NATIONAL TOTALIZATOR RULES

WNP HORSE POOL

- 1. A separate pool will be operated for the WNP Horse Pool in all races where two or more horses are declared to start.
- 2. The receipts for the WNP Pool will be sold for Rs. 10/-each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the 1st, Horse.
- 4. In the event of Dead Heat for the First Place, the dividend shall be calculated by dividing the net pool into as many parts as there are horses in the Dead Heat on which any Receipt has been sold and dividing each such part allotted to each horse by the number of receipts on that horse.
- 5. In the event of dead-heat, if there are no receipts available on either of the dead-heated horses, then the part of the net amount will be equally distributed to all the winning combinations.
- 6. In the event of Dead Heat for the First Place, TheSecond Horse Pool amount will be refunded.
- 7. There will be no Successful receipts on the Winning Horse in any WNP Pool Race, the net pool amount will be carried forward.
- 8. The horse is withdrawn and declared non-starter all the investments on that horse will be refunded.
- 9. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter then all the investments will be refunded.
- 10. If the race is Void /abandoned/canceled the investments will be refunded.
- 11. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 12. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

PLP HORSE POOL

(Subject General Rules of National Totalizator)

- 1. A separate pool will be operated for the PLP Pool in all races where four or more horses are declared to start.
- 2. The receipts for the Place Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. If there are more than four horses but less than six horses for which, payment for places will be made on the first and second only.
 If there are seven or more horses for which the payment for places will be made on the first,

second, and, third.

- 4. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the Places. The net amount will be divided into the Number of placing in the race.
- 5. In the event of Dead Heat for the First, Second, and Third Place, the dividend shall be calculated by dividing the net pool into as many parts as there are horses in the Dead Heat on which any Receipt has been sold and dividing each such part allotted to each horse by the number of receipts on that horse.
- 6. In the event of dead-heat, if there are no receipts available on either of the dead-heated horses, then the part of the net amount will be equally distributed to all the winning combinations.
- 7. There will be no receipts on the PLP Pool, the net pool will be carried forward.
- 8. The horse is withdrawn and declared non-starter all the investments on that horse will be

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National Totalizator Rules refunded.

- 9. The number of horses gets reduced to less than the minimum runners required, due to a horse/s being withdrawn or being declared a non-starter then all the investments will be refunded.
- 10. If the race is Void /abandoned/canceled the investments will be refunded.
- 11. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 12. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

Rules relating to Withdrawn Horse.

In the event of a horse/s, being withdrawn after declaration and before Start betthe number of horses same will not be considered as runner/s.

Rules relating to Non-Starter Horse.

In the event of a horse/s, being a Nonstarter after the Start bet, the same number of horses will be considered as runner/s.

SECOND HORSE POOL

- 1. A separate pool will be operated for the Second Horse Pool in all races where Three or more horses are declared to start.
- 2. The receipts for the SHP Pool will be sold for Rs. 10/- which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the 2nd Horse.
- 4. In the event of Dead Heat for the Second Place, the dividend shall be calculated by dividing the net pool into as many parts as there are horses in the Dead Heat on which any receiptshave been sold and dividing each such part allotted to each horse by the number of receipts on that horse.
- 5. In the event of Dead Heat for the Second Place, The Third Horse Pool amount will be refunded.
- 6. There will be no Receipt on the Second Horse in any Second Horse Pool Race, the net pool will be carried forward.
- 7. The horse is withdrawn and declared non-starter all the investments on that horse will be

National Totalizator Rules refunded.

- 8. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter then all the investments will be refunded.
- 9. If the race is Void /abandoned/canceled the investments will be refunded.
- 10. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 11. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

THIRD HORSE POOL

- 1. A separate Pool will be operated for the Third Horse Pool in all races where four or more horses are declared to start.
- 2. The receipts for the THP Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the 3^{rd,} Horse.
- 4. In the event of Dead Heat for the third place, the dividend shall be calculated by dividing the net pool into as many parts as there are horses in the Dead Heat on which any Receipt has been sold and dividing each such part allotted to each horse by the number of receipts on

National Totalizator Rules that horse.

