

# The Tamil Nadu Betting Tax Rules, 1935

TAMILNADU

India

## The Tamil Nadu Betting Tax Rules, 1935

### Rule THE-TAMIL-NADU-BETTING-TAX-RULES-1935 of 1935

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The Tamil Nadu Betting Tax Rules, 1935 Published vide Notification G.O. Ms. No. 626, Public (Police Department), dated 20th November 1935 In exercise of the powers conferred by sub-section (3) of section 5, section 6 and section 10 of the Tamil Nadu Betting Tax Act, 1935 (Tamil Nadu Act XX of 1935) the Governor of [Tamil Nadu] [Substituted by G.O. Ms. No. 1138, Revenue, dated 15.4.1970.] is hereby pleased to make the following rules: -

#### 1.

(1) These rules may be called the [Tamil Nadu] [Substituted by G.O. Ms. No. 1138, Revenue, dated 15.4.1970.] Betting Tax Rules, 1935. (2) They shall apply to and in respect of race-meeting held at Guindy in the Saidapet Taluk of [the [District of Chingleput] [Substituted by G.O. Ms. No. 498, Revenue, dated 3-3-1936.]

#### 2.

In these rules, unless there is anything repugnant in the subject or context -(a) "the Act" means the [Tamil Nadu] [Substituted by G.O. Ms. No. 1138, Revenue, dated 15.4.1970.] Betting Tax Act, 1935 (Tamil Nadu Act XX of 1935); (b) [ "Assistant Commissioner of Commercial Taxes" means the Assistant Commissioner of Commercial Taxes having Jurisdiction over the area of Guindy or Uthagamandalam, as the case may be);] [Substituted by G.O.P. No. 278 Commercial Taxes & Religious Endowments, dated 10.3.1983.][\* \* \*] [Omitted by G.O. Ms. No. 136, Revenue, dated 18-1-1951.](c) "Form" means a form annexed to the rules; [\* \* \*] [Omitted by G.O. No. 885, Revenue, dated 5.4.1939.](d) "Government" means the [Government of Tamil Nadu] [Inserted by G.O. Ms. No. 885, Revenue, dated 5-4-1939.]; [\*\*\*\*] [Substituted by G.O.P. No. 278 Commercial Taxes & Religious Endowments, dated 10.3.1983.](e) [ "Race meetings at Ootacamund for the first and second season in each year" means race meeting held in or about the month of May, or September, as the case may be, in each year,] [Inserted by G.O. Ms. No. 364, Revenue, dated 17.2.1941.] and (f) [Renumbered by G.O. Ms. No. 364, Revenue, dated 17.2.1941] "Section" means a section of the Act.

### 3.

[The Director of every race meeting held at Guindy or at Ootacamund shall intimate to the [Assistant Commissioner of Commercial Tax Officers] [Substituted by G.O.P. No. 278 Commercial Taxes & Religious Endowments, dated 10.3.1983.] any change in the number of description of the totalizers maintained by him or in the minimum sum that can be paid into any of such totalizers, within a week from the date of such change.]

### 3A.

[\* \* \*] [Omitted by G.O. Ms. No. 136, Revenue, dated 18-1-1951.]

### 4.

The Director shall keep accounts of all moneys paid into every totalizer at a race-meeting in the following manner, namely:-(a)the number of tickets sold at each window in respect of each race shall be shown in a seller's memo which shall be in Form-A in respect of race-meetings held at Guindy and in Forms A-1 and A-2 in respect of race meetings held at Ootacamund;(b)the number shown in each seller's memo shall be entered at the close of each race in a Supervisor's memo which shall show the total number of tickets sold for that race. The Supervisor's memo shall be in Form-B in respect of race-meetings held at Guindy and Forms B-1 and B-2 in respect of race meetings held at Ootacamund. In respect of the race meetings held at Guindy, the total number so given shall be checked with the total number of tickets sold on each horse as recorded by the machines in the electric totalizer;(c)after deducting from the gross takings the commission of 10 per cent payable to the Club and the tax due to the Government [\* \* \*] [Omitted by G.O. Ms. No. 767, Revenue, dated 12-3-1964.] the dividends payable on each winning and place horse shall be worked out in "win" and "place" calculating sheets which shall be in Forms C and D, respectively, in respect of race-meetings held at Guindy and in Forms C-1 and C-2, D-1 and D-2, respectively, in respect of race-meetings held at Ootacamund;(d)the gross takings at each race together with the amount of tax due as calculated in the forms referred to in clause (c) shall then be entered in an account which shall be in Form-E in respect of race-meetings held at Guindy and in Form E-1 in respect of race-meetings held at Ootacamund;(e)Accounts shall be kept in Forms J, K, L, P and E for double, treble and Lucky Five events in respect of race-meetings held at Guindy and in Forms J, K-1 and E-1 for double events in respect of race-meetings held at Ootacamund.

