STATUTORY INSTRUMENTS

1967 No. 145

CUSTOMS AND EXCISE

The General Betting Duty (Amendment) Regulations 1967

Made - - - -	8*th February* 1967
Laid before the House of Commons - - -	13*th February* 1967
Coming into Operation	
Regulations 5, 6, 7, 9, 10, 11, 14, 16, 17 - -	19*th February* 1967
Remainder - - -	12*th March* 1967

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by paragraphs 1 and 18 of Schedule 3 to the Finance Act 1966(a) (hereinafter called "the Act") and of all other powers enabling them in that behalf hereby make the following Regulations:—

1. The provisions of Regulation 12 of the General Betting Duty Regulations 1966(b) (hereinafter called "the principal Regulations") shall apply to an on-course bookmaker as well as to an off-course bookmaker.

2. The following Regulation shall be inserted in the principal Regulations after Regulation 14:—

14A. An on-course bookmaker to whom the Commissioners have signified approval in accordance with the provisions of Regulation 13 of these Regulations—

(*a*) shall obtain from the Commissioners a certificate of their approval in such form as they may direct,

(*b*) shall produce his certificate to the track occupier before commencing bookmaking at a track and shall thereafter on demand produce it to the track occupier or an officer, and

(*c*) shall, on being notified by the Commissioners that their approval is withdrawn, forthwith surrender the certificate to them.

3.—(1) Except as provided by Part II of the principal Regulations as amended by these Regulations, every on-course bookmaker shall make and sign a statement on part 1 of the form numbered 1 in Schedule 2 to these Regulations, and shall furnish such statement to the Collector not later than the second weekday following the week to which it relates.

(2) A person furnishing a statement in pursuance of this Regulation shall at the same time pay to the Collector the amount of duty appearing by such statement to be due.

(a) 1966 c. 18. (b) S.I. 1966/1157 (1966 III, p. 2765).

(3) Every on-course bookmaker shall before the end of the week in which payment is made in compliance with paragraph (2) of this Regulation enter indelibly in his betting duty account the amount of the payment.

4. Except as provided by Part II of the principal Regulations as amended by these Regulations, an on-course bookmaker before commencing bookmaking at a track shall—

(*a*) be in possession of a valid sheet and of a valid betting duty card (hereinafter called "a card"), and

(*b*) produce them for inspection by the track occupier.

5. An application by an on-course bookmaker for a card shall be made on part 2 of the form numbered 1 in Schedule 2 to these Regulations.

6. A card shall be in the form numbered 2 in Schedule 2 to these Regulations.

7.—(1) A card shall not be valid—

(*a*) unless before issue the appropriate amount has been paid by the bookmaker to the Collector, and

(*b*) except for the period shown on the card.

(2) The appropriate amount for the purposes of this Regulation shall be—

(*a*) for any card issued to a bookmaker for a period other than a period immediately following the period of validity of a previous card issued to him, such amount as the Commissioners may determine by way of deposit as security for duty to become due;

(*b*) for any other card, the amount which the bookmaker was liable to pay in duty in respect of bets made with him at a track during the previous week but two before the beginning of the week in which the card is to be produced, less the amounts paid for sheets used in the week in which the duty became due.

8.—(1) In the event of a failure by an on-course bookmaker to pay duty in accordance with the requirements of Regulation 3(2) of these Regulations the Commissioners may, if they think fit, retain the amount of the unpaid duty out of any deposit paid to them under the preceding Regulation and the bookmaker shall thereupon be deemed to be a person to whom Regulation 7(2)(*a*) of these Regulations applies.

(2) The Commissioners may at any time require any on-course bookmaker to deposit as security for duty to become due such additional sum as they may deem proper as a condition of issuing to him a card.

9. A bookmaker to whom a card or a certificate of approval has been issued shall not transfer, lend or share the use of any such card or certificate and no person shall accept the transfer, loan or share in the use of any such card or certificate.

10.—(1) All cards, whether before or after issue and whether in the hands of a bookmaker or any other person, shall be deemed to be and to remain the property of the Commissioners.

(2) All cards shall on demand be produced and, if so required, delivered to an officer and shall, after expiry, be returned to the Collector.

11. No person shall alter or obliterate any entry made on a card by or on behalf of the Collector.

12. The occupier of a track shall not admit to the track a person whom he knows to be intending to carry on bookmaking on the track or permit a person

to carry on bookmaking on the track unless that person has complied with the provisions of Regulation 4 of these Regulations, or is in possession of a certificate of approval issued in accordance with the provisions of Regulation 14A of the principal Regulations.

