



**The Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax  
(Amendment) Act, 1986**

Act 22 of 1986

**Keyword(s):**  
**Horse Racing, Betting Tax**

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THE ANDHRA PRADESH (TELANGANA AREA)  
HORSE RACING AND BETTING TAX  
(AMENDMENT) ACT, 1986.

ACT No. 22 OF 1986.\*

[6th August, 1986]

An Act further to amend the Andhra Pradesh (Telangana Area) Horse Racing and Betting Tax Regulation, 1358 F.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Andhra Pradesh Short Title.  
(Telangana Area) Horse Racing and Betting Tax  
(Amendment) Act, 1986.

2. In the Andhra Pradesh (Telangana Area) Horse Insertion of  
new section  
18-A Regula-  
tion  
XLIX of  
1358 F.  
Racing and Betting Tax Regulation, 1358 F. (herein-  
after referred to as the principal Regulation), after  
section 18, the following section shall be inserted,  
namely :—

“Levy of interest  
on taxes.” 18-A. If the totalisator tax, betting  
tax or any other amount due under the  
provisions of this Chapter is not paid  
to the Government by the Stewards of a race meeting  
within the time specified, the stewards of the race  
meeting shall, in addition to the amount of such tax,  
penalty or any other amount due, be liable to pay an  
interest at the rate of two rupees for every hundred  
rupees or part thereof for each month or part thereof  
from the date specified for its payment.”

3. In the principal Regulation, in section 19, Amendment  
of section 19.

(a) in sub-section (1), after the expression “The  
totalisator tax payable under section 13”, the

\*Received the assent of the Governor on the 6th August, 1986. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 17th July, 1986 at page 3.

expression "and the interest, if any payable under section 18-A" shall be inserted;

(b) in sub-section (2), after the expression "under section 17", the expression "and the interest, if any, payable under section 18-A" shall be inserted.