STATUTORY INSTRUMENTS

1970 No. 579

CUSTOMS AND EXCISE

The General Betting Duty (Amendment) Regulations 1970

Made - - - - - - -	15*th April* 1970
Laid before the House of Commons	21*st April* 1970
Coming into Operation - - -	27*th April* 1970

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. These Regulations may be cited as the General Betting Duty (Amendment) Regulations 1970 and shall come into operation on the 27th April 1970.

2.—(1) The Interpretation Act 1889(**b**) 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 General Betting Duty Regulations 1966(**c**) as amended(**d**) (hereinafter called " the principal Regulations ").

3. In Regulation 14(1), 18(3)(*a*), 18(3)(*b*), 19(1)(*b*) and 20(1)(*b*) of the principal Regulations for the words " the total amount " there shall be substituted the words " the net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty,".

4. In Regulation 18(2)(*a*) of the principal Regulations after the words " on receipt of a bet " there shall be inserted the words " other than a bet made by a bookmaker ".

5. After Regulation 18(3)(*b*) of the principal Regulations there shall be inserted:—

" (*c*) not later than noon on the weekday following the day on which the bets were made at the meeting enter in his field book the word ' off ' against the entry made therein in respect of each bet which is not an on-course bet."

6. The following Regulation shall be inserted in the principal Regulations after Regulation 18:—

" **18A.** Every on-course bookmaker making a bet with or receiving a bet from another bookmaker at a meeting shall—

(*a*) immediately on making or receiving the bet enter in his field book under the date on which the bet is made—

(i) the event and the contingency which are the subjects of the bet, and

(ii) the amount of the bet;

(*b*) not later than noon on the weekday following the day on which the bet was made or received record indelibly against the entry of the bet the name or the betting duty reference number of the bookmaker receiving or making the bet or both."

(**a**) 1966 c. 18. (**b**) 52 & 53 Vict. c. 63. (**c**) S.I. 1966/1157 (1966 III, p. 2765).
(**d**) The relevant amending instrument is S.I. 1967/145 (1967 I, p. 234).

7. In Regulation 20(1) of the principal Regulations for the words " in particular in the spaces provided " there shall be substituted the words " in such manner as the Commissioners may direct ".

8. After Regulation 20(1)(*b*) of the principal Regulations there shall be inserted:—

" (*c*) the amount of on-course bets and separately the amount of bets other than on-course bets which in the aggregate comprise the net amount of bets required to be shewn on the sheet by the preceding sub-paragraph."

9. In Regulation 43(*c*) of the principal Regulations after the definition of " Off-course bookmaker " there shall be inserted " " On-course bet " means a bet made in the course of a meeting—

(*a*) with a bookmaker present at the meeting, or

(*b*) by means of a totalisator situated on premises forming part of the track, where—

(i) the person making the bet is present at the meeting, or

(ii) the bet is made by a person carrying on a bookmaking business acting as a principal (and not acting as agent for, or on behalf of, some other person)."

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

15th April 1970.
King's Beam House,
Mark Lane,
London, E.C.3.

EXPLANATORY NOTE

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

These Regulations amend the General Betting Duty Regulations 1966 as amended by the General Betting Duty (Amendment) Regulations 1967 to take account of the changes in the structure of the general betting duty introduced in the 1970 Budget by Resolution of the House of Commons having statutory effect under the Provisional Collection of Taxes Act 1968. (c. 2).

In particular, on-course bookmakers claiming remission or repayment of the duty as a result of hedging bets which they have made are no longer required to enter on their betting duty sheets the total amount of all bets made with them, but solely the net amount after deduction of the amount of bets eligible for relief. On-course bookmakers making bets with or receiving bets from other bookmakers must also keep a proper record of the bets and of the name or betting duty reference number of the bookmaker with whom it was made or from whom it was received.

The Regulations also direct that on-course bookmakers shall distinguish in their field books and betting duty sheets bets made with them which are not on-course bets, as defined.

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