

The Meghalaya Amusements and Betting Tax (Amendment) Act, 1982

MEGHALAYA

India

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Act 5 of 1982

- Published on 13 July 1982
- Commenced on 13 July 1982
- [This is the version of this document from 13 July 1982.]
- [Note: The original publication document is not available and this content could not be verified.]

The Meghalaya Amusements and Betting Tax (Amendment) Act, 1982 (Meghalaya Act No. 5 of 1982) Last Updated 19th February, 2020 [As passed by the Assembly] [Received the assent of the Governor on the 13th July, 1982] No. LL. 126/82/25, dated the 20th July, 1982. - The following Act of the Meghalaya Legislative Assembly which received the assent of the Governor, is hereby published for general information. An Act further to amend the Meghalaya Amusements and Betting Tax Act Assam (Act VI of 1939) as adopted and modified by Meghalaya Be it enacted by the Legislature of Meghalaya in the Thirty-third Year of the Republic of India as follows:

1. Short title, extent and commencement.

(1) This Act may be called the Meghalaya Amusements and Betting Tax (Amendment) Act, 1982. (2) It shall extend to the whole of the State of Meghalaya. (3) It shall come into force on such date as the State Government may, by notification, appoint.

2. Amendment of Section 14 of the principal Act.

- In the Meghalaya Amusements and Betting Tax Act (hereinafter referred to as the principal Act) in Section 14 after the existing Clauses (3) and (6), the following new Clauses (3-A) and (7) respectively shall be inserted, namely: "(3-A) 'Licensed bookmaker for arrow shooting' means any person who carries on business or vocation of or acts as a bookmaker in respect of arrow shooting under a licence or permit issued in the manner prescribed by any officer authorised in this behalf by the State Government. Explanation. - 'Arrow shooting' for the purpose of this clause and this Chapter includes the game of teer (thoh team). (7) 'Stake money' means gross amount of all monies received or deemed to have been received by licensed bookmaker for arrow shooting for the purpose of betting or wagering".

3. Insertion of new Section 14-A in the principal Act.

- In the principal Act, after the existing Section 14, the following new section as Section 14-A shall be inserted, namely: "14-A. Licence for arrow shooting. - (1) The State Government may grant licence for arrow shooting under this Act under such terms and conditions as may be prescribed which shall also be specified in the licence. (2) Application for licence to organise arrow shooting for the purpose of betting under this Act shall be made to the State Government by any person, group of persons, association, organisation, society or other body furnishing such particulars or information as may be prescribed or as may be called for by the State Government and on payment of such licence fee as may be prescribed. (3) Arrow shooting for the purpose of betting under this Act shall only be held at such place or places and on such days and time as may be prescribed. (4) The holder of a licence for arrow shooting for the purpose of betting under this Act may recommend to the State Government names of persons to whom licence or permit may be issued to them as licensed bookmakers for arrow shooting. (5) A licensed bookmaker for arrow shooting shall carry on his business or vocation as such bookmaker only in such place or places as specified in the licence or permit issued to him and at no other places. (6) All licensed bookmakers for arrow shooting shall keep accounts of all monies received or deemed to have been received by them for bets for arrow shooting 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 authorised in writing by him in this behalf, to inspect and take copies of such accounts."

4. Amendment of Section 18 of the principal Act.

- In the principal Act, in Section 18, after the existing sub-section (2) the following new sub-sections as sub-sections (3) and (4) shall be inserted, namely: "(3) There shall, as from the date on which this Act comes into force, be charged, levied and paid to the Government of Meghalaya a betting tax on arrow shooting at the rate of 5 per cent of the amount received as stake money. (4) The betting tax on arrow shooting shall be collected by the licensed bookmakers for arrow shooting on all monies received or deemed to have been received by them as stake money and shall be paid to the State Government in the manner prescribed."

5. Amendment of Section 19 of the principal Act.

- In the principal Act, in Section 19, between the words "horse race" and "by" the words "or for arrow shooting" shall be inserted.

6. Amendment of Section 21 of the principal Act.

- In the principal Act, in sub-section (2) of Section 21, between the words "horse race" and "is" and between the words "horse race" and "as" the words "or for arrow shooting" shall be inserted.

7. Overriding effect of the Act.

- On and from the date this Act comes into force, the provisions of the Meghalaya Prevention of Gambling Act, 1970 (8 of 1970), as adapted and amended, shall not apply to arrow shooting for the purpose of betting licensed under this Act.