### 5.

In the case of credit betting, an I.O.U. voucher which shall be in Form F-1 or Form F-2 [in respect of race meetings held at Guindy and in Form F-3 or Form F-4 in respect of race-meetings held at Ootacamund] [Added by GO. Ms. No. 2947, Revenue, dated 8-11-1939.] according as the bet is laid for a win or for a place, showing the amount of stake laid by him shall be presented by the backer. The number of tickets sold on I.O.U. vouchers shall be authenticated by the Supervisor in Form G (in respect of race-meetings held at Guindy), the credit betting shall be added to the cash amounts

through Forms FI and I (in respect of race-meetings held at Guindy and through Form FI-1 (in respect of race-meetings held at Ootacamund).

## 6.

The Director shall forward to the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O. Ms. No. 950, C.T. & Religious Endowments, dated 15-10-1985.] -(i)within fourteen days of each racing day a return in Form No. M in respect of race-meeting held at Guindy; [\* \* \*] [Omitted by G.O. Ms. No. 396, C.T. & Re., dated 12-12-1992.](ii)with in one month of the date of the last race-meeting for the first or second season of each year, as the case may be, a return in Form M-1 in respect of race-meetings held at Ootacamund, showing for each totalizer,-(a)The amount paid in by backers on account of "win" and "place" bets;(b)the total amount received on account of payments into the totalizers; and(c)the amount of tax due on [such payments; and] [Substituted by G.O.P. No. 396, C.T. & Revenue, dated 12-12-1992.](iii)within seven days from the date of race-meeting at each intervene betting held at Guindy and within fifteen days from the date of race-meeting of such intervene betting held at Ootacamund, [a return in Form M-2, showing the prescribed particulars] [Added by G.O.P. No. 396, C.T. & Revenue, dated 12-12-1992.](2)Such return shall, before it is so forwarded, be audited by an auditor holding a certificate entitling him to act as an auditor of companies under the Indian Companies Act, 1913 (Central Act VII of 1913).

## 7.

(1)The Director shall, within fourteen days of the close of each month in which a race-meeting, or race-meetings have taken place in the case of race-meetings held at Guindy and within one month of the date of the last race-meeting held at Ootacamund for the first or second season in each year, as the case may be, pay the amount of the totalizer tax due by him in respect of the race-meetings, as the case may be,-(i)to the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O.P. No. 278, C.T. & Revenue, dated 10-3-1983.];(ii)if so authorised by the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O.P. No. 278, C.T. & Revenue, dated 10-3-1983.] [\* \* \*] [Omitted by G.O. Ms. No. 136, Revenue, dated 18-1-1951.] into and Reserve Bank of India, Chennai Branch, or the [State Bank of India] [Substituted by G.O. Ms. No. 101, Revenue, dated 9-1-1956.], Ootacamund, to the credit of the Government.In case (i), the amount of tax paid shall be credited by the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O.P. No. 278, C.T. & Revenue, dated 10-3-1983.] to the Government;In case (ii), intimation of the payment shall be given simultaneously to the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O.P. No. 278, C.T. & Revenue, dated 10-3-1983.](2)[ In respect of intervene betting the Director shall within seven days from the date of each race meeting held at Guindy and within fifteen days from the date of each race-meeting held at Ootacamund, pay the amount of tax due in respect of the race-meetings to the Assistant Commissioner of Commercial Taxes having jurisdiction over the area in which such betting takes place.] [Added by G.O.P. No. 396, C.T. & Revenue, dated 12-12-1992.]

## 8.

[(1) The betting tax shall be paid by the book-makers at Guindy and Ootacamund to the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O. Ms. 3249, Revenue, dated 30-10-1971.] having jurisdiction over the area](2)[\* \* \*] [Omitted by G.O. Ms. No. 3249, Revenue, dated 30-10-1971.]

