

CHAPTER II

Taxes on certain forms of betting

14. Definitions. In this Chapter, -

- (1) "backer" includes any person with whom a licensed bookmaker bets;
- (2) "bet" includes "wager" and "betting" includes wagering;
- (3) "licensed bookmaker for horse race" means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a license or permit issued by any racing club or by the steward thereof to enable him to carry on his business or vocation as specified in the license or permit;
- (3A) Deleted;
- (4) "prescribed" means prescribed by this chapter or by the rules made thereunder;
- (5) "racing club" includes a club, association, society or body of persons corporate or incorporate —
 - (a) formed for the purpose of promoting horse racing or pony-racing or for holding race-meetings; or
 - (b) conducting or controlling such meetings;
- (6) "totalisator" means a totalisator, in an enclosure which the stewards controlling a race-meeting have set apart and includes any instrument, machine, or contrivance known as the totalisator, or any other instrument, machine, or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles.
- (7) Deleted.

15. Tax on totalisators and payment thereof. There shall as from the date on which this Act comes into force, be charged, levied and paid to the Government of Assam out of all monies paid into any totalisator by way of stakes or bets, a tax, on backers hereinafter referred to as the totalisator tax, amounting to five percent of every sum so paid; and five percent of every sum of paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the race meeting on behalf of Government.

16. Procedure for making over totalisator tax to Government. The stewards of a race-meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer a return stating the total amount of the monies paid into the totalisator at the meeting, and shall at the prescribed time make over to the prescribed officer the amount of the tax for that meeting.

17. Accounts of totalisator tax. (1) The stewards of a race-meeting shall keep accounts in the prescribed form of all monies paid into the totalisator at that meeting.

- (2) Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf by the State Government permit such officer, or an officer authorized in writing by him in this behalf, to inspect and take copies of them.

18. Betting tax. (1) There shall as from the date on which this Act comes into force, be charged, levied and paid to the Government of Assam out of all monies received by a licensed bookmaker for horse race for bets made in an enclosure set apart on any race, a tax on backers, hereinafter referred to as the betting tax, on horse race amounting to ten per cent of all such monies.

- (2) The betting tax shall be deducted or collected by the licensed bookmaker for horse race from such monies, or in the case of credit bets at such time as may be prescribed, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed bookmaker on behalf of Government.

19. Procedure for making over betting tax to Government. All sums retained on account of the betting tax shall be made over by the licensed bookmaker for horse race by whom they have been retained to the prescribed officer at such times and in such manner as may be prescribed.

20. Accounts of betting tax. (1) The stewards of a race-meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer return setting out the names of the bookmakers licensed or permitted by them to carry on the business or vocation of a bookmaker at that meeting.

- (2) all licensed bookmaker for horse race shall keep accounts of all sums paid or agreed to be paid to them by backers for bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the State Government permit such officer, or an officer authorized in writing by him in this behalf, to inspect and take copies of such accounts.

21. Methods of recovery of totalisator tax and betting tax. (1) The totalisator tax payable under section 15 shall be recoverable as an arrear of land revenue from the racing club conducting the meeting, and any portion of such tax which is not so recovered shall also be recoverable as an arrear of land revenue from the stewards of the race-meeting jointly and severally.

- (2) All monies which a licensed bookmaker for horse race is liable to make over to the prescribed officer under section 19 shall be recoverable from the licensed bookmaker for horse race as an arrear of land revenue.

21A. Penalty. Whoever —

- (i) fails to comply with the provisions of this chapter or rules made thereunder, or
(ii) fraudulently or willfully evades the payment of any tax under this chapter or conceals his liability to such tax, shall in addition to his liability to pay the tax so concealed or evaded, on conviction by a Magistrate, be liable to a fine not exceeding two thousand rupees.

21B. Cognizance of offence. No court shall take cognizance of any offence under this chapter or under the rules made thereunder except with the previous sanction of the State Government and no

court inferior to that of the Magistrate of the First Class shall try any such offence.

22. Rules. (1) The State Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this chapter and generally for carrying into effect the provisions of this chapter, and for dealing with such matters as are therein directed to be prescribed.

- (2) Every rule made under this section shall be laid, as soon as may be after it is made, before the Assam Legislative Assembly while it is in session for a total period of fourteen days which may be comprised in one session or in two successive sessions and if, before the expiry of the session in which it is to be laid or the session immediately following, the Assam Legislative Assembly agree in making any modification in the rule or the Assam Legislative Assembly agree that the rule should not be made, the rule shall thereafter have effect, as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.