

**BOMBAY ACT No. VI OF 1925<sup>1</sup>**  
**[The Bombay Betting Tax Act, 1925]\***

[26th November 1925]

Amendment by Bom. 4 of 1931.

    "    "    "    2 of 1932, read with Bom. 23 of 1948, section 14.

Adapted and modified by the Adaptation of Indian Laws Order in Council.

Amended by Bom. 11 of 1943.

Adapted and modified by the Bombay Adaptation of Laws (State and Concurrent Subjects) Order, 1956.

Amendment by Bom. 48 of 1958.

Adapted and modified by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Bom. 12 of 1965.

    "    "    "    30 of 1965.

    "    "    "    44 of 1974. (24-10-1974) ‡

    "    "    "    33 of 1976. (1-11-1976) ‡

    "    "    "    8 of 1983 † (3-12-1982) ‡

**An Act to impose a tax on <sup>2</sup>[certain forms of] betting.**

WHEREAS it is necessary to make an addition to the public revenue of the Bombay Presidency and for that purpose to impose a tax on <sup>2</sup>[certain forms of] betting :

5 & 6 AND WHEREAS the previous sanction of the Governor General required by section 80A Geo. of the Government of India Act has been obtained for the passing of this Act ; It is hereby V. enacted as follows :—

s. 61. 1. This Act may be called the Bombay <sup>3\*</sup> \* Betting Tax Act, 1925.

Short title,  
Extent,  
Operation

<sup>4</sup>[2. It extends to the whole of the <sup>5</sup>[State of Maharashtra].]

3. (1) It shall come into operation <sup>6\*</sup> \* \* in the first instance in—

(a) the City of Bombay, and

(b) the Cantonment of Poona.

(2) The <sup>7</sup>[<sup>8</sup>[State] Government] may, by notification in the <sup>9</sup>[Official Gazette], direct that this Act or any portion thereof shall come into operation in any other area in the <sup>5</sup>[State of Maharashtra] on such date as may be specified in such notification :

<sup>10</sup>[Provided that on the commencement of the Bombay Race-courses Licensing and the Bombay Betting Tax Acts (Extension and Amendment) Act, 1958, it shall come into force in those areas in which the Hyderabad Horse Racing and Betting Tax Regulation, 1358F, was in force immediately before such commencement].

Bom.  
XLV  
III of  
1958.  
Hyd.  
Reg.  
1358 F.

<sup>1</sup> For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1925, Part V, p. 62 ; for Report of Select Committee, see *ibid.*, 1925, Part V, pp. 259-62 : and for proceedings in Council see *Bombay Legislative Council Debates*, 1925, Vols. XV and XVI.

<sup>2</sup> The words "certain forms of" were substituted for the word "totalisator" by Bom. 4 of 1931, s. 2.

<sup>3</sup> The word "Totalisator" was deleted, *ibid.*, s. 3.

<sup>4</sup> This section was substituted for the original by Bom. 48 of 1958, s. 4(a).

<sup>5</sup> These words were substituted for the words "State of Bombay" by the Maharashtra Adaptation of Laws (State and concurrent Subjects) Order, 1960.

<sup>6</sup> The words "on the first day of December 1925" were repealed by Bom. 4 of 1931, s. 4.

<sup>7</sup> The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

<sup>8</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>9</sup> The words "Official Gazette" were substituted for the words "*Bombay Government Gazette*" *ibid.*

<sup>10</sup> This proviso was added by Bom. 48 of 1958, s. 4 (b).

\* The Act was extended to that part of the State of Bombay to which immediately before the commencement of Bom. 48 of 1958 it did not extend (*vide* Bom. 48 of 1958, s. 2).

‡ This indicates the date of commencement of Act.

† Maharashtra Ordinance No. XIX of 1982 was repealed by Mah. 8 of 1983, s. 4.

