

Hyderabad Horse Racing and Betting Tax Rules, 1949

ANDHRA PRADESH

India

Hyderabad Horse Racing and Betting Tax Rules, 1949

Rule

HYDERABAD-HORSE-RACING-AND-BETTING-TAX-RULES-1949 of 1949

- Published on 1 July 1949
- Commenced on 1 July 1949
- [This is the version of this document from 1 July 1949.]
- [Note: The original publication document is not available and this content could not be verified.]

Hyderabad Horse Racing and Betting Tax Rules, 1949Last Updated 21st October, 2019Preamble. - In exercise of the powers conferred by Section 30 of the Telangana Tax on Entry of Motor Vehicles into Local Areas Act, 1996 (A.P. Act No. 26 of 1996), the Governor of Telangana hereby makes the following Rules.

1. Short Title.

- The rules may be called the Hyderabad Horse Racing and Betting Tax Rules and shall come into force from the 1st Shehrewar, 1358F.(1st July, 1949).

2. Definitions.

- In these rules unless there is anything repugnant in the subject or context : (a) ["Regulation" means the Hyderabad Horse Racing and Betting Tax Regulation, 1358F.] [Substituted by G.O.Ms.No. 2328, Revenue dated 28-11-1960.] (b) ["Betting Tax Officer" means any officer above the rank of Commercial Tax Officer authorised by the Commissioner of Commercial Taxes for the purpose of the Regulation and these rules.] [Substituted by Notification No. G.O.Ms. No. 241, dated 23.3.1999.] (c) "Section" means a Section of the Regulation. (d) "Form" means a form appended to these rules. (e) "Season Ticket" means a ticket which authorises admission to a series of race meetings during a definite period specified in it. (f) "Tax" means a tax charged, levied and paid to the Government under the Regulation.

3. Duration and computation where tax is consolidated.

- In cases where the tax payable is permitted to be consolidated under Section 3 (2)(a) such permission shall have effect for one year at a time and the consolidated amount shall be computed at 25 percent of the gross sum received by the Manager of race meeting on account of payments for admission to the last race meeting.

4. Price of admission and statement to be legibly printed.

(1)The manager of a race meeting who has been allowed to make a consolidated payment of the tax on race meeting under the provisions of Section 3 (2)(a) shall not issue or cause or permit to be issued any ticket being a ticket authorising any person to be admitted on payment to the race meeting unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such ticket.(2)For the purpose of this rule, "Price of admission" means the price inclusive of the amount of the tax and there shall be marked on every ticket a statement that the price marked there on includes the tax.

5. Duty of manager to make return.

- The manager of a race meeting shall within seven days from the date of race meeting furnish to the Betting Tax Officer a return showing (separately for each class of payment) the gross sum received by him on account of payments for admission to the race course or a race meeting.

6. Particulars of season tickets issued.

- The manager of a race meeting shall also forward to the Betting Tax Officer a return showing the number, class and the period for which tickets are issued and the gross sum realised thereby at such times as the Betting Tax Officer may determine.

7. Time and manner of payment of Tax.

- The manager of a race meeting shall pay the amount of the tax to the Betting Tax Officer at such times and in such manner as he may determine.

8. Payment of the tax by composition.

- Any manager of a race meeting desiring to compound the tax under Section 3(2)(b) shall, not less than seven days before the commencement of a race meeting, apply to the Betting Tax Officer furnishing the details of the place, date and time of the race meeting, the tickets of all classes proposed for issue and the rates of payment therefor, the maximum seating capacity in respect of each class, the probable number of admissions on payment to each class and the amount which the applicant offers as payment, for the composition of the tax.

