



KERALA GAZETTE

കേരള ഗസറ്റ്

EXTRAORDINARY

അസാധാരണം

PUBLISHED BY AUTHORITY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

Vol. IV നമ്പർ 55	Thiruvananthapuram, Tuesday	12th October 2010 2010 ഓക്ടോബർ 12	No. നമ്പർ } 2288
	തിരുവനന്തപുരം, ചൊവ്വ	20th Aswina 1932 1932 ആശ്വിനം 20	

GOVERNMENT OF KERALA

Taxes (H) Department

NOTIFICATION

G.O.(P) No.239/2010/TD. Dated, Thiruvananthapuram, 11th October, 2010.

In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the gazette of the following translation in the English language of the Kerala Tax on Paper Lotteries (Amendment) Rules, 2010.

By order of the Governor,

P. MARA PANDIYAN,
Principal Secretary to Government.

S.R.O. No966/2010.- In exercise of the powers conferred by sub-sections (1) and (2) of section 39 of the Kerala Tax on Paper Lotteries Act, 2005 (20 of 2005), the Government of Kerala hereby make the following rules to amend the Kerala Tax on Paper Lotteries Rules, 2005 issued under notification G.O.(P) No. 64/2005/TD dated 20th April, 2005 and published as S.R.O. No. 371/2005 in the Kerala Gazette Extraordinary No. 822 dated 20th April, 2005, namely:-

RULES

1. *Short title and commencement.*- (1) These rules may be called the Kerala Tax on Paper Lotteries (Amendment) Rules, 2010.

(2) They shall come into force at once.

2. *Amendment of the Rules.*- In the Kerala Tax on Paper Lotteries Rules, 2005,-

(1) In rule 3,-

(i) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Along with the application submitted by a promoter under sub-rule (1), a certificate from the State Government or Union Territory or Country organizing, conducting or promoting the lottery shall be submitted in Form 1A. The promoters who have already registered under the Act shall file Form 1A within fifteen days from the date on which the Kerala Tax on Paper Lotteries (Amendment) Rules, 2010 comes into force. In case there is a change of the promoter or distributor or selling agent Form 1A shall be filed afresh. ”;

(ii) in sub-rule (4), for the words “ten thousand rupees”, the words “one lakh rupees” shall be substituted;

(iii) in sub-rule (7), for the words “continue to”, the words, figure and letter “file Form 1A and” shall be substituted;

(2) in rule 6, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) If the lottery is organised, conducted or promoted by other States or Union Territory or a Country, a certificate of the Finance Secretary or Lottery Director or Officer in the same rank of the concerned State or Union Territory or Country in respect of the details of the lottery mentioned in sub-section (5) of section 10 and a certificate of the Home Secretary of the Central Government or of an officer authorised by the Central Government stating that the lotteries are conducted in accordance with section 4 of the Lotteries (Regulation) Act, 1998 (Central Act 17 of 1998) shall be submitted. Along with Form 3, in respect of the lottery specified therein, there shall be an attested copy of the notification issued by the State or Union Territory or Country organizing, conducting or promoting the lottery under sub-rules (3) and (4) of the Lotteries (Regulation) Rules, 2010.

(3) in rule 7, after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) While submitting the returns in Form 6, the Director of Lotteries or the Finance Secretary or an officer of the same rank of the concerned State, Union Territory or Country shall certify as to the accuracy and reliability of the information furnished in respect of the lotteries.

(4) after rule 10, the following rule shall be substituted, namely:-

“10A. *Procedure for transporting lottery tickets from outside the State.*- The consignment of lottery tickets to the State from outside the State shall be accompanied by a delivery note in Form 16A signed and sealed by the promoter or a person authorised by him along with other details which shall be presented for scrutiny. The transport of lottery tickets so brought from outside the State shall be permitted only upto the building or land or godown specified in the registration certificate of the promoter. Such consignment shall be permitted to be brought to the State only through the commercial tax check posts as specified by the Commissioner of Commercial Taxes from time to time. Four copies of Form 16A shall be prepared, of which the original copy shall be given before the check post authority, the duplicate shall be kept along with the consignment and the triplicate shall be enclosed along with the return filed by the promoters. The delivery note shall be accompanied by the copies of the receipt of advance tax remitted, copies of notification issued under sub-rules (3) and (4) of rule 3 of the Lotteries (Regulation) Rules, 2010 by the State Government or Union territory or country organising, conducting or promoting the lottery and the certificate and details specified in sub-section (5) of section 10 of the Act and they shall be duly attested by the promoter.”;

(5) in the Forms,-

(i) after Form 1, the following form shall be inserted, namely:-

“FORM 1A
[see rule 3(3A)]

(Certificate by the State Government or Union Territory or a Country appointing promoter)

It is certified that Shri..... (full address) conducting a lottery business at the place of(full address) has been appointed as a promoter by the Government of vide Order No.dated for selling lottery tickets in the State of Kerala.