## 9.

(1)(a) Each book-maker shall keep accounts of all the bets made with him whether in cash or credit. The amounts shall show "In" and "place" bets separately and shall be prepared in duplicate in Form N in respect of the race-meetings held at Guindy and in Form N-1 in respect of the race-meetings held at Ootacamund. The above forms shall be serially numbered and shall run on consecutively and they shall be maintained in duplicate each original and duplicate shall bear the seal of the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O.P. No. 278, C.T. R.E., dated 10-3-1983.](b) Immediately after the close of the betting for each race, the original copy of the account in Form N or Form N-1, as the case may be, shall be submitted to the [Assistant Commissioner of Commercial Taxes] [Substituted by G.O.P. No. 278, C.T. R.E., dated 10-3-1983.] concerned or any other officer authorised by him to collect such forms on the Race days.(c) Each book-maker shall prepare a statement in Form O in respect of race-meeting held at Guindy and in Form O-1 in respect of race-meeting held at Ootacamund in respect of accounts kept by him under clause (a).(2) [ Each book-maker shall submit a copy of the return in Form O or Form O-1 to the Assistant Commissioner of Commercial Taxes concerned within seven days of the close of any race-meetings and pay the tax due on the total amount received and receivable either into the Government Treasury or to the Assistant Commissioner of Commercial Taxes, having jurisdiction over the area, by way of cash or by means of a demand draft drawn in his favour.] [Substituted by G.O.P. No. 755, C.T. & R.e., dated 19-9-1985.]

## 10.

If the totalizator tax or the betting tax is not paid within the period prescribed by the foregoing rules it shall be recovered as an arrear of land revenue. Form A[See rule 4(a)] Seller's Memo

				Revised M. 46
Race	Window	Date		19
	...	Win	Place	
V.C. at finish of race	...	...	...	
V.C. at beginning of race	...	...		
	Total Rs.	...		
Signature				
Remarks	Shroffs receipt			
Race	Window	Date		

Received Rs.

Shroff

Form A-1[See rule 4(a)]Rs. 2. Totalizator

Name Win

Window

19

Seller's Cash Memo

Race Number Horse number Number of tickets sold Total tickets Amount Rs.

1

2

3

4

5

6

7

8

9

Signature

Total Rs.

Form A-2[See rule 4(a)]Rs. 2. Totalizator Place

Name

Window

Seller's Cash Memo 19

Race Number Horse number Number of tickets sold Total tickets Amount Rs.

1

2

3

4

5

6

7

8

9

Signature

Total Rs.

Form B[See rule 4(b)]Electric TotalizatorSectionSellSupervisor's MemoForDateElectric

TotalizatorSupervisor's Memo

Race No. Date

Sell

Window	V.C. Finish	WIN V.C. Start	Tickets sold	Remarks	Window	V.C. Finish	Place V.C. Start	Tickets sold	Remarks
--------	----------------	-------------------	-----------------	---------	--------	----------------	---------------------	-----------------	---------

Supervisor's Signature Form B-1[See rule 4(b)]Rs. 2/5 Totalizator

Race No. Supervisor's Memo Date

Private Mark Win sell Colour

Window	Horse Number	Ticket books issued	Tickets sold	Total sold	Cash handed to shroff by seller	Remarks	
Horse number	Tickets						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total

Private Notes Supervisor's Signature

Form B-2(See rule 4(b)]Rs. 2/5 Totalizator

Race No. Supervisor's Memo Date

Private Mark Win sell Colour

Window	Horse Number	Ticket books issued	Tickets sold	Total sold	Cash handed to shroff by seller	Remarks	
Horse number	Tickets						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Total

Private Notes Supervisor's Signature

Form C[See rule 4(c)]Electric Totalizator

Date WIN Race No.

Horse No. Horse Total Result

- 1
- 2
- 3
- 4
- 5
- 6

7

{|

| - | 8 | - | 9 | [Dividend Rs.(2.50 unit)] [Substituted by G.O. Ms. No. 4130, Revenue, dated 9.11.1956.] | - | 10 | - | 11 | | | - | 12 |

|

| - | 13 | - | 14 | Dividend Rs. 5 Tickets | Dividend Rs. 10 Ticket | - | 15 | - | 16 | | | - | 17 | | | - | 18 | | | - | 19 | | | - | 20 | | | - | 21 | | | - | 22 | | | - | 23 | | | - | 24 | | | }

x2-1/2 Total

Rs. Rs.

