



ONLINE GAMBLING REGULATION ACT 2001

ONLINE GAMBLING DUTY (AMENDMENT) ORDER 2003

Approved by Tynwald

8th April 2003

Coming into operation

1 April 2003

In exercise of the powers conferred on the Treasury by section 5(3) of the Online Gambling Regulation Act 2001^(a), and of all other powers enabling it in that behalf, the following Order is hereby made:-

Citation and commencement

1. This Order may be cited as the Online Gambling Duty (Amendment) Order 2003 and shall come into operation on 1 April 2003.

Amendment

2. In the Online Gambling Duty Order 2001^(b) for the form in the Schedule to the Order substitute the form in the Schedule to this Order.

^(a) 2001 c.10.

^(b) S.D. No. 254/01.

SCHEDULE

Article 2



For the period from _____ to _____

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

[Empty box for period start date]

Name of Licensed operator _____

Period	To reach Customs no later than	Betting Duty Ref No
1. Amount of all bets and stakes made or price of chances sold	£	
2. Less the value of all winnings and prizes due	£	
3. Gross gaming yield	£	
4. Duty payable	£	
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 the gross gaming yield chargeable with online gambling duty under the Online Gambling Regulations ACT 2001 for the period shown on this statement and of the duty due and payable on that gross gaming yield

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

Amount received

23 10 15 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)*

Date Stamp

Results of Verification

Made this

5th

day of

March

2003



Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order replaces the monthly return statement form contained in the Online Gambling Duty Order 2001.