The appointment is limited to the lottery schemes stated below:-

<i>Sl. No.</i>	<i>Name of lottery</i>	<i>Periodicity of the draws</i>	<i>Other details</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>

Note: Please enclose separate attested list, if required.

1. The appointment of the promoter is valid upto as per agreement.

2. (name, address, Godown) has been appointed as the distributor or selling agent of (name of promoter) for the following lottery schemes. This appointment is valid upto

<i>Sl. No.</i>	<i>Name of lottery</i>	<i>Periodicity of the draws</i>	<i>Other details</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>

Note.- Enclose separate attested list if required.

3. Copy of the order appointing the promoter, the copy of the agreement entered into with the promoter and copy of agreement entered into with the promoter and the distributor or selling agent duly attested is submitted herewith.

4. This certificate is submitted for facilitating the registration procedures under the Kerala Tax on Paper Lotteries Act, 2005.

Place:

Date:

(Seal)

Name, signature and status
Finance Secretary/
Lottery Director.”;

(ii) for Form 3, the following form shall be substituted, namely:-

“FORM 3
[see rule 6(1), 6(1A)]

Statement of Draws and Tax Paid

1. Registration No. :
2. Name and address of the promoter :
3. Month and year to which the statement relates :
4. Details of tax paid :

Details of Draws

<i>Sl. No.</i>	<i>Name of the Lottery</i>	<i>Name of draw</i>	<i>Periodicity of the draws</i>	<i>Date, time and place of draws</i>	<i>Number of the draw</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

<i>Nature of draw (Ordinary/ Bumper)</i>	<i>Retail price of one ticket</i>	<i>Prize structure</i>	<i>Series number and serial number of tickets</i>	<i>Total number of tickets</i>	<i>Number of tickets printed</i>
<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	<i>(11)</i>	<i>(12)</i>

<i>Details of Printing Press.</i>	<i>Address of the selling agents, distributors and promoters of the respective Governments</i>	<i>Amount offered as prize money</i>	<i>Interval between the draws</i>	<i>Manner in which draw is conducted</i>	<i>Amount of tax payable</i>
<i>(13)</i>	<i>(14)</i>	<i>(15)</i>	<i>(16)</i>	<i>(17)</i>	<i>(18)</i>

Certificate

I hereby certify that the information furnished in the above statements are true and complete to the best of my knowledge and belief and that it relates to the month of

Place: _____ Signature, name and
Date: _____ (seal) full address of the Promoter

Telephone number:
Fax Number:
e-mail address:

Certificate

I hereby certify that the informations regarding the above said lotteries are correct.

Place: _____ Signature, name and status
Date: _____ (Seal) Finance Secretary/
Lottery Director of the
Country/State/Union Territory

Telephone number:
Fax Number:
e-mail address:

Certificate

Certify that the above mentioned lotteries are conducted in accordance with section 4 of the Lotteries (Regulation) Act, 1998.

Place: _____ Signature, name and status
Date: _____ (Seal) Authority for the Government
of India

Telephone number:
Fax Number:
e-mail address: ”;

(iii) for Form 6, the following form shall be substituted, namely:-

“FORM 6
[see rule 7(1)]
Return of Monthly Draws

1. Registration Number :
2. Name and address of the promoter :
3. Month and year to which the statement relates :
4. Total number of draws conducted during the month in respect of which the statement is filed :
5. Total tax payable :
6. Details of tax paid as per return in Form 3 filed on
7. The details of remittance to the public account of the concerned State/ Union Territory/Country in respect of the portion of sale proceeds of the lotteries mentioned in this return : Amount: Rupees.....
Nature, number and date of remittance.....
8. Balance tax payable

<i>Sl. No.</i>	<i>Name of lottery</i>	<i>Name of draw</i>	<i>Periodicity of draw</i>	<i>Date, Time and place of draw</i>	<i>Number of draws</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