9. Fixation of amount of composition .

(1)The Betting Tax Officer, if he proposes to sanction the application referred to in rule 8, shall fix the amount for which the tax on race meeting may be compounded and specify the conditions, if any, subject to which the composition will be accepted. The race meeting shall be held only on payment of the sum so fixed or portion thereof as may be specified by the Betting Tax Officer.(2)The Betting Tax Officer shall issue to the manager of a race meeting a certificate in Form A and the manager of a race meeting shall comply with all the conditions laid down therein.(3)Such certificate shall be exhibited in a prominent place in the public entrance to the race course or race meeting at the time the public are admitted and during the race meeting. No correction or erasure of any kind shall be made or allowed to be made in the certificate.

10. Definition of admission to race course or a race meeting.

- In the rules hereinafter following "admission to a race course or a race meeting" and all cognate expressions shall include the admission on payment of a person admitted to one part of the race course to : (i) Another part thereof subsequently, and (ii) Any seat or accommodation in the race course.

11. Marking of stamps.

- Save as provided by these rules, no person shall mark or cause or permit to be marked in any manner any stamp referred to in sub-section (a) of section 4.

12. Conditions for issue of tickets for admission.

- The manager of a race course or a race meeting, who has not been permitted or allowed to consolidate or compound the tax, shall not issue or cause or permit to be issued any ticket being ticket authorising any person to be admitted to any race course or race meeting unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket. For the purpose of this rule 'price of admission' means the price exclusive of the tax on horse racing and there shall be marked on every such ticket a statement that the price marked thereon excludes the tax on horse racing.

13. How stamps issued.

- The manager of a race meeting shall not issue or cause or permit to be issued to any person any stamp referred to in clause (a) of section 4 otherwise than securely fixed to a ticket issued for the purpose of authorising admission to the race course or race meeting.

14. Tickets not to be issued without stamps.

- The manager of a race meeting shall not, on any payment for admission to the race course or a race meeting being made, issued or cause or permit to be issued in respect of that payment any ticket authorising admission to the race course or race meeting other than a ticket to which is affixed a stamp or stamps denoting the proper amount of tax on horse racing chargeable in respect of that payment.

15. Stamp not to be defaced, cut etc.

(1) Save as provided by these rules, no stamp affixed to a ticket and denoting the proper tax on horse racing payable in respect thereof shall be defaced, cut, torn or diminished before the ticket to which it is so affixed is issued and the manager of a race meeting shall not admit or cause or permit to be admitted any person to the race course or race meeting by virtue of a ticket bearing a stamp which has been defaced, cut, torn or diminished. (2) No person being a holder of a ticket to which a stamp is affixed, issued for the purpose of authorising the admission to a race course or a race meeting shall deface, cut, tear or diminish the stamp or cause or permit it to be defaced, cut, torn or diminished. (3) The manager of a race meeting shall cause to be collected the tickets of all persons about to be admitted to the race course or to the race meeting and every person about to be admitted by means of a stamped ticket shall, immediately before admission to the race course or to the race meeting, deliver the ticket with the stamp affixed to the person who is collecting the ticket. (4) When a ticket is so collected, the manager of a race meeting shall forthwith cause to be defaced to stamp on the ticket by tearing the ticket into two portions across the stamp and shall return one portion of the ticket to the person to be admitted to the race course or race meeting and shall retain and keep until mid-day following the conclusion of the race meeting the other portion thereof and shall then destroy it.

16. Number of persons to be marked on the ticket.

(1) When any ticket purporting or intended to authorise the admission to the race course or to the race meeting of more than one person is issued, the ticket shall be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket and the manager of a race meeting shall not admit or cause or permit to be admitted to the race course or to the race meeting by virtue of that ticket a greater number of persons than that marked on the ticket. (2) For the purpose of calculating the tax on race meeting chargeable in such a case, there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket and each of these payments shall be deemed to be equal in amount to the total price charged for the ticket divided by the total number of persons so authorised. Explanation. - For the purpose of this rule two children upto the age of 12 years each shall together be considered equivalent to one person.

