

**THE AMUSEMENTS TAX ACT, 1922**

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**THE AMUSEMENTS TAX ACT, 1922**

**ACT NO. V OF 1922**

[29th March, 1922]

**An Act to make an addition to the public revenue of Bangladesh and for that purpose to impose a tax on entertainments and other amusements and on certain forms of betting.\***

WHEREAS it is necessary to make an addition to the public revenue of Bangladesh and for the purpose to impose a tax on entertainments and other amusements and on certain forms of betting;

Preamble

It is hereby enacted as follows:—

1. (1) This Act may be called the <sup>1</sup>[\* \* \*] Amusements Tax Act, 1922.

Short title,  
extent and  
commencement

(2) It extends to the whole of Bangladesh.

(3) It shall come into force on the first day of April, 1922, in—

<sup>2</sup>[\* \* \*]

(c) the Municipality of Dhaka.

(4) The Government may, by notification in the official Gazette, bring this Act or any portion thereof into force in such other areas in Bangladesh at such time as shall be specified in such notification.

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\* Throughout this Act, except otherwise provided, the words "Bangladesh", "Government" and "Taka" were substituted, for the words "East Pakistan", "Provincial Government" and "rupees" or "Re" or "Rs." respectively by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

<sup>1</sup> The word "Bengal" was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

<sup>2</sup> Clauses (a) and (b) were omitted by the Schedule of the East Pakistan Repealing and Amending Ordinance, 1962 (Ordinance No. XIII of 1962).

**Chapter - I** [*Repealed by the Finance Act, 1979 (Act No. V of 1979), section 3.*]

**Chapter II**

*Taxes on Certain Forms of Betting*

Definitions

**14.** In this chapter—

- (1) "backer" includes any person with whom a licensed bookmaker bets;
- (2) "bet" includes "wager" and "betting" includes wagering;
- (3) "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 any racing club or by the stewards thereof to enable him to carry on his business or vocation under the provisions of the <sup>1</sup>[\* \* \*] Public Gambling Act, 1867, as amended from time to time, as specified in the license or permit;
- (4) "prescribed" means prescribed by this Chapter or by the rules made thereunder;
- (5) "racing club" includes a club, association, society or body of persons corporate or incorporate-
  - (a) formed for the purpose of promoting horse-racing or pony-racing or for holding race-meetings; or
  - (b) conducting or controlling such meetings;
- (6) "totalisator" means a totalisator, in an enclosure which the stewards controlling a race-meeting have set apart in accordance with the <sup>1</sup>[\* \* \*] Public Gambling Act, 1867, as amended from time to time, 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.

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<sup>1</sup> The word "Bengal" was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

**15.** There shall be charged, levied and paid to the Government out of all moneys paid into any totalisator by way of stakes or bets, a tax on backers hereinafter referred to as the totalisator tax, amounting to twenty *percent.* of every sum so paid; and twenty *percent.* of every sum so paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the race-meeting on behalf of the Government.

Tax on totalisators and payment thereof

**16.** The stewards of a race-meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer a return stating the total amount of the moneys paid into the totalisator at the meeting, and shall at the prescribed time make over to the prescribed officer the amount of the tax for that meeting.

Procedure for making over totalisator tax to Government

**17.** (1) The stewards of a race-meeting shall keep accounts in the prescribed form of all moneys paid into the totalisator at the meeting.

Accounts of totalisator tax

(2) Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf, by the Government, permit such officer, or an officer authorized in writing him in this behalf, to inspect and take copies of them.

**18.** (1) There shall be charged, levied and paid to the Government out of all moneys paid or agreed to be paid by a licensed bookmaker to a backer in consequence of the winning by the backer of a bet made in an enclosure set apart under the provisions of the <sup>1</sup>[\* \* \*] Public Gambling Act, 1867, as amended from time to time, on any race, a tax on backer hereinafter referred to as the betting tax, amounting to twenty *percent* of all such moneys.

Betting tax

(2) The betting tax shall be deducted or collected by the licensed bookmaker from such moneys at the time when the money is paid to the backer, or in the case of credit bets at such time as may be prescribed, and shall be deemed to have been paid by the backer on account of the tax, and shall be retained by the licensed bookmaker on behalf of the Government.

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<sup>1</sup> The word "Bengal" was omitted by section 3 and 2nd Schedule of the Bangladesh Laws (Revision and Declaration) Act, 1973 (Act No. VIII of 1973).

- Procedure for making over betting tax to Government
- 19.** All sums retained on account of the betting tax shall be made over by the licensed bookmaker, by whom they have been retained, to the prescribed officer at such times and in such manner as may be prescribed.
- Accounts of betting tax
- 20.** (1) The stewards of a race-meeting 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 to carry on the business or vocation of a bookmaker at that meeting.
- (2) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid by them to backers in satisfaction of bets, in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the Government, permit such officer, or an officer authorized in writing by him in this behalf, to inspect and take copies of such accounts.
- Methods of recovery of totalisator tax and betting tax
- 21.** (1) The totalisator tax payable under section 15 shall be recoverable as a public demand from the racing club conducting the meeting, and any portion of such tax which is not so recovered shall also be recoverable as a public demand from the stewards of the race-meeting jointly and severally.
- (2) All moneys which a licensed bookmaker is liable to make over to the prescribed officer under section 19 shall be recoverable from the licensed bookmaker as a public demand.
- Rules
- 22.** The Government may make rules for securing the payment of the totalisator tax and the betting tax, the production and inspection of accounts kept under this chapter and generally for carrying into effect the provisions of this Chapter, and for dealing with such matters as are therein directed to be prescribed.
- 23.** [Omitted by East Pakistan Repealing and Amending Ordinance, 1962 (Ordinance No. XIII of 1962), 1st Schedule.]
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