<i>Nature of draw (Ordinary/ bumper)</i>	<i>Retail price of one ticket</i>	<i>Prize structure</i>	<i>Series number and serial number of tickets</i>	<i>Total number of tickets</i>	<i>Tax payable</i>
<i>(7)</i>	<i>(8)</i>	<i>(9)</i>	<i>(10)</i>	<i>(11)</i>	<i>(12)</i>

9. The details of draws in respect of tickets sold in Kerala during the return period:

<i>Sl. No.</i>	<i>Name of lottery</i>	<i>Name of draw</i>	<i>Periodicity of draw</i>	<i>Date, Time and place of draw</i>	<i>Number of draws</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

<i>Nature of draw (Ordinary/ bumper)</i>	<i>Series number and serial number of tickets</i>	<i>Full address of the place where the draw has taken place</i>
<i>(7)</i>	<i>(8)</i>	<i>(9)</i>

10. Details of unsold tickets, the tickets for draws in respect of which advance tax has been paid in Form 3 in the return month

<i>Sl. No.</i>	<i>Name of lottery</i>	<i>Name of draw</i>	<i>Periodicity of draw</i>	<i>Date, time and place of draw</i>	<i>Number of draws</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

<i>Nature of draw (Ordinary/ bumper)</i>	<i>Series number and serial number of unsold tickets</i>	<i>Number of unsold tickets</i>
<i>(7)</i>	<i>(8)</i>	<i>(9)</i>

Total number:

Certificate

I hereby certify that the information furnished in the above returns are true and complete to the best of my knowledge and belief and that it relates to the month of.....

Place:

Date:

(Seal)

Signature, name and full
address of the Promoter

Telephone number:

Fax Number:

e-mail address: ”;

Certificate

I hereby certify that the information furnished in respect of the above lotteries are correct.

Place: _____ Signature, name and status
 Date: _____ (Seal) Finance Secretary/
 Lottery Director of the State/Union
 Territory/ Country
 Telephone number:
 Fax Number:
 e-mail address: ”;

(iv) after Form 16, the following form shall be inserted, namely:-

“FORM 16A
 [see rule 10A)]

Delivery Note for Transporting Lottery Tickets from outside the State

1. Name of check post and the authority :
2. Name and address of the promoter :
3. Registration Number of the Promoter under the Kerala Tax on Paper Lotteries Act, 2005 :
4. Name and full address of the person by whom the lottery tickets are consigned :
5. Name and address of the premises outside the State from where the lottery tickets are consigned :
6. Registration number of the vehicle, name and address of the driver of the vehicle with driving licence number :
7. Name and address of the building, godown and place to which the consigned lottery tickets are to be delivered :
8. Date and time of commencement of journey :
9. Details of advance tax paid under the Kerala Tax on Paper Lotteries Act, 2005, on the paper lottery tickets under transport :
10. Details of lottery tickets under transport :

<i>Sl. No.</i>	<i>Name of the organizing State/Union Territory/ Country</i>	<i>Name of the lottery</i>	<i>Name of draw</i>	<i>Periodicity of the draw</i>	<i>Date, time and place of draw</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>	<i>(6)</i>

<i>Number of draw</i>	<i>Nature of draw (Ordinary/ bumper)</i>	<i>Retail price of each ticket</i>	<i>Prize structure</i>	<i>Series number and serial number of the lottery tickets under transport</i>	<i>Total number of lottery tickets under transport</i>
(7)	(8)	(9)	(10)	(11)	(12)

(A copy of receipt of advance tax paid under the Kerala Tax on Paper Lotteries Act, 2005 shall be enclosed along with the lottery tickets transported)

Place:

Date:

(Seal)

Signature, name and full address of the Promoter or the authorised signatory of the promoter.

Telephone number:

Fax Number:

e-mail address: ”

By order of the Governor,

P. MARA PANDIYAN,
Principal Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

In order to strengthen the safeguards adopted regarding the conduct of lotteries in the State, to bring more clarity in the rules regarding renewal of registration, filing of returns, payment of advance tax and for revising the rate of registration fee, preventing tax evasion and for prescribing documents to be attached during the transport of lotteries from outside the State, Government have decided to amend the Kerala Tax on Paper Lotteries Rules, 2005.

The notification is intended to achieve the above object.