17. Name of holder to be shown on season ticket.

(1)Where the tax is calculated on a lumpsum paid for season ticket or for a ticket authorising admission to any race course or a race meeting during a certain period of time, the ticket shall, before being issued, be marked with the name of the person to whom it is issued.(2)Before any such season or other ticket is issued, a stamp denoting the proper amount of tax chargeable thereon shall be affixed thereto and the manager of a race meeting shall deface the stamp or cause it to be defaced by writing in ink on the face thereof the date of issue of the ticket an stamp so defaced shall not be required to be defaced again at the time of admission to the race course or race meeting in the manner prescribed in sub-rule (iv) of rule 15.

18. Persons who may be admitted without ticket.

- The manager of a race meeting shall not admit or cause or permit to be admitted any person to the race course or a race meeting without payment unless that person is the holder of a ticket or document entitling him to be admitted without payment and clearly marked "complimentary " or "free" or by a badge recognised by the manager of a race meeting as entitling the holder thereof so as to be admitted. No person other than the holder of such ticket, document or badge, shall obtain admission to a race course or race meeting without payment.

19. Demarcation of a race course.

- The manager of a race meeting shall definitely demarcate and partition of the several parts of a race course where the price of admission for each part varies.

20. Admission to another part of a race course carrying higher price of admission.

- The manager of a race meeting shall not admit or cause or permit to be admitted any person from one part of a race course to another part carrying a higher price of admission unless the person obtains another ticket for the difference between the price of admission of the two parts or a ticket or a document with a clear indication thereon that it is concession entitling him to be admitted without payment of the difference.

21. Registers of payments.

- The Betting Tax Officer may, for the protection of revenue, require a manager of a race meeting to keep registers of Payments for admission and records of stamps denoting the tax, purchased and used in the Forms B and C and to issue tickets in such forms and manner as he may direct and it shall be the duty of the manager of a race meeting to comply with such requirements.Note. - See Form B & Form C of HHRBT Rules.

22. Production of books and other records.

(1)The manager of a race meeting shall, at all reasonable times on demand by [the Joint Commissioner of Commercial Taxes (Enforcement) or the Betting Tax Officer or any other Officer authorised by either of them,] [Substitues by G.O.Ms.No.342, Rev., dated 02-04-1985.] in writing in this behalf, produce or cause to be produced to such officer all books and records kept by the manager of a race meeting in connection with any race course or race meeting and all the tickets and all portions of tickets and all stamps for the time being in his possession and shall allow such officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.(2)Any person who has been admitted to a race course or race meeting shall, upon the demand by [the Joint Commissioner of Commercial Taxes (Enforcement) or the Betting Tax officer or any other Officer authorised by either of them] [Substitues by G.O.Ms.No.342, Rev., dated 02-04-1985.], in writing in this behalf during the course of or immediately before or after the race meeting, produce to such officer ticket, badge or document by virtue of which he was admitted or the portion of ticket bearing a stamp, defaced in accordance with sub-rule (iv) of rule 15 by virtue of which ticket he was admitted.

23. Adhesive stamps.

- Adhesive stamps of the required denomination shall be stocked by the Betting Tax Officer and shall be issued on payment of the value thereof in money.

24. Refund of value of unused stamps.

- When the manager of any race course or race meeting has in his possession stamps issued for the purpose of collection of the tax of race meeting which have not been cut, torn, defaced, diminished or otherwise spoiled or rendered unfit or useless for the purpose intended but for which he has no immediate use, the Betting Tax Officer shall repay to such manager the value of such stamp or stamps in money deducting one anna for each rupee, or portion of a rupee on the aggregate value of the stamps if there are more than one, upon such manager delivering up the same to be cancelled and proving to the satisfaction of the Betting Tax Officer :(i)that such stamp or stamps were purchased by such manager with a bonafide intention to use them ; and(ii)that he has paid the full price thereof ;Provided that no refund shall be made where the total value of the stamp or stamps delivered by such manager on any occasion is less than one rupee.Explanation. - For the purpose of this rule the distinctive mark of the Betting Tax officer surcharged on stamps shall not be deemed to be a defacement.