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

<sup>1</sup>[(I) "backer" includes any person who bets at a totalisator or with a licensed bookmaker <sup>2</sup>[on a horse-race <sup>3</sup>[for dog race] held on a race-course, being a race-course which is situated in this State or outside it ;]

(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 Bombay Race-courses Licensing Act, 1912. Bom. III of 1912.

<sup>4</sup>[(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 licence or permit issued by a licensee to enable him to carry on his business or vocation under the Bombay Race-courses Licensing Act, 1912, <sup>5</sup>[for of the Maharashtra Dog Race-courses Licensing Act, 1976,] as specified in the licence or permit ;]. Bom. III of 1912. Mah. XXX III of 1976.

<sup>6</sup>[(vi)] "totalisator" means a totalisator in an enclosure which the licensees have set apart in accordance with the Bombay Race-courses Licensing Act, 1912 <sup>7</sup>[or of the Maharashtra Dog-Race-courses Licensing Act, 1976,] <sup>8</sup>[for a totalisator which the licensees have set up in any other place approved by the State Government in this behalf,] 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 <sup>9</sup>[on a horse-race <sup>3</sup>[for dog-race] held on a race-course, being a race-course which is situated in this State or outside it ;]. Bom. III of 1912. Mah. XXX III of 1976.

<sup>2</sup>[(vii) the words and expressions used in this Act, but not defined, shall have the meanings respectively assigned to them in the Bombay Race-courses Licensing Act, 1912] <sup>8</sup>[for, as the case may be, the Maharashtra Dog Race-courses Licensing Act, 1976.]. Bom. III of 1912. Mah. XXX

Tax on totalisator and payment thereof.

5. There shall be charged, levied and paid to the <sup>9</sup>[Government of Maharashtra] 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 such as rate not exceeding <sup>10</sup>[25 per cent.] of every sum so paid as the <sup>11</sup>[<sup>12</sup>[State] Government] may from time to time notify <sup>13</sup>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 <sup>11</sup>[<sup>12</sup>[State] Government] in this behalf shall be deemed to have been paid by the backer on account of the totalisator tax and shall be received by the licensees on behalf of the <sup>9</sup>[Government of Maharashtra]. Bom. III of 1912. Mah. XXX III of 1976.

<sup>1</sup> This clause was substituted for the original clause by Bom. 4 of 1931, s. 5 (a).

<sup>2</sup> This portion was always deemed to have been added with effect from 1st May 1973, by Mah. 44 of 1974, s. 3.

<sup>3</sup> These words were inserted by Mah. 33 of 1976, s. 11, Sch.

<sup>4</sup> This clause was inserted by Bom. 4 of 1931, s. 5(b).

<sup>5</sup> These words were inserted by Mah. 33 of 1976, s. 11, Sch.

<sup>6</sup> This clause was re-numbered as clause (vi) by Bom. 4 of 1931, s. 5 (c).

<sup>7</sup> These words were inserted by Mah. 12 of 1965, s. 3.

<sup>8</sup> These words were inserted by Mah. 33 of 1976, s. 11.

<sup>9</sup> These words were substituted for the words "Government of Bombay" by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

<sup>10</sup> These figures and words were substituted for the figures and words "15 per cent" by Mah. 8 of 1983, s. 2.

<sup>11</sup> The words "Provincial Government" were substituted for the words "Governor in Council" by the Adaptation of Indian Laws Order in Council.

<sup>12</sup> This word was substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

<sup>13</sup> For Notification under this section, see Government Notification in the Revenue Department, No. 4397A, dated the 17th June 1926, published in the *Bombay Government Gazette*, 1926, Part I, p. 1439.

6. The licensees shall forward at the time and in the manner and to the office prescribed in this behalf a return stating the total amount of the monies paid into the totalisator at any meeting <sup>1</sup>[in respect of a horse-race <sup>2</sup>{for any dog-race}] held on a race-course being a race-course which is situated in this State or outside it] and shall whenever required make over to the prescribed officer the amount of the tax collected at each meeting.

Totalisator tax to be paid to Government.