Takings

Less:

Total Less Rs. 10% Club Comm

Rs

[ \* \* \* ] [Substituted by G.O. Ms. No. 767, Revenue, dated 12.3.1964.] Tax

Rs.

Surplus Defy,

(tax) (Dividend)

Rs.

Rs.

Net pool Rs. Total paid out

Rs. Rs.

Form C-1 [See rule 4(c)] Rs. 5 Enclosure Totalizator

Date

WIN Race No.

Horse No. Horse Total Result

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17  
18  
19  
20  
21  
22  
23  
24

Total Rs.	x 5	
	Total Takings	Rs.
Less	Less	Rs.
Per cent commission	Per cent Club commission	Rs.
	Per cent betting tax	Rs.
	Surplus	Rs.
Net pool Rs	Total paid out	Rs.
Form C-2[See rule 4(c)]Enclosure TotalizatorRs. 2		
Date	WIN Race No.	
Horse No.	Horse Total	Result

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19



20  
21  
22  
23  
24

	Total	Rs. x 2
	Total Takings	Rs.
Less	Less	Rs.
Per cent commission	Per cent Club commission	Rs.
	Per cent betting tax	Rs.
Percent tax	Surplus	Rs.
Net pool Rs	Total paid out	Rs.

Form D[See Rule 4(c)] Pays 1, 2 when 4 to 6 starters. Pays 1, 2 and 3 when 7 or more starters. Electric Totalizator

Date Place Race No.  
Horse No. Horse Total Result

1		Dividend Rs. (2.50 unit)	
2		Dividend Rs. 5 Tickets	Dividend Rs. 10 Tickets
3			
4			
5			
6			
7		Dividend Rs. (2.50 unit)	
8			
9		Dividend Rs. 5 Tickets	Dividend Rs. 5 Tickets
10			
11			
12			
13			
14		Dividend Rs. (2.50 unit)1	
15			
16		Dividend Rs. 5 Tickets	Dividend Rs. 10 Tickets
17			
18			
19			
20			
21			

22

23

24

x 2-1/2

	Total Rs.	Total Takings	Rs.
Less		Less	
10% commission	Rs.	10% Club commission	Rs
Per cent commission	Rs.	Tax	Rs
Tax	Rs.	Surplus 1 defay	Rs
Net pool	Rs.	Tax	Rs
1st place	X Rs. = Rs.	Surplus 1st Place	Rs
2nd place	X Rs. = Rs.	Surplus 2nd Place	Rs
3rd place	X Rs. = Rs.	Surplus 3rd Place	Rs
		Total Paid out	Rs.

Form D-1[See Rule 4(c)]Pays 1, 2 when 4 to 6 starters.Pays 1, 2 and 3 when 7 or more starters.Rs. 5  
Totalizator

Date	Place	Race No.	
Horse No.	Sold, I.O. Us.	Total	Horse No. Backed for tickets
1		Do	Do
2		Do	Do
3		Do	Do
4			X 5
5		Net pool, Rs.	
6		Net Rs.	
7			
8			+ 5 Dividend
9			
10			
11			+ 5 Dividend
12			
13			
14			
15			+ 5 Dividend
16			
17			
18			
19			

20  
21  
22  
23  
24

	X 5		
Total	Rs.	Total Takings	Rs.
Less		Less	
[....] [Omitted by G.O. Ms. No. 767, Revenue, dated 12-3-1964.]commission	Rs.	[....] [Omitted by G.O. Ms. No. 767, Revenue, dated 12-3-1964.]Club commission	Rs.
[....] [Omitted by G.O. Ms. No. 767, Revenue, dated 12-3-1964.]	Rs.	[....] [Omitted by G.O. Ms. No. 767, Revenue, dated 12-3-1964.]	Rs.
Tax		Tax	
Net pool	Rs.	Surplus 1 defay	Rs.
	Rs.	Tax	Rs.
1st place	X Rs.	= Rs.	Surplus 1st Place Rs.
2nd place	X Rs.	= Rs.	Surplus 2nd Place Rs.
3rd place	X Rs.	= Rs.	Surplus 3rd Place Rs.
		Total Paid out	Rs.

