STATUTORY INSTRUMENTS

1983 No. 1770

CUSTOMS AND EXCISE

The General Betting Duty Regulations 1983

Made - - - -	*29th November* 1983
Laid before the House of Commons	*7th December* 1983
Coming into Operation - Regulations 1, 2 and 10	*15th January* 1984
All other regulations	*22nd January* 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**) (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 1983.

(2) Regulations 1, 2 and 10 shall come into operation on 15th January 1984 and all other regulations shall come into force on 22nd January 1984.

Interpretation

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

"Collector" means the Collector of Customs and Excise, Manchester;

"duty" means general betting duty within the meaning of the Betting and Gaming Duties Act 1981;

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

(2) Any expression (except "Collector") used in these Regulations to which

(**a**) 1981 c.63.
(**b**) SI 1973/118.

a meaning is given by the 1973 Regulations shall have that meaning in these Regulations and any expression (except "Collector") to which a meaning is given in these Regulations shall have that meaning in the 1973 Regulations.

Revocations

3. Of the 1973 Regulations—

(a) regulations 4, 8(2), 14 and 36 and Schedule 1 are revoked with effect from 22nd January 1984;

(b) regulation 37 is revoked with effect from 24th January 1984;

(c) regulations 9(2), 38(1)(A) (in relation to bets made on or after 22nd January 1984) and 41 are revoked with effect from 25th January 1984; and

(d) regulation 42 is revoked with effect from 19th February 1984.

PART II

AMENDMENTS TO THE 1973 REGULATIONS

4. For regulation 5 of the 1973 Regulations, there shall be substituted the following:—

"**5.** A betting duty sheet (hereinafter called "a sheet") shall be in the form numbered 1 in Schedule 2 to these Regulations.".

5. In regulation 7 of the 1973 Regulations, for the word "purchase" there shall be substituted the word "obtain".

6. In regulation 10 of the 1973 Regulations the words "there has been paid the amount of duty represented by the sheet and" shall be deleted.

7. In relation to bets made on or after 22nd January 1984 the reference to regulation 38 in regulation 35 of the 1973 Regulations shall be construed as a reference to regulation 13 of these Regulations.

8. For regulation 39(2)*(a)* of the 1973 Regulations, there shall be substituted—

"*(a)* immediately be marked or be caused to be marked by the bookmaker with the first unused number from a consecutive series starting with 1 and ending with not less than 9,999;".

PART III

NEW PROVISIONS FOR OFF-COURSE BOOKMAKERS

Application of Part III and transitional

9.—(1) The following provisions of this regulation and regulations 10 to 15 below shall apply to off-course bookmakers other than those making returns under Part III of the 1973 Regulations (returns under approved arrangements).

(2) An off-course bookmaker shall by not later than 24th January 1984 pay to the Collector (Manchester or Glasgow as the case may require) any amount of duty owed by him in respect of bets made with him on or before 21st January 1984.

Deposit by way of security for payment of the duty

10.—(1) Except as the Commissioners may otherwise require, every off-course bookmaker shall by way of deposit as security for payment of the duty—

(a) where he has carried on bookmaking before 15th January 1984, pay to the Collector—

(i) by not later than 17th January 1984, an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during the week ended 14th January 1984, and

(ii) by not later than 24th January 1984 an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during the week ended 21st January 1984;

(b) where he commences bookmaking on or after 15th January 1984, pay to the Collector—

(i) by not later than the first Tuesday following the week in which he commences, an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during that week, and

(ii) by not later than the Tuesday following the second week in which he has carried on bookmaking, an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during that week.

(2) Any bookmaker making a payment in pursuance of paragraph (1) above shall send therewith an advice, duly completed in the form numbered 1 in the Schedule to these Regulations.

Authorities and weekly statements

11.—(1) No off-course bookmaker shall commence bookmaking in any week unless and until he is in possession of a valid authority and weekly statement in the form numbered 2 in the Schedule to these Regulations.

(2) An authority and weekly statement shall not be valid unless before issue by or on behalf of the Collector there have been inserted in the spaces provided the name of the bookmaking business and the address of the bookmaking premises to which it relates and the date of the Saturday of the week for which it is to be used.

(3) Save as the Commissioners may otherwise allow, an authority and weekly statement shall be valid for use only by the bookmaker to whom, and for the off-course bookmaking premises in respect of which, it was issued.

(4) Any bookmaker shall produce his authority and weekly statement on demand to an officer and shall deliver it to him if he so requires.

(5) No bookmaker or other person shall alter or obliterate any entry made by or on behalf of the Collector on an authority and weekly statement.

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

(7) Any bookmaker to whom an authority and weekly statement has been issued shall not transfer, lend or share the use thereof, and no person shall accept the transfer, loan or share in the use thereof.

(8) The Commissioners may for reasonable cause refuse to issue, or may withdraw or revoke, any authority and weekly statement.

Records and accounts

12. Every off-course bookmaker shall enter or cause to be entered indelibly on his authority and weekly statement not later than noon on the first working day 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.

13.—(1) Every off-course bookmaker shall keep a betting duty account in the form numbered 3 in the Schedule to these Regulations and shall enter indelibly therein not later than the first working day following the end of any week—

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

(b) any overpayment or underpayment brought forward to the preceding week from the authority and weekly statement for any previous week.