- 5. There will be no Receipts on the winning horse in any Third Horse Pool Race, the net pool will be carried forward.
- 6. The horse is withdrawn and declared non-starter all the investments on that horse will be refunded.
- 7. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter than all the investments will be refunded.
- 8. If the race is Void /abandoned/canceled the investments will be refunded.
- 9. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 10. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

SHOW HORSE POOL

- 1. A separate pool will be operated for the SHW Pool in all races where four or more horses are declared to start.
- 2. The receipts for the Place Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any,

- among holders of receipts nominating the Places. The net amount will be divided into the Number of placing in the race.
- 4. In the event of Dead Heat for the First and Second, the dividend shall be calculated by dividing the net pool into as many parts as there are horses in the Dead Heat on which any receipts have been sold and dividing each such part allotted to each horse by the number of receipts on that horse.
- 5. In the event of dead-heat, if there are no receipts available on either of the dead-heated horses, then the part of the net amount will be equally distributed to all the winning combinations.
- 6. There will be no receipts on the SHW Pool, the net pool will be carried forward.
- 7. The horse is withdrawn and declared non-starter all the investments on that horse will be refunded.
- 8. The number of horses gets reduced to less than the minimum runners required, due to a horse/s being withdrawn or being declared a non-starter then all the investments will be refunded.
- 9. If the race is Void /abandoned/canceled the investments will be refunded.
- 10. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 11. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

EXACTAPOOL

(Subject General Rules of National Totalizator)

1. The pool is entirely independent of the other pools. The exacta pool will be operated on all races where there are five or more actual runners.

- 2. The receipts for the EXP Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the first 4 horses in the correct order.
- 4. 100% of the Net Pool (called the winner pool) will be divided to those who have nominated the first 4 horses i.e., 1st 2nd and 3rd, 4th in the correct order.
- 5. In the event of Dead Heat Net Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 6. There will be no successful receipts in the Exacta Poolof the Net pool will carried forward.
- 7. The horse is withdrawn and declared non-starter all the investments on that combinations of the horse will be refunded.
- 8. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter then all the investments will be refunded.
- 9. If the race is Void /abandoned/canceled the investments will be refunded.
- 10. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 11. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

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TANALA POOL

- 1. This Pool is entirely independent of the other Pools. The Tanala Pool will be operated on all raceswhere there are four or more actual runners.
- 2. The receipts for the TNP Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the first 3 horses in the correct order.
- 4. 100% of the Net Pool (called the winner pool) will be divided to those who have nominated the first 3 horses i.e., 1st 2nd and 3rd in the correct order.
- 5. In the event of Dead Heat Net Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 6. There will be no successful receipts in the Tanala Pool of the Net pool will be carried forward.
- 7. The horse is withdrawn and declared non-starter all the investments on that combinations of the horse will be refunded.
- 8. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter than all the investments will be refunded.
- 9. If the race is Void /abandoned/canceled the investments will be refunded.
- 10. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 11. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

FORECAST POOL

- 1. In the Forecast Pool persons making bets will be required to nominate the Winning Horse and the Horse Placed Second in a race in the correct order.
- 2. A separate Pool will be operated for the Forecast on all races where more than 3 horses are declared to start.
- 3. Receipts for the Forecast Pool will be sold for Rs.10/ each which will also be entirely separate from the General Totalizator Receipts.
- 4. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the first 2 horses in the correct order.
- 5. In the event of Dead Heat Net Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 6. There will be no successful receipts in the Forecast Pool of the Net pool will be carried forward.
- 7. The horse is withdrawn and declared non-starter all the investments on that combinations of the horse will be refunded.
- 8. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter than all the investments will be refunded.
- 9. If the race is Void /abandoned/canceled the investments will be refunded.
- 10. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 11. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

