STATUTORY INSTRUMENTS

1966 No. 1157

CUSTOMS AND EXCISE

The General Betting Duty Regulations 1966

Made - - - - - - 16*th September* 1966
Laid before the House of Commons 22*nd September* 1966
Coming into Operation—
Regulations 1 *to* 13, 31 *to* 33, 35, 43 *to* 46 - - - - - 10*th October* 1966
Remainder - - - - 24*th October* 1966

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:—

PART I

BETTING DUTY SHEETS

1. Except as provided by Parts II and V of these Regulations and Regulations 21 and 28, every person liable to pay the general betting duty (hereinafter called " the duty ") under the provisions of section 12(2) of the Act shall do so by the purchase of a betting duty sheet (hereinafter called a " sheet ").

2. A sheet shall be in one of the forms numbered 1 or 2 or 3 in Schedule 2 to these Regulations, and in one of the denominations provided by the Commissioners.

3. An application for a sheet shall be made in such manner as the Commissioners may direct.

4. No person shall purchase a sheet except from a Collector or the occupier of a track or such other person as may be authorised by the Commissioners.

5.—(1) In the case of an application for a sheet in one of the forms numbered 1 and 2, a bookmaker shall quote the betting duty reference number allocated to the bookmaker responsible for the payment of the duty in respect of the bets to be recorded on that sheet.

(2) In the case of an application for a sheet in the form numbered 3, a bookmaker shall quote the betting duty reference number allocated to him in respect of the premises at which the sheet is to be used.

6.—(1) A sheet in the form numbered 1 or 2 shall be valid only for the use of the on-course bookmaker to whom it was issued, and only for a single meeting.

(2) A sheet in the form numbered 3 shall be valid only for use for the off-course bookmaking premises in respect of which it was issued.

(a) 1966 c. 18.

7.—(1) A sheet shall not be valid unless before issue there has been paid the amount of duty represented by the sheet and there has been inserted in the spaces provided—

(*a*) in the case of forms numbered 1 and 3 issued by a Collector—

(i) the appropriate betting duty reference number, and

(ii) an official validating stamp,

or

(*b*) in the case of form numbered 2 issued by the track occupier—

(i) the full name of the individual bookmaker to whom the sheet is issued,

(ii) the name and situation of the track at which, and the date on which, the sheet is issued, and the time at which the sheet is to be brought into use,

(iii) the appropriate betting duty reference number,

(iv) the signature of the person issuing the sheet.

(2) A sheet issued in accordance with paragraph (1)(*b*) of this Regulation shall not be valid except for the track at which, and the date on which, the sheet is issued.

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

9. All sheets, whether before or after issue and whether in the hands of a track occupier, a bookmaker or any other person, shall be deemed to be and to remain the property of the Commissioners.

10.—(1) No person shall alter or obliterate any entry made by the issuer on a sheet.

(2) Any correction by a bookmaker to an entry made by him on a sheet shall be made and validated by him in such manner as the Commissioners or an officer may direct.

11.—(1) The provisions of the Stamp Duties Management Act 1891 (**a**), as set out and adapted in Schedule 1 to these Regulations, shall apply to sheets.

(2) Proceedings against any person in respect of the contravention of, or failure to comply with, any of the provisions of the said Act as set out and adapted in Schedule 1 to these Regulations shall be commenced by order of the Commissioners.

PART II

RETURNS UNDER APPROVED ARRANGEMENTS

12. If an off-course bookmaker desires to make arrangements approved by the Commissioners to pay by means of returns the duty payable by him on bets made with him, he shall apply in writing to the Commissioners in such form and containing such particulars as the Commissioners may direct.

13. The Commissioners shall, if they so decide, signify approval in writing subject to the giving of such security by means of deposit or otherwise for duty due or to become due from the bookmaker and subject to such conditions as they may require and as they may then or from time to time impose.

14.—(1) From the date of the coming into effect of such arrangements, the bookmaker shall furnish returns to the Collector in whose area the principal place of business of the bookmaker is situated in the form numbered 4 in Schedule 2 to these Regulations showing, in respect of each month, the total amount of all bets made with him during that month at the premises to which the arrangements relate, and containing full information in respect of all

(**a**) 1891 c. 38.

other matters to which the form relates, and shall furnish such return not later than the 15th day of the month following the month to which the return relates:

Provided that, where the Commissioners, in order to meet the circumstances of any particular case, approve a variation in the period to which such return relates or in the date on which any such return shall be furnished, the bookmaker shall comply with such directions as they may give in relation thereto.

