

THE MAHARASHTRA BETTING TAX RULES, 1961

G. N. R. D., No. BET. 1058/91140-N, dated 22nd November, 1961 (M.G., Pt. IV-B, p. 1096)

In exercise of the powers conferred by section 11 of the Bombay Betting Tax Act, 1925 (Bom. VI of 1925), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby makes the following rules, namely:-

1. Short title.- These rules may be called the Maharashtra Betting Tax Rules, 1961.

2. Definitions.- In these rules, unless the context requires otherwise,-

- (1) "The Act" means the Bombay Betting Tax Act, 1925;
- (2) "Section" means section of the Act;
- (3) "Form" means form appended to these rules;
- (4) Words and expressions used in these rules but not defined shall have the meanings assigned to them in the Act.

3. Returns of accounts to totalisator tax.- The licensee shall forward, in the City of Bombay, to the Collector of Bombay, and elsewhere to the Collector concerned monthly return in Form 'A' duly certified within a period of fifteen days from the last day of the month to which the return relates, and shall, along with such return make over to the Collector the amount of tax collected during the month.

4. Returns showing names of licensed bookmakers.- The licensees shall, before the commencement of each racing season, forward, in the City of Bombay to the Collector of Bombay, and elsewhere, to the Collector concerned, a return in Form 'B', duly certified, setting out the names of bookmakers licensed or permitted by them, their ordinary vocation, their permanent address, and such other particulars as may be required and may amend that return from time to time during such season as may be required.

5. Payment of betting tax by licensed bookmakers and return of accounts to be kept by them.- (1) The licensed bookmakers shall be responsible for the payment of the betting tax to the Secretary, Royal Western India Turf Club or such other officer appointed by the State Government, as the case may be, and shall submit to the said Secretary or officer, a weekly return in the Form 'C' duly certified giving the total monies paid or agreed to be paid to him by backers in respect of bets on each race and the betting tax due thereon.

(2) The Secretary or the officer shall, within fifteen days from the last day of the month to which such return relates, forward the monthly return in Form 'D' to the Collector of Bombay, if the race meeting is held in the City of Bombay, or as the case may be, to the Collector of the district, if the race meeting is held in that district, setting forth for each race meeting the total sum paid to the licensed bookmakers as bets, and the total amount of betting tax payable thereon.

(3) The Secretary or the officer shall, on receipt from the licensed bookmakers of the betting tax at the rate notified under sub-section (1) of section 8, pay the amount so received into the Government treasury, within fifteen days from the last day of the month in which the amount was so received.

6. Power to enter race-course, etc.- The officer empowered under section 7 or 9 or any officer duly authorised by him in this behalf may enter the race-course, totalisator premises or enclosure set apart for making bets during the meetings with a view to satisfying himself that the provisions of the Act and these rules are being complied with.

7. Repeal and saving.- On the commencement of these rules -

- (a) the Bombay Totalisator Tax Rules, 1925,
- (b) the Bombay Betting Tax Rules, 1931, and
- (c) Part II of the Hyderabad Horse Racing and Betting Tax Rules, 1359 Fasli,

shall stand repealed :

Provided that, anything done or any action taken under any of the rules so repealed shall be deemed to have been done or taken under the corresponding provisions of these rules.

FORM A
(See rule 3)

Race Meeting

Date

No. of tickets sold at Totalisator and class thereof (1)	Price of Totalisator Tickets sold including tax (2)	Gross receipts (3)	Percentage rate of tax (4)	Total amount of tax collected for each meeting (5)	Remarks (6)

FORM B
(See rule 4)

Return of License Bookmakers

Sr. No. 1	Name (both the real name and the name by which the bookmaker is known on the race-course, if any) 2	Address (during the racing season) 3	Permanent Address 4	Ordinary vocation 5	Security taken 6

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FORM C
[See rule 5(1)]
Bookmaker's Return

Meeting

Date

Race No.	Horse	Investment	
		Win Rs.	Place Rs.
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
		Total :	

..... Races

Grand Total Rs.

8 per cent on the above Grand Total of Rs. Rs.

I declare that the above is true return of my betting transaction for the day of 20

Licensed Bookmaker.

FORM D
(See rule 5(2))

Date of Meeting (1)	Total sum of bets made with bookmakers (2)	Percentage rate of betting tax (3)	Total amount of tax collected at each meeting (4)	Remarks (5)

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