



BETTING ACT 1970

BETTING DUTY (GENERAL) (AMENDMENT) REGULATIONS 2003

Approved by Tynwald

8th April 2003

Coming into operation

1 April 2003

In exercise of the powers conferred on the Treasury by paragraph 1 of the Third Schedule 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. These Regulations may be cited as the Betting Duty (General) (Amendment) Regulations 2003 and, subject to paragraph 16 of the Third Schedule to the Betting Act 1970, shall come into operation on 1 April 2003.

Amendment

2. In the Betting Duty (General) Regulations 2001^(b) for the form in the Schedule substitute the form in the Schedule to these Regulations.

^(a) Vol. XXI, p.220.

^(b) S.D. No. 652/01.



For the period from _____ **to** _____

(These dates must not be altered without the agreement of Customs and Excise)

Blank space for the start date.

Name of Licensed operator _____

Period	To reach Customs no later than	Betting Duty Ref No
1. Aggregate of amounts due to you for bets made in the period	£	
2. Aggregate of amounts paid as winnings by you in the period	£	
3. Amount of net stake receipts for bets	£	
4. Duty due on bets	£	
5. DEDUCTIONS of any overdeclaration made on previous return(s)	£	
6. ADDITIONS of any underdeclaration made on previous return(s)	£	
7. Net amount of duty to be paid	£	
Payment in euro may be made subject to the conditions in Notice 920 (MAN) Net amount of duty to be paid in euro	€	

DECLARATION BY SIGNATORY (please read explanatory notes overleaf)

I _____ (full name in BLOCK LETTERS) 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

Signature _____

Date _____ 20 _____

Status _____

(see Note 5 overleaf)

WARNING

Failure to furnish a statement or pay the duty, making a declaration which is false, or the furnishing of a statement which is false in any material particular are offences, which may involve heavy penalties.

If you are enclosing a payment, please indicate how it is being made

Cash/ cheque	Electronic transfer (BACS etc)	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Amount received
23 10 02 01

Date

Initials

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 (eg. 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 either of the following:
 - 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 received by
 The Collector, Isle of Man Customs and Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG
 no later than the fifteenth day of the month following the end of the period to which it relates.
7. Make cheques and postal orders payable to "IOM Government". Notes or coins should be sent by Registered Post.
8. Payment by credit transfer must be approved in advance with Customs and Excise.
9. Nil returns are required

DATA PROTECTION ACT

The Treasury collects information in order to administer the taxes for which it is responsible (such as VAT, excise duties, air passenger duty) and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include police, other government departments and agencies.

FOR OFFICIAL USE *

Checked
 Observations

Input Date	Initials
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Initials _____

Date _____ 20____

Verification by the Officer

- * Signature acknowledged
- * Statement verified
- * *(Delete as necessary)*

Results of Verification

Date Stamp

Made this 5th day of March 2003



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations replace the form of authority and return prescribed by means of the Betting Duty (General) (Amendment) Regulations 2002^(c).

^(c) S.D. No. 70/02, which amended the Betting Duty (General) Regulations 2001 [S.D. No. 652/01].