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

15. The Commissioners may at any time, either on their own motion or on an application made to them in writing by the bookmaker, and without prejudice to their powers subsequently to grant their approval to any fresh arrangements, declare that any arrangements so approved shall, on the date specified, cease to be in force, and the arrangements shall cease to be in force accordingly.

PART III

ON-COURSE BOOKMAKERS

16.—(1) An on-course bookmaker, before commencing bookmaking at a designated track, shall—

(*a*) be in possession of a valid sheet of a denomination which, plus any credit or less any debit appearing thereon, is not less than the appropriate amount, or a valid sheet of the highest denomination provided by the Commissioners whichever is the less, and

(*b*) produce for inspection by the track occupier that part of his betting duty account as specified in Regulation 19(2)(*a*) of these Regulations.

(2) An on-course bookmaker, before commencing bookmaking at a track other than a designated track, shall—

(*a*) be in possession of a valid sheet of a denomination not less than the appropriate amount, and

(*b*) produce for inspection by the track occupier that part of his betting duty account in which his full name and the appropriate betting duty reference number are recorded.

(3) The appropriate amount for the purposes of this Regulation shall be such amount as the Commissioners may from time to time direct.

17. Every on-course bookmaker shall keep his current sheet at his stand during the time he is carrying on bookmaking and shall on demand produce it to an officer.

18.—(1) Every on-course bookmaker shall keep a field book bearing his name and shall retain such field book for a period of 12 months after the last entry made therein or for such longer or shorter period as the Commissioners may in any particular case direct.

(2) Every on-course bookmaker shall—

(*a*) immediately on receipt of a 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,

(ii) the amount of the bet, and

(iii) in respect of a bet made by way of cash betting an identifying number in a consecutive series of not less than nine hundred and ninety-nine or in respect of a bet made by way of credit betting the name or pseudonym of the bettor;

(*b*) immediately on receipt of a bet made by way of cash betting issue to the bettor a ticket bearing the betting duty reference number of the bookmaker responsible for the payment of the duty and also the identifying number entered in his field book in respect of that bet in accordance with the preceding sub-paragraph of this Regulation;

(*c*) immediately after each event which takes place either at the meeting at which he is carrying on bookmaking or elsewhere during that meeting enter indelibly in the sheet the total amount of all the bets made with him at that meeting in respect of that event;

(*d*) before leaving the place where he is carrying on bookmaking enter indelibly in the sheet the total amount of all other bets made with him at that meeting.

19.—(1) Every on-course bookmaker shall keep a betting duty account in the form numbered 5 in Schedule 2 to these Regulations and shall enter indelibly therein—

(*a*) before the time when any sheet is first used the serial number and the denomination of the sheet, and

(*b*) before producing his betting duty account for inspection by a track occupier in accordance with Regulation 16(1)(*b*) of these Regulations, or before furnishing a sheet to the Collector in accordance with Regulation 20 of these Regulations, whichever is the earlier,

(i) the total amount of all bets made with him at the last 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 on that occasion.

(2) (*a*) An on-course bookmaker shall permit the occupier of a designated track to inspect in the spaces provided in the betting duty account the full name of the bookmaker, the appropriate betting duty reference number and the amount carried forward to the next sheet.

(*b*) Every on-course bookmaker shall permit the occupier of a track, other than a designated track, to inspect in the spaces provided in the betting duty account the full name of the bookmaker and the appropriate betting duty reference number.

(3) Every on-course bookmaker shall upon demand produce his betting duty account to an officer and that betting duty account whether in the hands of the bookmaker or any other person shall be and remain the property of the Commissioners.

(4) Except as provided by paragraph (1) of this Regulation, no on-course bookmaker shall make any alteration or addition to his betting duty account unless so directed by an officer.

20.—(1) Every on-course bookmaker who has carried on bookmaking at any meeting shall furnish to the Collector his sheet relating to that meeting not later than the second weekday following, containing full information on all matters to which the sheet relates and showing in particular in the spaces provided—

(*a*) the amount of duty credit or debit brought forward from the sheet used at the last meeting at which he carried on on-course bookmaking,

(*b*) the total amount of all bets made with him at that meeting and the amount of duty due in respect of that amount.

(2) A person furnishing a sheet in pursuance of this Regulation shall complete and sign the declaration on the sheet.