25. Re-issue of unused stamps.

- All unused stamps which have been returned and in respect of which a refund has been made under rule 24 may be re-issued for their face value by the Betting Tax Officer.

26. Powers of Betting Tax Officer.

- The Betting Tax Officer shall have power to : (i) approve the arrangement specified under Section 4 and prescribe the returns thereunder and the amount and return of the security to be given ; (ii) grant refunds under the provisions of rule 24 ; and (iii) authorise any officer subordinate to him to make inspections under rule 22

27. Procedure for making over totalisator tax to Government and returns of accounts .

- [Within a week from the last day of each month in which a race meeting is held] [Substitutes by G.O.Ms.No.3827 Rev(s), dated 19-08-1980.] the manager of a race meeting concerned shall : (i) forward a return to the Betting Tax Officer in Form D setting forth for each race meeting the total amount of the monies paid by way of stakes or bets into the totalisator (which includes a sweep) ; and (ii) make over to the Betting Tax Officer the amount of the tax due to the Government on such monies at the rate notified by the Government under Section 13 and 16(1) .

28. List of licensed Book-makers.

- The manager of a race meeting shall, not later than a week before the commencement of a race meeting forward to the Betting Tax Officer a full list of names of licensed book-makers.

29. True accounts must be kept.

- Every licensed book maker shall maintain true and correct accounts of all sums paid or agreed to be paid by them, to backers in satisfaction of winning bets. He shall permit [the Joint Commissioner of Commercial Taxes (Enforcement) or the Betting Tax Officer or any other officer authorised by either of them] [Substitutes by G.O.Ms.No. 342, Rev., dated 02-04-1985.] in writing in this behalf to inspect and take copies of such accounts, and shall, if so desired by such officer produce them for inspection at such time and place as may be fixed by such officer.

30. Procedure for making over tax to Government.

- In the case of credit bets, the licensed book-maker shall be deemed to have collected the tax due to the Government at the time the bet is won by the backer i.e. (at the conclusion of the particular race meeting) and shall be accountable for the same to the Government.

31. Returns.

(1)[Within a week from the last day of each month in which a race meeting or race meetings are held] [Substitutes by G.O.Ms.No.3827 Rev(s), dated 19-08-1980.], every licensed book-maker carrying-on business at the race meeting shall : (i) forward to the Betting Tax Officer through the manager of a race meeting or other authorised officer of the race meeting a return in Form E setting

forth the total amount of the monies paid or agreed to be paid by him in satisfaction of winning bets ; and(ii)make over to the Betting Tax Officer the amount of the tax due to the Government on such monies at the rate specified by the Government in sections 13 and 16(i).(2)The manager of a race meeting or other authorised officer of the race meeting shall forward such returns to the Betting Tax Officer without delay.

32. Method of payment.

- Payment of all taxes due to Government shall be made into the Hyderabad State Bank or the Government Treasuries.

33. Power of entry.

- [The Commissioner of Commercial Taxes, the Joint Commissioner of Commercial Taxes (Enforcement), the Deputy Commissioner of Commercial Taxes having jurisdiction over the race course and the Betting Tax Officer or any Officer authorised by any of the aforementioned officers, in writing in this behalf may enter the race course and the premises where betting takes place during the race meetings with a view to see whether the provisions of the Regulation or of these rules are being complied with, and the manager of a race meeting shall permit them to do so and render them all assistance.] [Substitutes by G.O.Ms.No.2328, Rev(s), dated 28.11.1960 and G.O.Ms.No.342, Rev(s), dated 02.4.1985.]

34. Return of security amount.

- The manager of a race meeting shall not return to any licensed book-maker the security amount deposited by him except on the certificate of the Betting Tax Officer that the tax due to the Government from such licensed book-maker has been paid.