(2) An off-course bookmaker shall upon demand produce the betting duty account to an officer.

(3) The betting duty account, whether in the hands of a bookmaker or any other person, shall be and shall remain the property of the Commissioners.

(4) Except as provided by paragraph (1) of this regulation, no person shall make any alteration or addition to the betting duty account otherwise than as directed by an officer.

Returns and payment of duty

14.—(1) Every off-course bookmaker shall furnish to the Collector not later than the Tuesday in each week the authority and weekly statement relating to the preceding week and containing full information on all matters for which the authority and weekly statement provides.

(2) Every person furnishing an authority and weekly statement in pursuance of this regulation shall complete and sign the declaration thereon, and shall send therewith to the Collector the amount of duty due.

Cessation of business

15. Except as the Commissioners may otherwise allow, an off-course bookmaker who ceases to carry on business for more than 28 days shall, at the end of 30 days from the date of his ceasing to carry on business pay to the Collector any amount of duty which he then owes, less the amounts which he has paid pursuant to regulation 10.

Forms

16. The Commissioners may bring into use in substitution for any of the forms in the Schedule to these Regulations a form to the like effect; and any reference in these Regulations to any form in the Schedule hereto shall be deemed to include a reference to any such substituted form.

C. Freedman,
Commissioner of Customs and Excise

29th November 1983.
King's Beam House
Mark Lane
London EC3R 7HE

SCHEDULE

Form No 1 (Regulation 10)

General Betting Duty

DUTY DEPOSIT ADVICE

Issued by/Return to

The Collector
H M Customs and Excise
Betting Duty Control Centre
Custom House
Trafford Road
SALFORD M5 2RD

BD Reference Number 1

I .....
(Insert full name of signatory)

hereby declare that the amount stated below is the amount, rounded down to the nearest five pounds, of general betting duty incurred by *[me] [the person responsible for payment of the general betting duty] during the

week ended .....

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

*Delete as appropriate

Amount of duty deposit 2 £

(Regulation 11)

Form No 2

GENERAL BETTING DUTY
BOOKMAKERS' AUTHORITY AND WEEKLY STATEMENT
(OFF COURSE)

Name of bookmaking business and address of bookmaking premises

PART 1 AUTHORITY

This Authority is valid for use ONLY during the week ending SATURDAY

PART 2 WEEKLY STATEMENT

Name of person responsible for paying duty if different from above

Betting Duty reference No

Statement for week ending Saturday

WEEK NUMBER

Particular of bets made		FOR OFFICIAL USE		
DAY	STAKES £ p			£ p
Sunday			Amount of stakes taken in the above week	
Monday				
Tuesday			Amount of duty due on the above stakes	
Wednesday				
Thursday			Deduct overpayment arising from previous return(s)	
Friday				
Saturday			Add underpayment arising from previous return(s)	
TOTAL STAKES				
Poundage/Percentage Uplift			TOTAL amount of duty to be paid	
Any to come Uplift				

DECLARATION BY SIGNATORY

I . . . . . *(insert full name of signa*

declare that 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 1981 made with the person responsible for payment of the general betting duty in the week shown on this return and of the duty due and payable on those bets

A remittance for the duty due is enclosed
Postal Order/Cheque Serial Number . . . .

Signature . . . . . Date. . . . 19

Status *(see Note 5 overleaf)* . . . . . .

This document is NOT TRANSFERABLE. It remains the property of the Commissioners of Customs and Excise and must be given up on demand

FOR OFFICIAL USE

£

Amount Received

Remittance Code 0 1 3 5

Initials

Post Opening Serial No

Form No 3

(Regulation 13)

Week Ending	Amount of bets made £	p	Amount of duty due on bets made £	p	Overpayments (deduct) £	p	Underpayments (add) £	p	Net amount of duty due £	p	Amount paid £	p	Date paid	For Official Use

Book Number .....

GENERAL BETTING DUTY
OFF–COURSE
BOOKMAKER'S BETTING DUTY ACCOUNT

Betting duty reference number .....

Person responsible for payment of the general betting duty

Name .....

Address .....

.....

.....

Address of bookmaking premises .....

.....

.....

Station date stamp

.....Officer

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations introduce new arrangements for payment of general betting duty by off-course bookmakers paying duty on a weekly basis. The principal change is that a bookmaker is no longer required to purchase in advance a betting duty sheet of the appropriate value, reflecting his duty liability in an earlier week adjusted to take account of any duty credit or duty debit brought forward from that earlier week. Instead he is required before commencing bookmaking in any week to hold a valid authority and weekly statement form, to be issued without charge (regulation 11); and to return the form duly completed, together with the exact amount of duty due, in the succeeding week (regulation 14). Those parts of the General Betting Duty Regulations 1973 which relate to the former system of payment are revoked or amended as appropriate. Provision is also made for a deposit by way of security to reflect the change from payment in advance to payment in arrears (regulation 10). The new arrangements take effect from the week beginning 22nd January 1984 and accordingly the Regulations come into force from that date except those which relate to the deposit by way of security which come into force a week earlier.

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