21.—(1) Every on-course bookmaker who ceases to carry on business for a period of more than twenty-eight days shall, at the end of a period of twenty-

eight days from the date of his ceasing to carry on business, pay to the Collector the amount of duty debit, if any, shown on the last sheet used by him.

(2) Every on-course bookmaker who, during any period of twenty-eight days, carries on bookmaking only at a track other than a designated track shall, at the end of each period of twenty-eight days, pay to the Collector the amount of duty debit, if any, then showing, or which ought to be showing, on his betting duty account.

PART IV

OFF-COURSE BOOKMAKERS

22.—(1) Except as provided by Part II of these Regulations, an off-course bookmaker shall, for the purposes of the duty, before he commences bookmaking in any week be in possession of a valid sheet in the form numbered 3 in Schedule 2 to these Regulations of a denomination not less than the appropriate amount less any duty credit or plus any duty debit brought forward from the last week but one during which he carried on off-course bookmaking.

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

(*a*) for each of the two weeks ending 29th October and 5th November 1966, the amount of duty which it appears to the Commissioners will become due from the bookmaker, and

(*b*) thereafter, the amount which the bookmaker was liable to pay in duty in respect of bets made with him during the previous week but one.

23. An off-course bookmaker shall enter or cause to be entered indelibly on a sheet not later than noon on the weekday following the day on which the bets were made the total amount of all bets made with him or received or negotiated by him on that day.

24.—(1) Except as provided by Part II of these Regulations, every off-course bookmaker shall—

(*A*) keep a betting duty account in the form numbered 5 in Schedule 2 to these Regulations and shall enter indelibly therein—

(*a*) not later than the date when any sheet is first used the serial number and denomination of such sheet,

(*b*) not later than the Tuesday following the end of each week—

(i) the total amount of all bets made with him or received or negotiated by him in the preceding week, and the amount of duty in respect of those bets, and

(ii) any duty credit or debit brought forward from the sheet on which the last amount referred to was entered.

(*B*) upon demand produce the betting duty account to an officer and the betting duty account whether in the hands of a bookmaker or any other person shall be and remain the property of the Commissioners.

(2) Except as provided by paragraph (1) of this Regulation, no off-course bookmaker shall make any alteration or addition to his betting duty account unless so directed by an officer.

25.—(1) An off-course bookmaker shall not accept a bet unless—

(*a*) in the case of a bettor in person, the particulars are recorded on a slip at the time that the bet is made,

(*b*) in the case of a bet made by letter or telegram, he retains the letter or telegram,

(*c*) in the case of a bet made by telephone, or any other method not referred to in sub-paragraphs (*a*) and (*b*) above, he records particulars of it on a slip.

(2) Every slip, letter or telegram recording a bet made with an off-course bookmaker on any day shall, unless the Commissioners otherwise allow,—

(*a*) be marked or caused to be marked by the bookmaker with an identifying number in a consecutive series of not less than nine thousand nine hundred and ninety-nine.

(*b*) be kept by the bookmaker on the premises on which the bets to which they relate are made,

(*c*) be kept by the bookmaker for a period of two months intact and separate from those recording bets made on any other day.

26. In the case of a bet made by a bettor in person, the bookmaker shall immediately issue to the bettor a voucher bearing the same number as in paragraph (2)(*a*) of Regulation 25.

27.—(1) Every off-course bookmaker shall furnish to the Collector not later than the Tuesday in each week the sheet relating to the preceding week containing full information on all matters to which the sheet relates and showing in particular in respect of each week in the spaces provided—

(*a*) the amount of duty credit or debit brought forward from the preceding week,

(*b*) the total amount of all bets made with him on each day,

(*c*) the amount of duty credit or debit carried forward to the next sheet.

(2) A person furnishing a sheet in pursuance of this Regulation shall complete and sign the declaration on the sheet.

28. Every off-course bookmaker who ceases to carry on business for a period of more than twenty-eight days shall, at the end of a period of twenty-eight days from the date of his ceasing to carry on business, pay to the Collector the amount of duty debit, if any, shown on the last sheet used by him.

PART V

TOTALISATOR OPERATORS

29. Every totalisator operator shall keep, up to date, a betting duty account in a form approved by the Commissioners.

30.—(1) Every totalisator operator shall complete and furnish to the Collector a return in the form numbered 6 in Schedule 2 to these Regulations showing in respect of each week in which the totalisator is operated—

(*a*) the total amount staked and the amount of duty due in respect of each meeting, and

(*b*) such other information as the Commissioners may from time to time require,

and such return shall be furnished by the totalisator operator to the Collector not later than the Thursday following the end of the week to which the return relates.

