STATUTORY INSTRUMENTS

1973 No. 118

CUSTOMS AND EXCISE

The General Betting Duty Regulations 1973

Made - - - -	30*th January* 1973
Laid before the House of Commons	7*th February* 1973
Coming into Operation -	1*st March* 1973

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by paragraph 2 of Schedule 1 to the Betting and Gaming Duties Act 1972**(a)** (hereinafter called "the Act") and of all other powers enabling them in that behalf, hereby make the following Regulations:—

PART I

PRELIMINARY

Citation and Commencement

1.—(1) These Regulations may be cited as the General Betting Duty Regulations 1973.

(2) They shall come into operation on 1st March 1973.

Interpretation

2.—(1) In these Regulations, unless the context otherwise requires—

"Collector" means—

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

(*b*) in all other Regulations (except Regulations 17 and 44) 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;

(*c*) 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 Horserace Totalisator Board is situated.

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

"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;

(a) 1972 c. 25.

(*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 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).

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

"Week" means a period of 7 consecutive days commencing on a Sunday and ending on a Saturday.

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

Revocation

3. The General Betting Duty Regulations 1966**(b)**, the General Betting Duty (Amendment) Regulations 1967**(c)** and the General Betting Duty (Amendment) Regulations 1970**(d)** are hereby revoked.

PART II

BETTING DUTY SHEETS

4. Except as provided by Parts III and VI and Regulations 32 and 42 of these Regulations, every person liable to pay the general betting duty (hereinafter called "the duty") under the provisions of section 2(1) of the Act shall do so by the purchase of a betting duty sheet (hereinafter called a "sheet").

5. A sheet shall be either in form numbered 1 (on-course) or in form numbered 2 (off-course) in Schedule 2 to these Regulations, and in one of the denominations provided by the Commissioners.

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

7. No person shall purchase a sheet except from a Collector.

8.—(1) In the case of an application for a sheet in the form numbered 1, 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.

(a) 1889 c. 63.
(b) S.I. 1966/1157 (1966 III, p. 2765).
(c) S.I. 1967/145 (1967 I, p. 234).
(d) S.I. 1970/579 (1970 I, p. 1839).

(2) In the case of an application for a sheet in the form numbered 2, 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.

9.—(1) A sheet in the form numbered 1 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 2 shall be valid only for use for the off-course bookmaking premises in respect of which it was issued.

10. 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—

(i) the appropriate betting duty reference number, and

(ii) an official validating stamp.

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

12. 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.

13.—(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.

14.—(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 III

RETURNS UNDER APPROVED ARRANGEMENTS

15. If a 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 and shall supply such particulars in such form as they may direct.

16. The Commissioners shall, if they so decide, signify approval in writing of such arrangements 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.

(a) 1891 c. 38.

17.—(1) From the date of the coming into effect of such arrangements, the bookmaker shall furnish returns to the Collector in the form numbered 3 in Schedule 2 to these Regulations. Each return shall show, in respect of each month, the net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty, of all bets made with him during that month—

(*a*) in the case of an off-course bookmaker, at the premises, or

(*b*) in the case of an on-course bookmaker, in the course of the business,

to which such arrangements relate and shall contain full information in respect of all other matters to which the form relates. The bookmaker shall furnish the return not later than the 15th day of the month following the month to which it relates:

provided that, where the Commissioners 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.

18. An on-course bookmaker to whom the Commissioners have signified approval in accordance with the provisions of Regulation 16 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.

19. 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 IV

ON-COURSE BOOKMAKERS

20. Except as provided by Part III of these Regulations, an on-course bookmaker before commencing bookmaking at a track shall—

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

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

21. An application by an on-course bookmaker for a card shall be made on part 2 of the form numbered 4 in Schedule 2 to these Regulations.

22. A card shall be in the form numbered 5 in Schedule 2 to these Regulations.

23.—(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.

24.—(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, be delivered to an officer and shall, after expiry, be returned to the Collector.

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

26. 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.

27. Every on-course bookmaker, except a bookmaker to whom approval has been signified in accordance with the provisions of Regulation 16 of these Regulations, shall keep his current sheet and card at his stand during the time he is carrying on bookmaking and shall on demand produce it to an officer.

28.—(1) Every on-course bookmaker shall keep a field book bearing his name and shall retain it 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 other than a bet made by a bookmaker 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 999 or, in respect of a bet made by way of credit betting, the name or pseudonym of the bettor; and

(*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.

29. 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; and

(*b*) save as the Commissioners permit, 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.

30. Except as provided by Part III of these Regulations, every on-course bookmaker shall—

(*a*) save as the Commissioners permit, 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 net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty, of all the bets made with him at that meeting in respect of that event;

(*b*) before leaving the place where he is carrying on bookmaking, enter indelibly in the sheet the net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty, of all other bets made with him at that meeting; and

(*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.

31.—(1) Except as provided by Part III of these Regulations, every on-course bookmaker who has carried on bookmaking at any meeting shall, not later than the second weekday following, furnish to the Collector his sheet relating to that meeting containing full information on all matters to which the sheet relates and showing in such manner as the Commissioners may direct—

(*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 net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty, of all bets made with him at that meeting and the amount of duty due in respect of that amount;

(*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.