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 <sup>3</sup>{[State] Government], permit such officer or an officer authorised in writing by him in this behalf to inspect and to take copies of them.

Inspection of totalisator accounts.

<sup>5</sup>[8. (1) There shall <sup>6\*</sup>

Betting tax.

\* \* \* be charged, levied and paid to the <sup>7</sup>{Government of Bom. Maharashtra} 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 Bombay Race-courses Licensing Act, 1912, <sup>8</sup>{or as the case may be the Mah. Maharashtra Dog Race-courses Licensing Act, 1976} on any race, <sup>9</sup>{held on a race-course, being a race-course which is situated in this State or outside it} a tax, hereinafter referred to as the betting tax, at such rate not exceeding <sup>10</sup>[25 per cent] of all such monies as the <sup>3</sup>{[State] Government} may notify in this behalf.

Bom. III of 1912. Mah. XXX-III of 1976.

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

<sup>11</sup>{(3) The betting tax payable under this section shall on default be recoverable from the defaulter as an arrear of land revenue.]

<sup>9</sup>{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.

List of licensed bookmakers.

(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 <sup>12</sup>{the <sup>4</sup>{State] Government} permit such officer, or any officer authorised in writing by him in this behalf, to inspect and take copies of such accounts.]

<sup>13</sup>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.

<sup>1</sup> This portion was deemed always to have been inserted with effect from 1st May 1973 by Mah. 44 of 1974, s. 4.

<sup>2</sup> These words were inserted by Mah. 33 of 1976, s. II, Sch.

<sup>3</sup> The words " Provincial Government " were substituted for the words " Governor in Council " by the Adaptation of Indian Laws Order in Council.

<sup>4</sup> This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

<sup>5</sup> Sections 8 and 9 were inserted by Bom. 4 of 1931, s. 6.

<sup>6</sup> The words " as from such date as may be notified by the State Government in this behalf " were deleted by Mah. 30 of 1965, s. 3(a).

<sup>7</sup> These words were substituted for the words " Government of Bombay " by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

<sup>8</sup> These words and figures were inserted by Mah. 33 of 1976, s. 11 Sch. 3(3).

<sup>9</sup> This portion was deemed always to have been inserted with effect from 1st May 1973 by Mah. 44 of 1974, s. 5.

<sup>10</sup> These figures and words were substituted for the figures and words " 15 per cent " by Mah. 8 of 1983, s. 3.

<sup>11</sup> This sub-section was added by Bom. 48 of 1958, s. 4 (c).

<sup>12</sup> The words " the Provincial Government " were substituted for the words " the Government " by the Adaptation of Indian Laws Order in Council.

<sup>13</sup> This section was re-numbered by Bom. 4 of 1931, s. 7.

Defin

Rules. <sup>1</sup>11. The <sup>2</sup><sup>3</sup>[State] Government] may make rules <sup>4</sup>for securing the payment of the totalisator tax, <sup>5</sup>[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.

Amendment  
of section 3 of  
Bom. I of  
1923.

<sup>12</sup>. [*The amendment made by this section has been incorporated in the Bombay Entertainments Duty Act, 1923.*]

Bom.  
I of  
1923.

<sup>1</sup> This section was re-numbered by Bom. 4 of 1931, s. 7.

<sup>2</sup> The words " Provincial Government " were substituted for the words " Governor in Council " by the Adaptation of Indian Laws Order in Council.

<sup>3</sup> This word was substituted for the word " Provincial " by the Adaptation of Laws Order, 1950.

<sup>4</sup> For Rules under this section, see Government Notifications, Revenue Department, No. 5457-E-24, dated the 22nd December 1925, published in the *Bombay Government Gazette*, 1925, Part I, pp. 3281-82 and No. 5457/24, dated 24th June 1931 published in the *Bombay Government Gazette*, 1931, Part I, pp. 1493-95.

<sup>5</sup> These words were inserted by Bom. 4 of 1931, s. 8.