(2) At the time of the making of the return required by this Regulation the totalisator operator shall pay to the Collector the amount of duty for which he is accountable.

PART VI

TRACK OCCUPIERS

31. Every track occupier shall give notice in writing to the Commissioners seven days before the date of any meeting specifying the date and the time of the meeting and the prices to be paid by the public for admission to the track or to any enclosure.

32. The occupier of a designated track shall, if he intends to make any of the following changes, give notice in writing of the change to the Commissioners seven days before the change takes place—

(*a*) in the occupation of the track by its transfer to any other person,

(*b*) in the number of enclosures and in the prices to be paid by the public for admission to the track or to any enclosure,

(*c*) in the days or times when meetings are to be held,

and such notice shall specify the nature of the change to be made and the date on which the change is to be made.

33. The Commissioners may give directions as to the denominations of sheets which may be sold on any track and any track, other than a track with respect to which they direct that only sheets of one denomination shall be sold, shall be a " designated track ".

34. The occupier of a track shall not admit to the track a person whom the occupier 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 appropriate provisions of Regulation 16 of these Regulations.

35. The track occupier shall obtain from the Commissioners a supply of books containing sheets (with a counterfoil and a duplicate for each sheet) of denominations within the terms of any direction given by the Commissioners under Regulation 33 of these Regulations.

36. In accordance with these Regulations the track occupier shall issue a sheet on demand to a bookmaker on payment by the bookmaker of the duty represented by the sheet.

37. The track occupier shall not issue a sheet until he has inserted in the sheet and the duplicate all the particulars required by Regulation 7(1)(*b*) of these Regulations and has recorded on the counterfoil of each sheet the date on which the sheet was issued and the same betting duty reference number as that inserted on the sheet and on the duplicate.

38. The track occupier by whom a sheet is issued or to whom it is produced shall detach the duplicate and forward it to the Collector not later than the weekday following the day on which the sheet was issued or produced.

39.—(1) No person (save as is provided by paragraph (2) of this Regulation) shall alter or obliterate any part of the counterfoil or duplicate of a sheet whether before or after issue of the sheet and shall not detach any counterfoil of such a sheet from the book of sheets.

(2) Any sheet or any duplicate of any such sheet which is spoiled during preparation for issue shall be marked " spoiled " by the track occupier and the sheet shall not be detached from the book of sheets or if inadvertently detached shall be re-attached and retained by the track occupier until taken from him by, or returned to, an officer.

(3) The track occupier shall immediately notify an officer of any loss of sheets which may occur.

(4) No track occupier shall issue, and no bookmaker shall accept, a sheet which has been previously issued.

40.—(1) The track occupier, if he holds stocks of books of sheets from meeting to meeting, shall keep up to date in forms approved by the Commissioners—

(*a*) a stock account of all books of sheets supplied to him showing their receipt and disposal, and

(*b*) a record showing in respect of each week in which a sheet is issued, for each denomination, the serial number of the first sheet issued, the serial number of the last sheet issued, the total number of sheets issued and the total number of sheets spoiled.

(2) All books and records required to be kept by paragraph 1 of this Regulation shall on demand be produced to and, if so required, delivered to an officer by a track occupier and shall, if not so delivered, or if delivered and returned, be retained by such occupier for a least six months from the date of the event to which they relate or the date of the last entry therein whichever is the later.

41.—(1) The track occupier shall furnish to the Collector in whose Collection the track is situated a return in the form numbered 7 in Schedule 2 to these Regulations showing in respect of each week in which a meeting takes place—

(*a*) the total duty value of sheets issued during the week,

(*b*) the number of sheets of each denomination issued or spoiled during the week with particulars of the serial numbers, and

(*c*) full information in respect of all matters to which the form relates,

and shall forward it to the said Collector not later than the Wednesday following the end of the week to which the return relates.

(2) At the time of making the return required by this Regulation the track occupier shall pay to the said Collector the amount referred to in paragraph (1)(*a*) of this Regulation.

42. Any liability or obligation incurred under these Regulations by any person by reason of his being a track occupier shall continue to attach to such person notwithstanding that he ceases to be a track occupier and he shall continue to be subject to the penalties for failure to comply with or for contravention of these Regulations until he has finally discharged all such liabilities and obligations as aforesaid.

