STATUTORY INSTRUMENTS

1984 No. 261

CUSTOMS AND EXCISE

The General Betting Duty Regulations 1973 (Amendment) Regulations 1984

Made - - - -	5*th March* 1984
Laid before the House of Commons - - -	12*th March* 1984
Coming into Operation	2*nd April* 1984

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by section 12(2) of and paragraph 2 of Schedule 1 to the Betting and Gaming Duties Act 1981(**a**) and of all other powers enabling them in that behalf, hereby make the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the General Betting Duty Regulations 1973 (Amendment) Regulations 1984 and shall come into operation on 2nd April 1984.

Interpretation

2. In these Regulations "the 1973 Regulations" means the General Betting Duty Regulations 1973(**b**).

Amendment to the 1973 Regulations

3. In Regulation 2(1) of the 1973 Regulations for the definition of "Collector", there shall be substituted the following:—

" "Collector" means—

(a) in regulations 17 and 44 the Collector of Customs and Excise in whose area the principal place of business of the bookmaker or, as the case may be, the totalisator operator is situated;

(b) in all other regulations the Collector of Customs and Excise, Manchester.".

(**a**) 1981 c. 63.
(**b**) S.I. 1973/118, amended by S.I. 1983/1770.

C. Freedman,
Commissioner of Customs and Excise

5th March 1984
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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the definition of Collector to reflect changes to be made in the administration of the duty, in particular the transfer of certain functions in respect of on-course bookmakers in Scotland from Glasgow to Manchester.

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