Form D-2[See Rule 4(e)]Pays 1, 2 when 4 to 6 starters.Pays 1, 2 and 3 when 7 or more starters.Rs. 2  
Totalizator

Date	Place	Race No.	
Horse No.	Sold, I.O. Us.	Total	Horse No. Backed for tickets
1			Do Do
2			Do Do
3			Do Do
4			X 2
5			Net pool, Rs.
6			Net Rs.
7			
8			+ 2 Dividend
9			
10			
11			+ 2 Dividend

12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

+ 2 Dividend

	X 5		
Total	Rs.	Total Takings	Rs.
Less		Less	
Commission	Rs.	Club commission	Rs.
	Rs.		Rs.
Tax		Tax	
Net pool	Rs.	Surplus 1 defay	Rs.
	Rs.	Tax	Rs.
1st place	X Rs. = Rs.	Surplus 1st Place	Rs.
2nd place	X Rs. = Rs.	Surplus 2nd Place	Rs.
3rd place	X Rs. = Rs.	Surplus 3rd Place	Rs.
		Total Paid out	Rs.

Form F-3(See Rule 5)

Minimum BET Rs 20

Minimum BET  
Rs 20

Date

Date

Totalizator  
voucher

Race No.

Race No.

Win

Win

Horse No.

Rs.

Horse  
No.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Total

Total

No Voucher will be accepted unless the total amount of the bets is written, in words, as well as in figures.

Form F-4(See Rule 5)

Minimum BET Rs 20 Minimum BET Rs 20

Date

Date

Totalizator voucher

Race No.

Race No.

Win

Win

Horse No.

Rs.

Horse No. Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Do.

Rs.

Total

Total

Form G(See Rule 5)

Race I.O.U. Date

Tickets Sold

Win

Place

Total

Rs.

Signature Form H[See rule 5]Electric Totalizator Result I.O.U. Wins

Voucher number Name of member Horse numbers Lose Win

Total Rupees Total Tickets Ticket at Rs. Rs.

Winner's Horse No.

FORM H-1[See rule 5]Statement of L.O.U.S. Ootacamund Races

Race Number	Voucher's Number	Member's Number	Horse Number	Win or Place	How many tickets	Amount due to club	Dividend if any	Amount due from club	Date 19
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Summary

Assets Rs.	Liabilities Rs.
Due to club for Sale of tickets	Divided due from Club Bal.
Bal. Dr.	Ct

No Voucher  
will be  
accepted unless  
the total  
amount of  
the bets is  
written, as well  
as in figures.

Form I[See rule 5]Electric Totalizator

Race No.            Date

19

Place

Voucher Number	Name of member	Horse numbers	Lose	Win
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Total	Total Tickets
-------	---------------

Rupees	Winners 1st horse No	Ticket at Rs.
--------	----------------------	---------------

Winners 2nd horse No.	Ticket at Rs.
-----------------------	---------------

Winners 3rd horse No.	Ticket at Rs.
-----------------------	---------------

Form J[See rule 4(e)]Madras Race Club

Seller Date

Horse number	Tickets issued	Tickets returned	Tickets sold	Amount to Shroff	Initials
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Totals

Signature of Seller    Checked by

Form K[See rule 4(e)]Madras Race ClubDate

Rs. - Double

Race selected No.	& No.
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Winning Combination Horse No.	& No.
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Number of Tickets sold

Amount realised Rs.

Refunds on Horse No.	Race Ticket No.	Value	... Rs.
----------------------	-----------------	-------	---------

"	"	"	... Rs.
---	---	---	---------

"	"	"	... Rs.
---	---	---	---------

"	"	"	... Rs.
---	---	---	---------

Refunds on Horse No.	Race Ticket No.	Value	Rs.
----------------------	-----------------	-------	-----

"	"	"	... Rs.
---	---	---	---------

"	"	"	... Rs.
---	---	---	---------

"	"	"	... Rs.
---	---	---	---------

Total Deduction Balance	... Rs.
-------------------------	---------

Commission	Rs.	...	Rs.
Betting Tax	Rs.	...	Rs.
Balance remaining for dividend		Rs.	

No. of Winning Tickets on

Horse No. & No.

Rate of Dividend per Ticket Rs.

Total Rs.

Surplus Rs.

