



CUSTOMS AND EXCISE ACT 1993

POOL BETTING (ISLE OF MAN) (AMENDMENT) ORDER 2005

Approved by Tynwald

17 May 2005

Coming into operation

1 April 2005

In exercise of the powers conferred on the Treasury by section 2 of the Customs and Excise Act 1993^(a), as applied by section 3(2) of the Pool Betting (Isle of Man) Act 1961^(b), 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 Pool Betting (Isle of Man) (Amendment) Order 2005 and shall come into operation on 1st April 2005.

Amendment

2. In section 2 of the Pool Betting (Isle of Man) Act 1961 add the following –

“(7) In this Part and the Schedule, “bet” does not include any bet made or stake hazarded in the course of, or incidentally to, any gaming.”.

Made this *23rd* day of *March* 2005

Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 2 of the Pool Betting (Isle of Man) Act 1961 and makes it clear that pool betting duty is not chargeable on any bet made in, or stake hazarded in, the course of any gaming.

The amendment brings Island law into line with the law of the United Kingdom, as required under the terms of the Customs and Excise Agreement.

^(a) 1993 c.7.

^(b) Vol. XIX, p.317.

