

CHAPTER IV

Totalisator tax rules

- 33.** The stewards of a race-meeting shall furnish to the prescribed officer not later than the 1st day of May in each year a statement showing the number of totalisator to be maintained by them at each race meeting throughout the year, and the minimum sum that can be paid into each totalisator by a backer as a stake, and shall intimate to the prescribed officer any subsequent variation in the number and description of totalisators so maintained.
- 34.** The stewards of a race-meeting shall give accounts in the following forms of all monies paid into the totalisator at that meeting :
- (a) As soon as a totalisator is closed in respect of a race the number of tickets sold shall be recorded on a reader sheet in Form VIII annexed to these rules, and the total number of tickets sold shall be calculated and shown therein.
 - (b) The sales so ascertained, and shown in Form VIII shall be entered on a calculation sheet on which shall be calculated the dividend payable. Separate calculation sheets shall be used for "win" and "place" bets in Forms IX and X annexed to these rules.
 - (c) Full details in respect of each race shall be entered in a record book showing the tickets sold, the total amount paid into the totalisator, the result of the race, the amount of the tax payable, the commission retained by the proprietor of the totalisator, and any surplus or loss that may be incurred, and a summary shall also be maintained at the end of the book showing the commission, tax, surplus, loss and takings for each day's racing. The record book and summary shall be kept separately for "win" and "place" bets in Forms XI, XII, XIII. and XIV annexed to these rules.
- 35.** Where money is paid by credit into the totalisator by means of an I.O.U. voucher, the amount of the stake so laid by a backer on credit shall, for the purpose of computing the monies paid into the totalisator, be added to the cash amounts paid by way of stakes and the credit shall be supported by a voucher in Form XV or Form XVI annexed to these rules according as the stakes is laid for a win or a place.
- 36.** The stewards of a race-meeting shall within seven days of each racing day, forward to the prescribed officer a return showing for each totalisator the amount paid in by backers on account of "win" and "place" bets. The return shall also show the total amount received on account of payments into the totalisators and the amount of the tax due thereon under section 15 of the Act,

and shall be in Form XVII annexed to these rules.

- 37.** The amount of the tax shall, unless the State Government otherwise directs, be paid to the credit of the Government of Assam in quarterly installments, namely, on or before the 30th June, 30th September, 31st December and 31st March. The amount of each installment shall include the amount of the tax due up to the day preceeding the date of payment of the installment, and intimation of payment shall be given to the prescribed officer, together with a statement showing the amount of the tax paid in respect of each days' racing as shown in the return referred to in rule 36. Where the accounts of a totalisator are subject to audit, the stewards shall also place before the auditors copies of the returns furnished to the prescribed officer under rule 46, and the auditor shall be required to certify that the returns so furnished provide a correct and complete statement of the monies paid into totalisators and of the tax due thereon.
- 38.** For the purpose of these rules the prescribed officer in respect of the totalisator tax, shall be the Commissioner of Taxes, or any other officer or officers authorised by him.