PART VII

GENERAL

43. In these Regulations, unless the context otherwise requires—

" Collector " means

(*a*) in Regulations 4 and 7, any Collector of Customs and Excise;

(*b*) in Regulation 30, if the totalisator operator is the Horserace Totalisator Board, the Collector of Customs and Excise, London North;

(*c*) in all other Regulations (except Regulations 14 and 41) according to whether the track or principal place of business of the bookmaker is situated in England and Wales, or in Scotland, the Collector of Customs and Excise, Manchester, or Glasgow, as the case may be.

" Denomination " means the amount of duty represented by a sheet.

" Enclosure " means a part of a track to which the public is admitted to see events, and one part of a track shall be treated as being in the same enclosure as another part of that track, or as being in another enclosure, according as the highest charge made to members of the public for admission to that one part is the same as, or different from, the highest charge made to members of the public for admission to that other part of the track.

" Meeting " means each occasion on any one day on which events take place on any track and shall be deemed to commence at the moment when any enclosure on the track is opened for the admission of the public, and to terminate at the time when the public are required to leave the enclosure.

" Occupier " includes—

(*a*) any person who provides or intends to provide facilities on any

track for any persons engaging or proposing to engage in any activity by reason of which they are or may be or may become liable for the payment of duty,

(*b*) any person who permits or intends to permit any such activity on any track, and

(*c*) the organiser of the meeting.

" Off-course bookmaker " means a person who intends to carry on or is carrying on bookmaking other than at a meeting.

" On-course bookmaker " means a person who intends to carry on or is carrying on bookmaking at a meeting.

" Week " means a period of seven consecutive days commencing on a Sunday and ending on a Saturday.

44. The Commissioners may vary in such manner as they think fit the forms in Schedule 2 to these Regulations or may permit any such form to be adapted to meet the circumstances of any particular case and any reference in these Regulations to any such form shall be deemed to include a reference to such form varied or adapted pursuant to this Regulation.

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

46.—(1) These Regulations may be cited as the General Betting Duty Regulations 1966.

(2) Regulations 1 to 13, 31 to 33, 35 and 43 to 46 shall come into operation on 10th October 1966 and the remainder on 24th October 1966.

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

16th September 1966.
King's Beam House,
Mark Lane,
London, E.C.3

SCHEDULE 1

Regulation 11

Stamp Duties Management Act 1891

Section of Act	Subject matter	Provisions as adapted
6	Penalty for hawking sheets	(1) If any person hawks or carries about for sale or exchange any sheets he shall in addition to any other fine or penalty to which he may be liable incur a fine of twenty pounds. (2) In default of payment of the fine on summary conviction the offender shall be imprisoned for any term not exceeding two months. (3) All sheets which are found in the possession of the offender shall be forfeited and shall be delivered to the Commissioners to be disposed of as they think fit.

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

Section of Act	Subject matter	Provisions as adapted
		(4) Any person may arrest a person found committing an offence against this section, and take him before a justice having jurisdiction where the offence is committed, who shall hear and determine the matter.
13	Certain offences in relation to dies and sheets	Every person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing any of the acts following, that is to say— (1) Forges a die or sheet; (2) Prints or makes an impression upon any material with a forged die; (3) Fraudulently prints or makes an impression upon any material from a genuine die; (4) Fraudulently mutilates any sheet with intent that any use should be made of any part of such sheet; (5) Fraudulently erases or otherwise either really or apparently removes from any sheet any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the sheet; (6) Knowingly sells or exposes for sale or utters or uses any forged sheet or any sheet which has been fraudulently printed or impressed from a genuine die; (7) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession any forged die or sheet or any sheet which has been fraudulently mutilated or any sheet out of which any name, sum, date or other matter or thing has been fraudulently erased or otherwise either really or apparently removed; shall be guilty of felony and shall on conviction be liable to be kept in penal servitude for any term not exceeding fourteen years, or to be imprisoned with or without hard labour for any term not exceeding two years.
14	Making paper in imitation of paper used for sheets	Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)— (*a*) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the

Section of Act	Subject matter	Provisions as adapted
		Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or (*b*) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever, shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding seven years, or to be imprisoned with or without hard labour for any term not exceeding two years.
15	Possession of paper, plates, or dies used for sheets	Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) purchases or receives or knowingly has in his custody or possession— (*a*) any paper manufactured and provided by or under the direction of the Commissioners, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for use; or (*b*) any plate, die, dandy-roller, mould or other implement peculiarly used in the manufacture of any such paper, shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding two years.
16	Proceedings for detection of forged dies, etc.	On information given before a justice upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice may, by warrant under his hand, cause every house, room, shop, building, or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, and shall afterwards be delivered over to the Commissioners.
17	Proceedings for detection of sheets stolen or obtained fraudulently	(1) Any justice having jurisdiction in the place where any sheets are known or supposed to be concealed or deposited.