#### Summary

Race Club commission	...	...	...	... Rs.
Betting Tax	...	...	...	... Rs.
Surplus	...	...	...	... Rs.
Unredeemed Win Tickets	...	...	...	... Rs.
Unredeemed Refunds Tickets (1)	...	...	...	... Rs.
Unredeemed Refunds Tickets (2)	...	...	...	... Rs.
Excess of cash	...	...	...	... Rs.
Shortage of cash	...	...	...	... Rs.

Total cash handed over Rs.

Superintendent-in-charge

Rs. 5 Double

Form K-I[See rule 4(e)]Madras Race ClubDate

Double Event

Race selected No. & No.

Winning Combination Horse No. & No.

Number of Tickets sold

Amount realised Rs.

Refunds on Horse No.	Race Ticket No.	Value	... Rs.
"	"	"	... Rs.
"	"	"	... Rs.
"	"	"	... Rs.
Refunds on Horse No.	Race Ticket No.	Value	Rs.
"	"	"	... Rs.
"	"	"	... Rs.
"	"	"	... Rs.

Total Deduction Balance Rs.

Commission Rs. ... Rs.

Betting Tax Rs. ... Rs.

Balance remaining for dividend		Rs.	
No. of Winning Tickets on			
Horse No.	& No.		
Rate of Dividend per Ticket	Rs.		
		Total	Rs.
Surplus	Summary		
Race Club commission	...	...	... Rs.
Betting Tax	...	...	... Rs.
Surplus	...	...	... Rs.
Unredeemed Win Tickets	...	...	... Rs.
Unredeemed Refunds Tickets (1)	...	...	... Rs.
Unredeemed Refunds Tickets (2)	...	...	... Rs.
Excess of cash	...	...	... Rs.
Shortage of cash	...	...	... Rs.
Total cash handed over		Rs.	
Superintendent-in-chargeRs. 5 DoubleForm L[See rule 4(e)]Madras Race ClubDate			
Treble Event			
Race selected No.	& No.		
Winning Combination Horse No.	& No.		
Number of Tickets sold			
Amount realised Rs.			
Refunds on Horse No.	Race Ticket No.	Value	... Rs.
"	"	"	... Rs.
"	"	"	... Rs.
"	"	"	... Rs.
Refunds on Horse No.	Race Ticket No.	Value	Rs.
"	"	"	... Rs.
"	"	"	... Rs.
"	"	"	... Rs.
Total Deduction Balance			Rs.
Commission	Rs.		... Rs.
Betting Tax	Rs.		... Rs.
Balance remaining for dividend	Rs.		
No. of Winning Tickets on			
Horse No.	& No.		
Rate of Dividend per Ticket	Rs.		
		Total	Rs.



Surplus Rs.

Summary

Race Club commission	...	...	...	...	Rs.
Betting Tax	...	...	...	...	Rs.
Surplus	...	...	...	...	Rs.
Unredeemed Win Tickets	...	...	...	...	Rs.
Unredeemed Refunds Tickets (1)	...	...	...	...	Rs.
Unredeemed Refunds Tickets (2)	...	...	...	...	Rs.
Excess of cash	...	...	...	...	Rs.
Shortage of cash	...	...	...	...	Rs.

Total cash handed over Rs.

Form M[See rule 6]

Meeting	Day	Date		
Totalizator	Gross takings	Tax per cent.	Remarks	
Rs.	Rs.			

Automatic Totalizator

First enclosure Rs. 10

Second enclosure 2 units of (Rs. 2.50)

Rs.

Double and Treble Events Rs. 5

Lucky Five Rs. 5

Total

Form M-1[See rule 6]

Meeting	Day	Date		
Totalizator	Gross takings	Tax[* * *] [Substituted by G. O. Ms. No. 4130, Revenue, dated 9-11-1956.]per cent.	Remarks	
Rs.	Rs.			

Automatic

Totalizator

First enclosure Rs.

5

Second enclosure

Rs. 2

Double Events Rs.