OUINELLA POOL

- 1. In the Quinella Pool persons making bets will be required to nominate the Winning Horse and the Horse placed second in a race in any order.
- 2. A separate Pool will be operated for the Quinella on all races where there are 4 or more actual runners.
- 3. Receipts for the Quinella Pool will be sold for Rs.10/- each which will also be entirely separate from the general Totalizator Receipts.
- 4. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the first 2 horses in the correct order or reverse order.
- 5. In the event of Dead Heat Net Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 6. There will be no successful receipts in the Quinella Pool of the Net pool will be carried forward.
- 7. The horse is withdrawn and declared non-starter all the investments on that combinations of the horse will be refunded.
- 8. The number of horses gets reduced to less than minimum runners required, due to a horse/s being withdrawn or being declared a non-starter than all the investments will be refunded.
- 9. If the race is Void /abandoned/canceled the investments will be refunded.

- 10. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 11. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.

MINIJACKPOT POOL

- 1. This Pool is entirely independent of the other Pools. The Mini jackpot Pool will be operated on selected races where there are two or more actual runners.
- 2. The receipts for the MJP Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the winner in all the four selected races of the Pool.
- 4. If a horse is withdrawn and declared non-starter in the selected MJP Pools. The Receipts nominating withdrawn / non-starter horse will be transferred on to the Tote Favorite of that race.
- 5. If race is null & void/canceled
 - 1st leg: Then entire pool will be refunded.
 - 2^{nd} Leg: all the Receipts successful in the respective legs will be transferred to the next leg.

3rd Leg: all the Receipts successful in the respective legs will be transferred to the next leg. 4thLeg: 100% Dividend will be paid for the all the successful Receipts up to previous legs.

- 6. In the event of a DEAD-HEAT for the first place in any of the races selected for the Mini jackpot. Pool, except the dividend leg, receipts nominating any of the horses in the dead-heat will be considered as winners.
- 7. In the event of Dead Heat in dividend legNet Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 8. There will being no successful receipts in the MJP Pool of the Net pool will be carried forward.
- 9. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 10. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.
- 11. In case of system failure/communication failure at any of the Centers where Minijackpot Pools have been combined, the dividend will be declared on the next working day.

RULES FOR THE JACKPOT POOL

- 1. This Pool is entirely independent of the other Pools. The jackpot Pool will be operated on selected races where there are two or more actual runners.
- 2. The receipts for the JPP Pool will be sold for Rs. 10/- each. Which will be entirely separate from the other Pools.
- 3. Persons placing bets for this pool are required to nominate the winner in all the five selected races of the Pool in advance before the start of the first of the five selected races in the correct sequence.
- 4. Dividends will be calculated after deducting the GST, Club Commission, and refunds and

- allotting 30% of the net pool to all the holders of receipts who have correctly nominated the winners of the first four of the five selected races called the Jackpot Runners Pool and the balance of 70% of the net pool only to those who have correctly nominated the winners of all the five selected races of the Jackpot Pool called the Jackpot Winners Pool.
- 5. If a horse is withdrawn and declared non-starter in the selected JPP Pools. The Receipts nominating withdrawn / non-starter horse will be transferred on to the Tote Favorite of that race.
- 6. If race is null & void/canceled
 - 1st leg: Then entire pool will be refunded.
 - 2nd Leg: all the Receipts successful in the respective legs will be transferred to the next leg.
 - 3rd Leg: all the Receipts successful in the respective legs will be transferred to the next leg.
 - 4th Leg: all the Receipts successful in the respective legs will be transferred to the next leg.
 - 5thLeg: 100% Dividend will be paid for the all the successful Receipts up to previous legs.
- 12. In the event of a DEAD-HEAT for the first place in any of the races selected for the Jackpot Pool, except the dividend leg, receipts nominating any of the horses in the dead-heat will be considered as winners.
- 13. In the event of Dead Heat in dividend leg Net Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 14. There are no successful receipts nominating all winners of the five selected races then the 70% of the net pool, the Winner Pool will be carried forward and if there are no successful receipts nominating all winners of the first four selected races, then the entire net pool (70% & 30%) i.e. both the Winner Pool and Runner Pool will be/carried forward.
- 15. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.

