

The Amusements Tax Act, 1922

(ACT NO. V OF 1922)

¹♣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.

Preamble

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;

It is hereby enacted as follows:-

Short title, extent and commencement

1.(1) This Act may be called the ²[* * *] Amusements Tax Act, 1922.

(2) It extends to the whole of Bangladesh.

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

³[* * *]

(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.

CHAPTER I

[Repealed]

[Repealed by section 3 of the Finance Act, 1979 (Act No. V of 1979).]

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 ⁴[* * *] 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 ⁵[* * *] 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.

**Tax on
totalisators
and
payment
thereof**

15. There shall be charged, levied and paid to the Government 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, amounting to twenty per cent. of every sum so paid; and twenty per cent. 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.

**Procedure
for making
over
totalisator**

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 monies paid into the totalisator at the