Section of Act	Subject matter	Provisions as adapted
		may, upon reasonable suspicion that the same have been stolen or fraudulently obtained, issue his warrant for the seizure thereof, and for apprehending and bringing before himself or any other justice within the same jurisdiction the person in whose possession or custody the sheets may be found, to be dealt with according to law. (2) If the person does not satisfactorily account for the possession of the sheets or it does not appear that the same were lawfully obtained by him, the sheets shall be forfeited and shall be delivered over to the Commissioners. (3) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Commissioners that any sheets so forfeited were stolen or otherwise fraudulently obtained from him and that the same were lawfully obtained by him, such sheets may be delivered up to him in so far as their period of validity is not past.
19	Mode of proceedings where sheets are seized	Where sheets are seized under a warrant, the person authorised by the warrant shall, if required, give to the person in whose custody or possession the sheets are found an acknowledgment of the number and particulars of the sheets and permit the sheets to be marked before the removal thereof.
24	Declarations, how to be made	Any statutory declaration, affidavit or oath to be made in pursuance of or for the purposes of this or any other Act for the time being in force relating to the duty may be made before the Commissioners or any officer or person authorised by them in that behalf, or before any commissioner for oaths or any justice or notary public in any part of the United Kingdom, or at any place out of the United Kingdom, before any person duly authorised to administer oaths there.
26	Recovery of fines	All fines imposed by this Act may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal as any fine or penalty under any Act relating to the excise.
27	Definitions	In this Act unless the context otherwise requires— The expression " Commissioners " means Commissioners of Customs and Excise; The expression " material " includes every sort of material upon which words or figures can be expressed; The expression " die " includes any plate,

Section of Act	Subject matter	Provisions as adapted
		type, tool, or implement whatever used under the direction of the Commissioners in connection with sheets and also any part of such plate, type, tool, or implement; The expressions "forge" and "forged" include counterfeit and counterfeited; The expression "sheet" means a betting duty sheet within the meaning of the General Betting Duty Regulations 1966; The expression "justice" means justice of the peace.

SCHEDULE 2

Form No. 1 — Regulation 2

GENERAL BETTING DUTY
BETTING DUTY SHEET—ON COURSE

Serial number

Official validating stamp

Individual bookmaker or course representative — Name / Address

Person responsible for payment of the general betting duty — Betting duty reference number / Name

THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE

Name and situation of the track at which this Sheet is to be used

Date and time at which this Sheet is to be brought into use

PARTICULARS OF BETS MADE

EVENT (When away bets are included, the time and place of the events must be stated)	Total amount of bets made £	s.	d.
TOTAL			
GENERAL BETTING DUTY PAYABLE ON AMOUNT OF BETS RECORDED ON THIS SHEET			

CALCULATION OF DEBIT OR CREDIT TO BE CARRIED FORWARD TO NEXT SHEET

	£	s.	d.
Duty paid on purchase of this Sheet			
*Add CREDIT *Deduct DEBIT brought forward from last Sheet			
BALANCE			
OVERPAYMENT OR UNDERPAYMENT *Add Overpayment *Deduct Underpayment			
BALANCE			
DEDUCT general betting duty payable on amount of bets recorded on this Sheet			
*DEBIT/CREDIT to be carried forward to next Sheet			

*Delete as applicable

DECLARATION

I..... declare that the information given above is complete and correct and that it includes a full and true account of all bets chargeable with general betting duty under the Finance Act 1966 made with the person responsible for payment of the general betting duty at the above track on the above day, and of the duty due and payable on those bets.

Date..... Signature.....

Status .....

