



BETTING ACT 1970

GENERAL BETTING DUTY ORDER 1998

Approved by Tynwald 17 February 1998

Coming into operation 1 March 1998

In exercise of the powers conferred on the Treasury by section 9 of the Betting Act 1970^(a), and of all other powers enabling it in that behalf, the following Order is hereby made :-

Citation, commencement and interpretation

1. (1) This Order may be cited as the General Betting Duty Order 1998 and, subject to section 9(2A) of the Betting Act 1970, shall come into operation on 1st March 1998.
- (2) In this Order, "international telephone bet" means a bet which -
 - (a) is made with a bookmaker in the Island by a person (including any agent or intermediary of the person originating the bet) who, at the time the bet is made, is outside the Island and the United Kingdom; and
 - (b) is communicated to the bookmaker by means of a telecommunications system within the meaning of section 2(1) of the Telecommunications Act 1984^(b).

General betting duty

2. The amount of general betting duty to be charged pursuant to section 9 of the Betting Act 1970 shall be -
 - (a) 6 per cent. of the amount staked, or
 - (b) in the case of an international telephone bet, 0.3 per cent. of the amount staked.

^(a) 1970 c.1.


^(b) 1984 c.11.

Made this

20th day of

JAN.

1998



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order reduces the standard rate of general betting duty, set by Tynwald Resolution of 14th July 1981, from 8% to 6%, and introduces a new reduced rate of duty for international telephone betting.

The rate of general betting duty for international telephone bets set by this Order is 0.3%.

“International telephone bets” are bets received by a bookmaker on the Island from persons situated outside the Island and United Kingdom, which are communicated to the bookmaker by telephone or other electronic means.