13. The track occupier to whom bookmakers produce their certificates of approval shall forward to the Collector not later than the second weekday following the end of the week in which such production took place a list of all bookmakers by whom certificates of approval were produced to him in that week and of the days on which each such bookmaker carried on bookmaking on the track.

14. If a bookmaker carries on business both as an on-course and as an off-course bookmaker he shall keep the betting duty account required to be kept by him by Regulation 19 of the principal Regulations separate from the betting duty account required to be kept by him by Regulation 24 of those Regulations.

15. The provisions of Schedule 1 to these Regulations shall apply in relation to the principal Regulations.

16.—(1) The Interpretation Act 1889(**a**) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) These Regulations shall be read as one with the principal Regulations.

17.—(1) These Regulations may be cited as the General Betting Duty (Amendment) Regulations 1967.

(2) Regulations 5, 6, 7, 9, 10, 11, 14, 16 and 17 shall come into operation on 19th February 1967 and the remainder on 12th March 1967.

R. W. Radford,
Commissioner of Customs and Excise.

8th February 1967.

King's Beam House,
Mark Lane,
London, E.C.3.

Regulation 15 SCHEDULE 1

1. In Regulation 1, for the words "of these Regulations and Regulations 21 and 28" there shall be substituted the words "and Regulations 21 and 28 of these Regulations and Regulations 1 and 3 of the General Betting Duty (Amendment) Regulations 1967".

2. In Regulation 2, "or 2" and in Regulation 4 the words "or the occupier of a track" shall be omitted.

3. In Regulation 5(1), for "in one of the forms numbered 1 and 2" there shall be substituted "in the form numbered 1".

(**a**) 52 & 53 Vict. c. 63.

4. In Regulation 6(1), "or 2" shall be omitted.

5. In Regulation 7(1), the figure "(1)" and the letter "(a)" and all the words after "stamp" shall be omitted and the comma after "stamp" shall be changed to a full stop.

6. Regulations 7(2) and 16 shall be revoked.

7. In Regulation 12 of the principal Regulations for the words "an off-course" there shall be inserted the word "a".

8. In Regulation 14 of the principal Regulations there shall be inserted before "at the premises" the words "in the case of an off-course bookmaker" and after the words "at the premises" the words "or in the case of an on-course bookmaker, in the course of the business".

9. In Regulation 17 after "bookmaker" there shall be inserted the words "except a bookmaker to whom approval has been signified in accordance with the provisions of Regulation 13 of these Regulations", and after "sheet" there shall be inserted the words "and card".

10. After Regulation 18 (2) (b), there shall be inserted: "(3) Except as provided by Part II of these Regulations as amended by the General Betting Duty (Amendment) Regulations 1967, every on-course bookmaker shall", "(c)" shall be omitted and there shall be substituted "(a) save as the Commissioners permit," and for "(d)" there shall be substituted "(b)".

11. Regulation 19 (1) (b) shall be revoked and in its place there shall be inserted:

"(b) before furnishing a sheet to the Collector in accordance with Regulation 20 of these Regulations

(i) the total amount of all bets made with him at each meeting at which he carried on bookmaking and the amount of duty due in respect of that amount, and

(ii) any duty credit or debit to be brought forward from the sheet which he used at each such meeting."

12. Regulation 19 (2) shall be revoked and in Regulation 19 for the figures "(3)" and "(4)" there shall be substituted the figures "(2)" and "(3)".

13. In Regulation 21, the figure "(1)" shall be omitted and sub-paragraph (2) shall be revoked.

14. In Regulations 19, 20 and 21, before the words "every on-course bookmaker", wherever those words appear, there shall be inserted the words "except as provided by Part II of these Regulations as amended by the General Betting Duty (Amendment) Regulations 1967."

15. In Regulation 32, the word "designated" shall be omitted.

16. Regulations 33, 34, 35, 36 and 37 shall be revoked.

17. In Regulation 38, the words "by whom a sheet is issued or" and "issued or" shall be omitted and for the word "it" where it first appears there shall be substituted the words "a sheet".

18. Regulation 39 shall be revoked and in its place there shall be inserted:

"39. No person shall alter or obliterate any part of any duplicate of a sheet."

19. Regulation 40 shall be revoked.

20. Regulation 41 shall be revoked save that the revocation shall not affect the liability of the track occupier to furnish a return for the week ending 11th March 1967, to forward it to the Collector not later than 15th March 1967 and to pay at the time of making the return the amount referred to in Regulation 41 (2).