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- 16. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.
- 17. In case of system failure/communication failure at any of the Centers where Jackpot Pools have been combined, the dividend will be declared on the next working day.

RULES FOR THE TREBLE POOL

- 1. This Pool is entirely independent of the other Pools. The Treble Pool will be operated on selected races where there are two or more actual runners.
- 2. The receipts for the TBP Pool will be sold for Rs. 10/- each. which will be entirely separate from the other Pools.
- 3. Dividends will be calculated after deducting the GST, Club Commission, and refunds if any, among holders of receipts nominating the winner in all the Three selected races of the Pool.
- 4. If a horse is withdrawn and declared non-starter in the selected TBP Pools. The Receipts nominating withdrawn / non-starter horse will be transferred on to the Tote Favorite of that race.
- 5. If race is null & void/canceled
 - 1st leg: Then entire pool will be refunded
 - 2nd Leg: all the Receipts successful in the respective legs will be transferred to the next leg. 3rdLeg: 100% Dividend will be paid for the all the successful Receipts up to previous legs
- 6. In the event of a DEAD-HEAT for the first place in any of the races selected for the Treble Pool, except the dividend leg, receipts nominating any of the horses in the dead-heat will be considered as winners.
- 7. In the event of Dead Heat Net Pool will be divided by the number of winning receipts on all dead-heat combinations.
- 8. There will be no successful receipts in the TBP Pool of the Net pool will be carried forward.
- 9. The pool if carried over, then the same will be maintained by the hosting center and the hosting center will decide to add the amount as brought forward to the Same Race Day at the same Venue or the Next Race Day at the Same Venue, to be decided by the Managing Committee of its authorized representative of the Host Centre.
- 10. Winning receipts are valid for 9 days including the day of running of the race for which the Receipt has been issued.
- 11. In case of system failure/communication failure at any of the Centers where Treble Pools have been combined, the dividend will be declared on the next working day.

TDS - Section 194 BB of the Income Tax Act, 1961

TOTALIZATOR WAGERING IN THE PREMISES OF THE CLUB

Income tax will be deducted on the entire gross dividend, (after reducing the investment value of the bet relating only to the winning combination of the winning Receipt) whenever the gross dividend exceeds the taxable limit, per winning Receipt, as per the limit prescribed under section 194 BB of the Income Tax Act, 1961.

The holder of the successful Receipt is required to furnish all such information as required in the Act including the relevant and correct PAN to enable the club to issue TDS certificate after generating the print out from the TRACES portal. If incorrect or irrelevant PAN is furnished, the portal will not generate the certificate and the same cannot be given. It is the responsibility of the successful Receipt holder to furnish the correct and relevant PAN and write it in the temporary receipt legible without giving any room for ambiguity.

ONLINE TOTALIZATOR WAGERING

Income tax will be deducted on the entire gross dividend, (after reducing the investment value of the bet relating only to the winning combination of the winning Receipt) whenever the gross dividend exceeds the taxable limit, in a race, as per the limit prescribed under section 194 BB of the Income Tax Act. 1961

The holder of the successful Receipt is required to furnish all such information as required in the Act including the relevant and correct PAN to enable the club to issue TDS certificate after generating the print out from the TRACES portal. If incorrect or irrelevant PAN is furnished, the portal will not generate the certificate and the same cannot be given. It is the responsibility of the successful Receipt holder to furnish the correct and relevant PAN and write it in the temporary receipt legible without giving any room for ambiguity.