



THE BETTING ACT 1970

BETTING DUTY REGULATIONS 1998

Approved by Tynwald 18 March 1998

Coming into operation 6 April 1998

In exercise of the powers conferred on the Treasury by paragraphs 1 and 5 of Schedule 3 to the Betting Act 1970^(a), and of all other powers enabling it in that behalf, the following Regulations are hereby made :-

Citation and commencement

1. (1) These Regulations may be cited as the Betting Duty Regulations 1998.
- (2) These Regulations shall, subject to paragraph 16 of Schedule 3 to the Betting Act 1970, come into operation on 6 April 1998.

Application and transitional

2. (1) The following provisions of this regulation shall apply to all bookmakers.
- (2) A bookmaker shall by not later than 7 April 1998 pay to the Collector of Customs and Excise any amount of general betting duty owed by him in respect of bets made with him before 5 April 1998.

Amendment

3. The Betting Duty Regulations 1984^(b) shall be amended as follows.
4. Omit regulation 9(2).
5. In the title to regulation 10, omit the word "weekly".
6. In regulation 10 -
 - (a) for the word "week", wherever it occurs, substitute "period";
 - (b) omit the word "weekly", wherever it occurs;

^(a) Vol. XXI p.220.

^(b) G.C. 44/84

- (c) in paragraph (2), for the word “date” substitute “dates”;
 - (d) in paragraph (2), for the word “Saturday” substitute “first and last days”;
 - (e) for the words “Finance Board” in paragraphs (3) and (6) substitute “Treasury”.
7. In regulation 11 -
- (a) omit the word “weekly”;
 - (b) for the words “day on” substitute “week in”;
 - (c) for the words “on that day” substitute “in that week”.
8. In regulation 12 -
- (a) in sub-paragraph (1)(b) omit the word “weekly”;
 - (b) in sub-paragraph (1)(b) for “week” substitute “period”;
 - (c) in paragraph (3) for “Finance Board” substitute “Treasury”.
9. In regulation 13 -
- (a) for the words “Tuesday in each week” substitute “fifteenth day following the end of the period to which it relates”;
 - (b) omit the word “weekly” on both occasions it occurs;
 - (c) for the words “preceding week”, on the second occasion it occurs, substitute “period”.
10. For the form numbered 1 in the Schedule to the Regulations substitute the form reproduced in the Schedule to these Regulations.
11. In regulation 2 of the Betting Duty Regulations 1970^(c), for the words and figure “numbered 2” substitute “numbered 1”.

^(c) G.C. 27/70, as amended by G.C. 44/84.

GENERAL BETTING DUTY

BOOKMAKERS' AUTHORITY AND STATEMENT

Name of bookmaking business and address of bookmaking premises

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PART 1 AUTHORITY

This Authority is valid for use ONLY during the period inclusive

PART 2 STATEMENT

Name of person responsible for paying duty if different from above		Betting Duty reference No
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Statement for period ending	Period Number
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Particular of bets made	STAKES		FOR OFFICIAL USE		£ p	
	£	p			£	p
Week 1			FOR OFFICIAL USE	Amount of stakes taken in the above period		
Week 2				Amount of duty due on the above stakes		
Week 3				Deduct overpayment arising from previous statement(s)		
Week 4				Add underpayment arising from previous statement(s)		
Week 5				TOTAL amount of duty to be paid		
TOTAL STAKES						

DECLARATION BY SIGNATORY

I _____ (insert full name of signatory)

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 Act 1970 made with the person responsible for payment of the general betting duty in the period shown on this statement and of the duty due and payable on those bets.

* remittance for the duty due is enclosed

PO/Cheque Serial No _____

FOR OFFICIAL USE					
Amount received	<table border="1" style="width: 100%;"> <tr> <th style="width: 50%;">£</th> <th style="width: 50%;">p</th> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	£	p		
£	p				
Initials					
Date					

Signature _____

Date _____ 19__

Status (see Note 5 overleaf) _____

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

1. For guidance on how to complete this form please see Notice No. 451 (MAN).
2. Unless otherwise allowed a separate statement and declaration must be completed for each premises at which bets are received.
3. Failure to complete a statement and declaration or the completion of a statement or declaration which is false in any material particular may involve heavy penalties. A statement which is incomplete or qualified in any way (e.g. marked "Provisional") does not comply with the law.
4. Part 2 of this form must be properly completed and signed at the end of the period to which it relates.
5. The declaration in Part 2 of this form must be signed by:-
 - (a) the proprietor of the business if an individual;
 - (b) a partner if a partnership;
 - (c) a director or the company secretary in the case of a limited or other incorporated company; or
 - (d) an authorised signatory.
6. The statement and declaration with the duty due (unless paid by credit transfer) must be posted to

The Collector, Isle of Man Customs and Excise, PO Box No. 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG

not later than fifteen days after the end of the period to which it relates.
7. Notes or coins should be sent by Registered Post.
8. Payment by credit transfer must be approved in advance with Customs and Excise.

FOR OFFICIAL USE

Checked.

Observations.

Initials _____ Date _____ 19 _____

Verification by the officer

- * Signature acknowledged
- * Compared with BD 22A
- * Statement verified

- * Delete as necessary

Results of verification

Station date stamp

Made

11th Feb. 1998



Minister for the Treasury

EXPLANATORY NOTE
(This note is not part of the Regulations)

These Regulations amend the Betting Duty Regulations 1984 and provide for the replacement of the weekly returns submitted by bookmakers in the Island with monthly returns.

Regulation 2 provides for the payment of any duty remaining as owed under the system of weekly returns.

The Regulations also make other minor amendments to the 1984 Regulations, and correct a typographical error in the Betting Duty Regulations 1970.