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

32.—(1) Except as provided by Part III of these Regulations, every on-course bookmaker shall make and sign a statement on part I of the form numbered 4 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.

(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.

33.—(1) In the event of a failure by an on-course bookmaker to pay duty in accordance with the requirements of Regulation 32(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 Regulation 23 of these Regulations and the bookmaker shall thereupon be required to pay the appropriate amount determined in accordance with Regulation 23(2)**(a)** of these Regulations.

(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.

34.—(1) Except as provided by Part III of these Regulations, every on-course bookmaker shall keep a betting duty account in the form numbered 6 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 furnishing a sheet to the Collector in accordance with Regulation 31 of these Regulations—

(i) the net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty, 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.

(2) Except as provided by Part III of these Regulations, 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.

(3) 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.

35. 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 34 of these Regulations separate from the betting duty account required to be kept by him by Regulation 38 of these Regulations.

PART V

OFF-COURSE BOOKMAKERS

36.—(1) Except as provided by Part III 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 2 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 first two weeks in respect of premises not previously used by the bookmaker for carrying on his business, the amount of duty which it appears to the Commissioners will become due from the bookmaker; and

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

37. 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.

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

(A) keep a betting duty account in the form numbered 6 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 the 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.

39.—(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 9,999;

(*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 2 months intact and separate from those recording bets made on any other day.

40. 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 39 of these Regulations.

41.—(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.

42. Every off-course bookmaker who ceases to carry on business for a period of more than 28 days shall, at the end of a period of 28 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 VI

TOTALISATOR OPERATORS

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

44.—(1) Every totalisator operator shall complete and furnish to the Collector a return in the form numbered 7 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 VII

TRACK OCCUPIERS

45. Every track occupier shall give notice in writing to the Commissioners 7 days before the date of any meeting specifying the date and the time of the meeting.

46. The occupier of a track shall, if he intends to make either of the following changes, give notice in writing of the change to the Commissioners 7 days before the change takes place—

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

(*b*) 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.

47. 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 20 of these Regulations, or is in possession of a certificate of approval issued in accordance with the provisions of Regulation 18 of these Regulations.

48. The track occupier to whom a sheet 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 produced.

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

50. 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.

51. 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 VIII

GENERAL

52. The Commissioners may bring into use in substitution for any of the forms in Schedule 2 to these Regulations a form to the like effect; and any reference in these Regulations to any such form shall be deemed to include a reference to a substituted form brought into use pursuant to this Regulation.

C. T. Cross,
Commissioner of Customs and Excise.

30th January 1973.

King's Beam House,
Mark Lane,
London EC3R 7HE.

SCHEDULE 1

Regulation 14

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 £20. (2) In default of payment of the fine on summary conviction the offender shall be imprisoned for any term not exceeding 2 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. (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;

Section of Act	Subject matter	Provisions as adapted
		(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 14 years, or to be imprisoned with or without hard labour for any term not exceeding 2 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 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 7 years, or to be imprisoned with or without hard labour for any term not exceeding 2 years.

Section of Act	Subject matter	Provisions as adapted
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 2 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, 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 6 months after the delivery any person makes out to the satisfaction of the Commissioners that

Section of Act	Subject matter	Provisions as adapted
		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 Commsssioners 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, 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 1973; The expression "justice" means justice of the peace.

SCHEDULE 2

Form No. 1 Regulation 5

	GENERAL BETTING DUTY BETTING DUTY SHEET—ON COURSE	Serial number
Individual bookmaker or course representative — Name	.....	Official validating stamp
Individual bookmaker or course representative — Address		
Person responsible for payment of the general betting duty — Betting duty reference number		THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE
Person responsible for payment of the general betting duty — Name		
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			CALCULATION OF DEBIT OR CREDIT TO BE CARRIED FORWARD TO NEXT SHEET	£	p.
EVENT (When away bets are included, the time and place of the events must be stated)	Total amount of bets made £	p.			
.....	.....	.....	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	.....	.....
TOTAL			*Delete as applicable		
GENERAL BETTING DUTY PAYABLE ON AMOUNT OF BETS RECORDED ON THIS SHEET					

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 Betting and Gaming Duties Act 1972 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

Regulations 5 and 36

	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 £	p.	
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	£	p.
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 Betting and Gaming Duties Act 1972 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. 3 Regulation 17

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	
£	p.	£	p.
*add UNDERPAYMENT/deduct OVER-PAYMENT 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 Betting and Gaming Duties Act 1972 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.....

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

Status .....

Form No. 4 Regulations 21 and 32

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. 5 Regulation 22

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.

Form No. 6 Regulation 34

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 £ p.	£ p.	£ p.	£ p.	Debit (−) or Credit (+)	Amount £ p.

Form No. 7 Regulation 44

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	£	p.	£	p.
		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, being the amount of the total duty as shown above.

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

Status .....

EXPLANATORY NOTE

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

These Regulations consolidate with minor amendments the existing Regulations contained in the General Betting Duty Regulations 1966, the General Betting Duty (Amendment) Regulations 1967 and the General Betting Duty (Amendment) Regulations 1970 all of which are revoked by these Regulations.

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