

Government Circular No. 27/70.

G.O. Reference No. L.2104/22/1

**ISLE OF MAN  
TO WIT**

By His Excellency Sir Peter Hyla Gawne Stallard, K.C.M.G., C.V.O., M.B.E.,  
Lieutenant Governor of the said Isle, &c., &c., &c.

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**THE BETTING ACT 1970**

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# **The Betting Duty Regulations 1970**

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I, the said Lieutenant Governor, by virtue of the powers conferred upon me by paragraphs 1 and 5 of the Third Schedule to the Betting Act 1970 (hereinafter called "the Act") and all others powers enabling me in that behalf Do hereby make the following Regulations :—

**PART I**

**BETTING DUTY SHEETS**

1. Every person liable to pay the general betting duty (hereinafter called "the duty") under the provisions of Section 9 (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 the form numbered 1 in Schedule 1 to these Regulations and in one of the denominations provided by the Commissioners and Excise for the Isle of Man (hereinafter called "the Collector").
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 the Collector of Customs and Excise for the Isle of Man (hereinafter called "the Collector").
5. When making an application for a sheet 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. A sheet shall be valid only for use at the bookmaking premises in respect of which it was issued.
7. 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.
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 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 Stamps Management Act 1936, as set out and adapted in Schedule 2 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 2 to these Regulations shall be commenced by order of the Commissioners.

## PART II

### BOOKMAKERS

12.—(1) A 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 1 in Schedule 1 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 bookmaking.

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

- (a) for each of the two weeks immediately succeeding the appointed day, 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.

13. A 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.

14.—(1) Every bookmaker shall —

- (A) keep a betting duty account in the form numbered 2 in Schedule 1 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 bookmaker shall make any alteration or addition to his betting duty account unless so directed by an officer.

15.—(1) A 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 the particulars of it on a slip at the time the bet is made.

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

- (a) be marked or caused to be marked by the bookmaker, at the time the particulars of the bet are recorded or the letter or telegram is received, 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 the period of two months intact and separate from those recording bets made on any other day, and in serial order of the identifying number applied under sub-paragraph (a) of paragraph (2) of this Regulation.

16. 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 sub-paragraph (a) of paragraph (2) of Regulation 15.

17. (1) Every 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 space 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.

18. Every 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 III

#### GENERAL

19. In these Regulations, unless the context otherwise requires —  
“denomination” means the amount of duty represented by a sheet.  
“week” means a period of seven consecutive days commencing on a Sunday and ending on a Saturday.

20. The Interpretation Acts 1949 to 1968 shall apply for the interpretation of these Regulations as they apply for the interpretation of an Act of Tynwald.

21.—(1) These Regulations may be cited as the Betting Duty Regulations 1970.

(2) Regulations 12 to 18 shall come into operation on the appointed day and the remainder on the fourteenth day prior to the appointed day.

(3) For the purposes of these Regulations “appointed day” means the day appointed by the Governor under section 13(2) of the Act for the purposes of section 9(1) thereof.

GIVEN under my hand this 27th day of February, 1970.

P. H. G. STALLARD,

Lieutenant Governor.

These Regulations were approved by Tynwald on 24th March 1970.

SCHEDULE I

Regulations 2 and 12.

FORM I

	<b>GENERAL BETTING DUTY BETTING DUTY SHEET</b>	Serial number
Betting duty reference number		
Name of book-making business Address of book-making premises		Official validating stamp
Name of person responsible for payment of the general betting duty		<b>THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE</b>
Sheet for the week ending Saturday .....of.....19.....		

Particulars of bets made			FOR OFFICIAL USE	CALCULATION OF DEBIT OR CREDIT to be carried forward to next sheet		
DAY	Total amount of bets made £. s. d.			£.	s.	d.
Sunday				Duty paid on purchase of this Sheet		
Monday				*Add CREDIT/*deduct DEBIT brought forward from last Sheet		
Tuesday						
Wednesday				BALANCE		
Thursday				†OVERPAYMENT or UNDERPAYMENT		
Friday				*Add overpayment		
Saturday				*Deduct underpayment		
Weekly total				BALANCE		
Amount of general betting duty payable on this week's bets				Deduct general betting duty payable on this week's bets		
				*DEBIT/CREDIT to be carried forward to next Sheet		

\*Delete as applicable.

†No entry relating to an overpayment or under payment should be made unless authorised by the proper officer of Customs and Excise.

**DECLARATION**

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



Stamps Management Act 1936 (as amended)

Section of Act.	Subject matter.	Provisions as adapted
2.	Definitions	<p>In this Act unless the context otherwise requires :</p> <p>The expression "Commissioners" means Commissioners of Custom and Excise.</p> <p>The expression "material" includes every sort of material upon which works 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.</p> <p>The expression "forge" and "forged" include counterfeit and counterfeited. The expression "sheet" means a betting duty sheet within the meaning of the Betting Duty Regulations 1970. The expression "justice" means Justice of the Peace and includes a High Bailiff.</p>
7.	Penalty for hawking sheets.	<p>(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, be liable to a fine of twenty pounds.</p> <p>(2) 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.</p>
13.	Certain offences in relation to dies and sheets.	<p>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:—</p> <p>(1) forges a die or sheet:</p> <p>(2) prints or makes an impression upon any material with a forged die;</p>

(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 utter or uses any forged sheets 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 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, handy-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 a 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 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 the person in whose possession and 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 when 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 for possession the sheets are found an acknowledgement of the number and particulars of the sheets and permit the sheets to be marked before the removal thereof.

23. Recovery of fines.

Any fines to which a person may be liable under this Act shall be recovered on summary conviction.