

## THE BETTING TAX ACT.

[BURMA ACT IX, 1928.] (1st June, 1928.)

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2. (1) This Act shall apply only to betting at meetings for horse-races and pony-races. Application  
of the Act.

(2) Nothing in this Act shall affect the provisions of the Gambling Act as to the time and place at which betting on races is permitted or the provisions of the Towns Act or the Village Act as to the holding of *pwes*.

## Definitions.

3. In this Act, unless there is anything repugnant in the subject or context,—

- (a) “race-meeting” means an assembly of persons for horse-racing or pony-racing to which the public have access whether on payment or otherwise ;
- (b) the “director” of a race-meeting means the person (whether an individual, a corporate body, or an association) primarily responsible for the holding of the meeting ;
- (c) “book-maker” means a person who carries on the business of making bets with the public in general ;
- (d) “totalizator” means any machine, instrument, or contrivance for enabling persons to make bets with one another on the principle of a common pool ; and
- (e) “prescribed” means prescribed by rules made under this Act.

## Levy of betting-tax.

4. (1) The President of the Union may levy, upon all sums paid as bets into any totalizator at any race-meeting, a tax consisting of two and a half per cent of such bets and may, by notification, increase the tax to any percentage of such bets not exceeding five per cent.

(2) The President of the Union may levy upon every bet made with a book-maker at any race-meeting a tax of one rupee or such lesser amount as may be prescribed.

(3) The President of the Union shall, by notification, declare the areas in which betting-tax is to be levied under this section, and may make exemptions in respect of any race-meetings.

## Collection of betting-tax.

5. All tax levied in respect of any totalizator or book-maker at any race-meeting shall be collected by the director of the race-meeting and paid to the Government in the manner prescribed.

## Accounts and returns.

6. Every director of a race-meeting at which betting takes place shall cause accounts to be kept in the prescribed manner of all sums paid into every totalizator used at such meeting and of all bets made with book-makers at such meeting, and shall furnish such reports or returns as may be prescribed.

## Inspectors.

7. The President of the Union may appoint persons, and may authorize them to appoint other persons, for any local area to inspect race-meetings and the accounts of betting thereat ; and every such person shall be deemed to be a public servant and shall be given free access to every race-meeting in the area under his supervision and to every place where betting is conducted at such race-meeting, and to all books of account relating to such betting, whether such books belong to the director of the race-meeting or to any book-maker.

## Tax on up-country race-meetings.

8. Every director of a race-meeting held at any place, other than the race-course of the Rangoon Turf Club, in respect of which betting tax is not levied under section 4, shall pay to the Government in the prescribed manner a tax for such meeting of a prescribed amount not exceeding five hundred rupees :

Provided that the President of the Union may make exemptions from the said tax in respect of any race-meetings.

9. Where the director of any race-meeting fails to pay any tax payable by him under this Act the amount of such tax may be recovered with costs as an arrear of land-revenue on the certificate of a prescribed officer, by proceedings firstly, against the director and secondly, where the director is an association, against any one or more of the persons forming the association. Recovery of taxes.

10. The President of the Union may, by notification, make rules <sup>1</sup> for all matters which are required by this Act to be prescribed and generally for carrying into effect the provisions of this Act. Power to make rules

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