

SIND ACT No. XV OF 1938¹.
[THE SIND BETTING TAX ACT, 1938.]

[6th October, 1938]

An Act to impose a tax on certain forms of betting.

WHEREAS it is necessary to make an addition to the public revenue of the Province of Sind and for that purpose to impose a tax on certain forms of betting ; It is hereby enacted as follows :—

- 1. This Act may be called the Sind Betting Tax Act, 1938. Short title.
- 2. It extends to the whole of the Province of Sind. Extent.
- 3. (I) 2* * * * * * *. Operation.

(2) The Provincial Government may, by notification in the ⁵Official Gazette], direct that this Act or any portion thereof shall come into operation in any ⁴ * * area in the Province of Sind on such date as may be specified in such notification.

4. In this Act unless there is anything repugnant in the subject or context— Definitions.

(i) "backer " includes any person who bets at a totalisator or with a licensed bookmaker ;

(ii) " bet " includes " wager ", and " betting " includes " wagering " ;

(iii) " prescribed " means prescribed by rules under this Act ;

(iv) " licensee " means a person to whom a licence has been granted for horse-racing on a race-course under section 4 of the ⁵[Sind] Race-Courses Licensing Act, 1912 ;

(v) " licensed bookmaker " means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a license or permit issued by a licensee to enable him to carry on his business or vocation under the ³[Sind] Race-Courses Licensing Act, 1912, as specified in the license or permit ;

(vi) " totalisator " means a totalisator in an enclosure which the licensees have set apart in accordance with the ⁵[Sind] Race-Courses Licensing Act, 1912, and includes any instrument, machine or contrivance known as the totalisator or any other instrument, machine or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles.

¹ For Statement of Objects and Reasons, see S. G. G., 1938, Pt. IV, pp. 29—30 and for proceedings in Assembly, see S. L. A. Debates, 1938, Vol. V—Book No. 8, pp. 51—81, Book No. 9, pp. 31—39.

² Sub-section (1) rep. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 6, Sch. II.

³ Subs. *ibid.*, s. 7, Sch. III, for "S. G. G."

⁴ The word "other" rep. *ibid.*, s. 6, Sch. II.

⁵ Subs. *ibid.*, s. 3 (i) (w. e. f. 30th May, 1951), for "Bombay".

Tax on totalisator and payment thereof.

5. There shall be charged, levied and paid to the Government of Sind out of all monies paid into any totalisator by way of stakes or bets a tax on backers hereinafter referred to as the totalisator tax at such rate not exceeding ²[10 per cent.] of every sum so paid as the Provincial Government may from time to time notify in this behalf ; and such portion of the monies so paid into a totalisator as is equal to the amount of the totalisator tax at the rate notified as aforesaid by the Provincial Government in this behalf shall be deemed to have been paid by the backers on account of the totalisator tax and shall be received by the licensees on behalf of the Government of Sind.

Totalisator tax to be paid to Government.

6. The licensees shall forward at the time and in the manner and to the officer prescribed in this behalf a return stating the total amount of the monies paid into the totalisator at any meeting and shall whenever required make over to the prescribed officer the amount of the tax collected at each meeting.

Inspection of totalisator accounts.

7. Every person having the custody or control of totalisator accounts shall, when required in writing by an officer empowered in this behalf by the Provincial Government, permit such officer or an officer authorised in writing by him in this behalf to inspect and to take copies of them.

Betting tax.

18. (1) There shall, as from such date as may be notified by the Provincial Government in this behalf, be charged, levied and paid to the Provincial Government out of all monies paid or agreed to be paid to a licensed bookmaker by a backer in respect of a bet made in an enclosure set apart by the licensees in accordance with the provisions of the ³[Sind] Race-Courses Licensing Act, 1911 on any race, a tax, hereinafter referred to as the betting tax, at such rate not exceeding ⁴[10 per cent.] of all such monies as the Provincial Government may notify in this behalf.

(2) The betting tax shall be collected and paid to the Provincial Government in such manner as may be prescribed.

List of licensed bookmakers.

9. (1) The licensees shall, at such times and in such manner as may be prescribed, forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them, from time to time, to carry on the business or vocation of a bookmaker.

¹ For notifications issued under this section, see S. L. R. and O.

² Subs. by Sind 5 of 1948, Pt. IV, s. 4 (a), for "4 per cent."

³ Subs. by the Sind Laws (Adaptation, Revision, Repeal and Declaration) Ordinance, 1955 (Sind 5 of 1955), s. 3 (i) (w. e. f. 30th May, 1951), for "Bombay".

⁴ Subs. by Sind 5 of 1948, Pt. IV, s. 4 (b), for "5 per cent".

(2) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid by backers in respect of bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the Provincial Government, permit such officer, or any officer authorised in writing by him in this behalf, to inspect and take copies of such accounts.

10. The totalisator tax payable under section 5 shall be recoverable from the licensees as an arrear of land revenue.

Method of recovery of totalisator tax.

11. The Provincial Government may make rules¹ for securing the payment of the totalisator tax and the betting tax the production and inspection of accounts kept under this Act, and generally for carrying into effect the provisions of this Act and for dealing with such matters as are herein directed to be prescribed.

Rules.

¹ For Rules see S. L. R. and O.