5

Total

Form M-2[Prescribed under rule 6 of the Tamil Nadu Betting Tax Rules, 1935]

[Meeting Totalizator [Inserted by G. O. P. No. 396, C. T. & R. E., dated 12-12-1992.]	Day Gross takings	Date Tax per cent.	Remarks	Date
---	-------------------	--------------------	---------	------

Total		]	
Form N[See rule 9]			
Race Meeting	Date	Race	
Name of horse	Name of horse		
(a) (b) (c)	(a) (b) (c) (d) (e)		
(d) (e)			
Amount paid out of win Rs.	(b) is the amount staked by the book maker		
Amount paid out 1st place Rs.	(c) is the amount staked by backer		
Amount paid out 2nd place Rs.	(d) is the running total of (c)		
Amount paid out 3rd place Rs.	(e) is name of the backer or ticket number		
Total	This difference between the total of (a) and (d) is the net amount paid out by the book maker.		
Amount of tax at 12.5 per cent. Rs.			
(a) is the running total of (b) and (c)			
Form N-1[See rule 9]			
Race Meeting	Date	Race	
Name of horse	Name of horse		
(a) (b) (c)	(a) (b) (c) (d) (e)		
(d) (e)			
Amount paid out of win Rs.	(b) is the amount staked by the book maker		
Amount paid out 1st place Rs.	(c) is the amount staked by backer		
Amount paid out 2nd place Rs.	(d) is the running total of (c)		
Amount paid out 3rd place Rs.	(e) is name of the backer or ticket number		
Total	This difference between the total of (a) and (d) is the net amount paid out by the book maker.		
Amount of tax at 12.5 per cent. Rs.			
(a) is the running total			

of (b) and (c)

Form N-2[Prescribed under rule 9 of the Tamil Nadu Betting Tax Rules, 1935]

[Meeting Totalizator [Inserted by G. O. P. No. 396, C. T. & R. E., dated 12-12-1992.]	Day Gross takings	Date Tax per cent.	Remarks	Date
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Total

]

Form O[See rule 9]Book-Makers

	Meeting	Day	Date	
Number of race				Amount paid or due to be paid to backers Rs. P.
1.	Winner			
	First Place			
	Second Place			
	Third Place			
2.	Winner			
	First Place			
	Second Place			
	Third Place			
3.	Winner			
	First Place			
	Second Place			
	Third Place			
4.	Winner			
	First Place			
	Second Place			
	Third Place			
5.	Winner			
	First Place			
	Second Place			
	Third Place			
6.	Winner			
	First Place			
	Second Place			
	Third Place			
7.	Winner			
	First Place			
	Second Place			
	Third Place			
8.	Winner			
	First Place			

9. Second Place  
Third Place  
Winner  
First Place  
Second Place  
Third Place

Races Grand Total

Six and quarter per cent on the above grant total of Rs.I declare that the above is a true return of my betting transactions for the day of 19 ..Dated 19...Signature of Book-makerForm O-1[See rule 9]Book-Makers

Number of race	Meeting	Day Date	Amount paid or due to be paid to backers	Rs. P.
1.	Winner First Place Second Place Third Place			
2.	Winner First Place Second Place Third Place			
3.	Winner First Place Second Place Third Place			
4.	Winner First Place Second Place Third Place			
5.	Winner First Place Second Place Third Place			
6.	Winner First Place Second Place Third Place			
7.	Winner First Place			

8. Second Place  
Third Place  
Winner  
First Place  
Second Place  
Third Place
9. Winner  
First Place  
Second Place  
Third Place

Races Grand Total

Six and quarter per cent on the above grant total of Rs. I declare that the above is a true return of my betting transactions for the day of 19 .... Dated 19 ..... Signature of Book-maker [Form O-2] [Inserted by G. O. P. No. 396, C. T. & R. £., dated 12-12-1992.] [Prescribed under rule 9 of the Tamil Nadu Betting Tax Rules, 1935] Book-Makers

Meeting	Race	Day	Win	Place	Gross Takings	Date
	(1)	(2)	(3)	(4)	Total	Remarks
		Rs.	Rs.	Rs.		(5)

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Grand Total

Total on the above grand total of Rs. I declare that the above is a true return of my total takings for the day of 19..... Date..... 19..... Signature of Book-maker. Form P Date ..... Madras Race Club The Lucky Five (Rs.5)

On Races Nos. 2, 3, 4, 5, 6	Rs.
Number of Tickets sold at Rs. 5	Rs.
Commission	Rs.
Betting Tax	Rs.
Balance remaining for dividend	Rs.

Number of Winning Tickets	at dividend Rs.	Rs.
	Surplus	Rs.
	Summary	
Race Club Commission		Rs.
Betting Tax		Rs.
Surplus		Rs.
Unredeemed Win Tickets No.	at Rs.	Rs.
Total cash handed over		Rs.
	Superintendent-in-charge	The Lucky Five (Rs. 5)