GENERAL BETTING DUTY DUPLICATE OF BETTING DUTY SHEET (ON COURSE)	Serial number
Name of individual bookmaker or course representative	
Betting duty reference number of person responsible for payment of the general betting duty	
Name and situation of the track at which this Sheet was produced to the occupier	Date of production of this Sheet to the track occupier

Form No. 2 — Regulation 2

GENERAL BETTING DUTY
BETTING DUTY SHEET—ON COURSE

Serial number

Individual bookmaker or course representative	Name Address	Date and time at which this Sheet is to be brought into use
Person responsible for payment of the general betting duty	Betting duty reference number Name	Signature of person issuing this Sheet
Name and situation of the track at which this Sheet is to be used		

PARTICULARS OF BETS MADE

EVENT (When away bets are included, the time and place of the events must be stated)	Total amount of bets made £	s.	d.
TOTAL			
GENERAL BETTING DUTY PAYABLE ON AMOUNT OF BETS RECORDED ON THIS SHEET			

CALCULATION OF DEBIT OR CREDIT TO BE CARRIED FORWARD TO NEXT SHEET

	£	s.	d.
Duty paid on purchase of this Sheet			
*Add CREDIT *Deduct DEBIT brought forward from last Sheet			
BALANCE			
OVERPAYMENT OR UNDERPAYMENT *Add Overpayment *Deduct Underpayment			
BALANCE			
DEDUCT general betting duty payable on amount of bets recorded on this Sheet			
*DEBIT/CREDIT to be carried forward to next Sheet			

*Delete as applicable

DECLARATION

I _____

declare that the information given above is complete and correct and that it includes a full and true account of all bets chargeable with general betting duty under the Finance Act 1966 made with the person responsible for payment of the general betting duty at the above track on the above day, and of the duty due and payable on those bets.

Date _____ Signature _____

Status _____

GENERAL BETTING DUTY
DUPLICATE OF BETTING DUTY SHEET (ON COURSE)

Serial number

Name of individual bookmaker or course representative	Date and time at which the Sheet is to be brought into use
Betting duty reference number of person responsible for payment of the general betting duty	Signature of person issuing the Sheet
Name and situation of the track at which this Sheet was issued	

Form No. 3

Regulations 2 and 22

GENERAL BETTING DUTY
BETTING DUTY SHEET—OFF COURSE

Serial number

Betting duty reference number		Official validating stamp
Name of bookmaking business		
Address of bookmaking premises		
Name of person responsible for payment of the general betting duty		THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE

Sheet for the week ending Saturday.....of.....19.....

PARTICULARS OF BETS MADE				FOR OFFICIAL USE
DAY	Total amount of bets made £	s.	d.	
Sunday				
Monday				
Tuesday				
Wednesday				
Thursday				
Friday				
Saturday				
Weekly total				
Amount of general betting duty payable on this week's bets				

CALCULATION OF DEBIT OR CREDIT to be carried forward to next sheet	£	s.	d.
Duty paid on purchase of this Sheet			
*Add CREDIT/*deduct DEBIT brought forward from last Sheet			
BALANCE			
OVERPAYMENT or UNDERPAYMENT *Add overpayment *Deduct underpayment			
BALANCE			
DEDUCT general betting duty payable on this week's bets			
*DEBIT/CREDIT to be carried forward to next sheet			

*Delete as applicable.

DECLARATION

I.....

declare that the information given above is complete and correct and that it includes a full and true account of all bets chargeable with general betting duty under the Finance Act 1966 made with the person responsible for payment of the general betting duty at the above premises during the week covered by this sheet, and of the duty due and payable on those bets.

Date.....

Signature.....

Status.....

Form No. 4 Regulation 14

GENERAL BETTING DUTY

RETURN UNDER APPROVED ARRANGEMENTS

Bookmaker's return for month ended.....of.....19.....

Betting duty reference number	
Name of bookmaking business	
Address of bookmaking premises	

Amount of bets taken in the above month			Amount of duty payable		
£	*s.*	*d.*	£	*s.*	*d.*
*add UNDERPAYMENT/deduct OVERPAYMENT arising on previous return *Delete words inapplicable (if none write "NONE")					
TOTAL AMOUNT PAYABLE (If none write "NONE")					

DECLARATION BY SIGNATORY

I .....
declare that the name of the person responsible for the payment of general betting duty during the period covered by this return is:—

.....