21. In Regulation 43, in the definition of "Collector" for the words "(except Regulations 14 and 41)" there shall be substituted the words "(except Regulation 14)".

22. In Regulation 44, after the word "Regulations" where it first occurs there shall be inserted "or in Schedule 2 to the General Betting Duty (Amendment) Regulations 1967" and after the word "these" there shall be inserted the words "or those".

23. In Schedule 2, forms No. 2 and No. 7 shall be omitted.

SCHEDULE 2

Regulations 3 & 5

Form No. 1

GENERAL BETTING DUTY: ON-COURSE BOOKMAKERS

WEEKLY STATEMENT AND APPLICATION FOR BETTING DUTY CARD

Week ended Saturday .....of .....19.....

Individual bookmaker or course representative	Name: Address:
Person responsible for payment of the general betting duty	Betting duty reference number: Name:
Address (if different from above) to which a card and/or sheets are to be sent	

Part 1: WEEKLY STATEMENT

(*a*) Serial number of the last betting duty sheet used in the above week by the individual bookmaker or course representative:—

.....

(*b*) payment now due, i.e. debit brought forward from the above sheet £.....:.....:.....

Signature .....

Date .....

Status .....

Part 2: APPLICATION FOR BETTING DUTY CARD

(*a*) A betting duty card is required valid for the period—

*immediately following that of the previous card issued to me

*commencing Sunday .....
(date)

Form No. 2 Regulation 6

Outside

H.M. CUSTOMS AND EXCISE

BETTING DUTY CARD

THIS CARD IS THE PROPERTY OF THE COMMISSIONERS OF CUSTOMS AND EXCISE

Inside

H.M. CUSTOMS AND EXCISE

BETTING DUTY CARD

Holder's betting duty reference number,

name and address:

PERIOD OF VALIDITY

From to

(*both dates inclusive*)

During the period of validity of this card the occupier of any track may admit the holder to the track and permit him to carry on book-making there, provided that the holder is in possession of a valid betting duty sheet.

This card is NOT TRANSFERABLE, remains the property of the Commissioners of Customs and Excise and must be given up to an officer on demand or expiry.

No.

EXPLANATORY NOTE

(This Note does not form part of the Regulations.)

The Regulations alter the machinery for collecting general betting duty (as provided by the General Betting Duty Regulations 1966). The alterations apply to on-course bookmakers and track occupiers. The responsibilities of totalisator operators and off-course bookmakers are not affected.

Arrangements for payment of duty in arrear by means of returns, hitherto available to off-course bookmakers only, are now made available to on-course bookmakers. On-course bookmakers for whom such arrangements are approved will be issued with a certificate, which must be produced to the track occupier before commencing bookmaking at a track.

On-course bookmakers not paying in arrear under approved arrangements are required to make a deposit as security for duty to become due and to pay the total amount of duty due week by week instead of day by day. Before commencing bookmaking at a track they are required to be in possession of a betting duty sheet and a betting duty card. The requirements to enter bets on the sheets and furnish the sheets to the Collector are continued, with discretion to the Commissioners to modify the time by which the entry in respect of bets on a particular event is to be made. In addition to furnishing the sheets daily, these bookmakers are required to furnish a statement to the Collector not later than the second weekday following the week to which it relates showing the amount of duty due, and to pay that amount when they furnish the statement. The same form is also to be used to apply for a betting duty card which will be valid for the period shown on it. The card will be issued by the Collector of Customs and Excise only when an "appropriate payment" has been made. For a bookmaker applying for a card for the period immediately following the validity of the previous card, the appropriate payment will be the amount of duty due in respect of bets made with him at a track during the previous week but two before the beginning of the week in which the card is to be produced to track occupiers, less the amount paid for sheets used in the week in which the duty became due. For a card for any other period, the appropriate payment is the amount determined by way of deposit.

On-course bookmakers are no longer required to have their betting duty account with them at a track but the requirements to keep a field book and in some cases issue tickets are not affected.

The sale of betting duty sheets by track occupiers is abolished. Sheets may be bought only from Collectors. The distinction between designated and non-designated tracks is abolished. The lowest denomination of on-course sheet provided by the Commissioners will be valid for use at any meeting at any track. The track occupier's responsibilities to notify particulars of the track and the meetings at it to the Commissioners are continued. A track occupier is required to ensure that every bookmaker intending to carry on bookmaking on his track is in possession of either a certificate of approval or both a betting duty card and a sheet. In addition to the requirement under the previous Regulations to detach and forward to the Collector duplicates of the sheets produced to him, a track occupier is required to supply the Collector with a list of bookmakers producing certificates of approval.