price or fee:

Provided further that when no entrance fee is levied in any manner whatever in respect of a lottery, the licensee shall keep a separate account of the prizes given away in such lottery.

**11. Every licensee to furnish return of accounts kept, under Section 14 :-**

(1) Every licensee in the case of lotteries other than lotteries referred to in sub-rule (2) shall submit to the Licensing Officer's statement of account within seven days of the drawing of the lottery.

(2) Every licensee in the case of a lottery contained in a newspaper or publication printed and published outside the State shall within fifteen days of the close of each calendar month submit to the Licensing Officer a return in Form F of the total sum received by him from this State during the month and other particulars in respect of every such lottery.

**12. Penalty for breach of Rules 7,9, 10, 11 :-**

Any licensee contravening Rules 7, 9, 10 or 11 shall, on conviction, be liable to a fine which may extend to fifty rupees.