I further declare that:—

(*a*) the information given above is complete and correct and includes a full and true account of all bets chargeable with general betting duty under the Finance Act 1966 made with the person responsible for the payment of general betting duty at the above premises during the month covered by this return and of the duty due and payable on those bets;

(*b*) *except as indicated overleaf or previously notified*

(i) the premises used in connection with the business named above are the same as those for which the Commissioners of Customs and Excise have approved arrangements for returns; and

(ii) there has been no change in the name, constitution or ownership of the business named above.

I enclose herewith a remittance for .....pounds

.....shillings and.....pence

Date..... Signature.....

Status.....

Form No. 5. Regulations 19 and 24

DATE (on course) or WEEK ENDING (off course)	Betting Duty Sheet		Brought forward from last Sheet				Net amount of Duty paid			Amount of Bets made			Amount of duty due on Bets made			Carried forward to next Sheet			
	Serial No.	Duty Paid £	Debit (−) or Credit (+)	Amount £	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	Debit (−) or Credit (+)	Amount £	s.	d.

Form No. 6 Regulation 30

GENERAL BETTING DUTY (Totalisators)

Return for the week ending Saturday,.....of....., 19.....

Betting duty reference number

Name and situation of track where totalisator is operated

Name of operator—i.e. the person or corporate body who as principal operates the totalisator.

MEETING			Amount staked			Amount of duty due		
Date	Day	Afternoon or evening	£	*s.*	*d.*	£	*s.*	*d.*
		Totals						

DECLARATION BY SIGNATORY

I ..... declare that the information given above is correct and that in respect of the above-named totalisator it is a full and true account of all money staked and treated as staked and of the general betting duty due for the above-stated week.

I enclose herewith a remittance for.....pounds

.....shillings and.....pence, being the amount of the total duty as shown above.

Date..... Signature.....

Status.....

Form No. 7 Regulation 41

CUSTOMS AND EXCISE

BETTING DUTY SHEETS ISSUED BY TRACK OCCUPIERS

RETURN for week ended Saturday..... of..... 19.....

Name of Track Occupier

.....

Name and situation of track

.....

.....

ACCOUNT OF BETTING DUTY SHEETS ISSUED DURING THE WEEK

	Number of Sheets issued at:—										Total Duty Value £
	£	£	£	£	£	£	£	£	£	£	
SUNDAY											
MONDAY											
TUESDAY											
WEDNESDAY											
THURSDAY											
FRIDAY											
SATURDAY											
TOTALS											

SERIAL NUMBERS OF BETTING DUTY SHEETS ISSUED AND SPOILED IN THE WEEK

Denomination of Sheet £	Serial numbers (for each denomination)		Serial Numbers of any Sheets spoiled in the week			
	First Sheet issued	Last Sheet issued				

I.....
declare that the above is a full and true account of all Betting Duty Sheets issued and spoiled at the above track during the above stated week.

I enclose a remittance for.....pounds being the amount due in respect of the Betting Duty Sheets issued as shown above.

Date..... Signed.....

Status.....

EXPLANATORY NOTE

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

The Regulations provide detailed machinery by means of which the general betting duty is to be collected.

In particular, they provide for two alternative means of payment of the duty, either by means of betting duty sheets of various denominations which must be bought by bookmakers before they accept any bets or, in the case of off-course bookmakers only, by means of arrangements approved at their discretion by the Commissioners for payment in arrear by means of returns.

Betting duty sheets may be bought from Collectors of Customs and Excise or from track occupiers.

An on-course bookmaker is required to keep a field book in which he must enter particulars of each bet made with him and to issue in some cases a ticket in respect of the bet to the bettor. He is also required to enter on the sheet the total amount of bets made with him on any event and to furnish that sheet to the Collector not later than the second weekday following the day on which the betting took place.

An off-course bookmaker is required to make a record of each separate bet either by means of a slip, in the case of a bet made by a bettor in person or by telephone, or by retaining the letter or telegram in the case of a bet made by those means. An off-course bookmaker purchasing sheets is required to enter on the sheet each weekday following the day on which bets are made with him the total amount of those bets made with him during that day and to furnish the sheet to the Collector weekly.

All bookmakers are required to keep a betting duty account in a prescribed form and must comply with certain requirements about the entries to be made.

A totalisator operator is required to keep a betting duty account and to furnish a weekly return of the total amount staked with him and the amount of duty due in respect of each meeting.

A track occupier is required to ensure that every bookmaker intending to carry on bookmaking on his track is in possession of a sheet of a specified denomination. He is also required to obtain from the Commissioners and have available for sale to bookmakers books of sheets for the value of which he is required to account weekly.