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STATUTORY INSTRUMENTS

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**1987 No. 1963**

**CUSTOMS AND EXCISE**

**The General Betting Duty Regulations 1987**

*Made* - - - - 19th November 1987  
*Laid before the House of*  
*Commons* - - - - 27th November 1987  
*Coming into force* - - 20th December 1987

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 12(2) of, and paragraph 2 of Schedule 1 to, the Betting and Gaming Duties Act 1981<sup>(1)</sup> and of all other powers enabling them in that behalf, hereby make the following Regulations:

**PART I**  
**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the General Betting Duty Regulations 1987 and shall come into force on 20th December 1987.

**Interpretation**

2.—(1) In these Regulations, unless the context otherwise requires —

“the Act” means the Betting and Gaming Duties Act 1981;

“Collector” means the Collector of Customs and Excise, Manchester;

“duty” means general betting duty chargeable under section 1 of the Act;

“month” means a calendar month or such other period as the Commissioners allow;

“occupier” includes —

- (a) any person who provides or intends to provide facilities on any track for any persons engaging or proposing to engage in any activity by reason of which they are or may be or may become liable for the payment of duty;
- (b) any person who permits or intends to permit any such activity on any track; and

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(1) 1981 c. 63; paragraph 2 of Schedule 1 was amended by the Finance Act 1987 (c. 16), section 3(3).

(c) any organiser of a meeting;

“officer” means the proper officer of Customs and Excise;

“off-course bet” means a bet which is not an on-course bet;

“off-course bookmaker” means a person who intends to carry on or is carrying on bookmaking other than at a meeting;

“on-course bookmaker” means a person who intends to carry on or is carrying on bookmaking at a meeting.

(2) In these Regulations any reference to a form prescribed in the Schedule to these Regulations includes a reference to a form to the like effect which has been approved by the Commissioners.

### **Revocation and savings**

3.—(1) Subject to paragraph (2) below, the General Betting Duty Regulations 1986(2) and the General Betting Duty (Amendment) Regulations 1987(3) are hereby revoked.

(2) The revoked Regulations, insofar as they relate to accounting periods, returns and payments of duty shall continue to apply to periods partly completed at the date of revocation.

## **PART II**

### **OFF-COURSE BOOKMAKERS**

#### **Records**

4.—(1) An off-course bookmaker shall not accept a bet unless —

- (a) in the case of a bettor in person, the particulars are recorded on a slip at the time that the bet is made;
- (b) in the case of a bet made by letter or other method involving the delivery or print out of paper bearing details of the bet, he retains the letter or other paper; and
- (c) in the case of a bet made by telephone, or any other method not covered by sub-paragraphs (a) and (b) above, he records particulars of it on a slip, or in such other manner as the Commissioners allow.

(2) Slips, letters and other papers recording a bet made with an off-course bookmaker on any day shall, unless the Commissioners otherwise allow —

- (a) immediately be marked or be caused to be marked by the bookmaker with the first unused number from a consecutive series starting with 1 and ending with not less than 9,999;
- (b) be kept by the bookmaker on the premises on which the bets to which they relate are made; and
- (c) be kept by the bookmaker for a period of 6 months intact and separate from those recording bets made on any other day and shall be produced or delivered on demand to an officer.

#### **Vouchers**

5. In the case of a bet by a bettor in person, the off-course bookmaker shall immediately issue to the bettor a voucher bearing the same number as in regulation 4(2)(a) above.

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(2) S.I.1986/400.

(3) S.I. 1987/312.

### **Returns and payments**

6.—(1) Every off-course bookmaker shall complete and sign a return and shall furnish such return to the Collector.

(2) A return under this regulation shall be made monthly in the form numbered 1 in the Schedule to these Regulations and such return shall be furnished not later than the 15th day following the end of the month to which it relates.

(3) At the time of making the return required by this regulation the off-course bookmaker shall pay to the Collector the amount of duty due.

### **Accounts — off-course**

7.—(1) Save as the Commissioners otherwise allow, every off-course bookmaker shall keep a betting duty account in the form numbered 2 in the Schedule to these Regulations.

(2) Every off-course bookmaker shall, by noon on the first working day following the day on which the bets were made, indelibly complete the daily account contained in the betting duty account.

(3) Every off-course bookmaker shall, at the time payment is due under regulation 6 above, indelibly complete the summary account contained in the betting duty account.

(4) Every off-course bookmaker shall upon demand produce his betting duty account to an officer; and that betting duty account, whether in the hands of the bookmaker or another person, shall be and remain the property of the Commissioners.

(5) No-one shall make any alteration or addition to a betting duty account except in accordance with this regulation or except as directed by an officer.

## **PART III**

### **ON-COURSE BOOKMAKERS**

#### **Notification**

8. An on-course bookmaker shall not accept an off-course bet unless he has given the Commissioners 7 clear days' notice in writing that he intends to accept such bets.

#### **Field books**

9.—(1) Save as the Commissioners otherwise allow, every on-course bookmaker shall —

- (a) keep a field book and retain it for a period of 6 years after the last entry made therein; and
- (b) keep his current field book at his stand during the time he is carrying on bookmaking and on demand produce it to an officer.

(2) Every field book shall —

- (a) be a volume with permanently bound pages; and
- (b) indelibly bear the name and betting duty reference number of the bookmaker; and
- (c) have each page consecutively and indelibly numbered.

#### **Entries in field books**

10.—(1) Every on-course bookmaker shall, on receipt of a bet, immediately enter in his field book —

- (a) the date and amount of the bet;

- (b) the event and the contingency which are the subjects of the bet;
- (c) in respect of a bet received by telephone the letter “T”;
- (d) in respect of an off-course bet the word “OFF”; and
- (e) in respect of a bet placed by a bookmaker, the name of that bookmaker.

(2) Every on-course bookmaker shall, immediately after each event, enter in his field book the total amount of off-course bets received by him in respect of that event.

(3) Save as the Commissioners otherwise allow, every on-course bookmaker shall, within 7 days of receiving a bet placed by a bookmaker, enter in his field book the betting duty reference number of that bookmaker.

(4) Save as the Commissioners otherwise allow, all entries in field books shall be made indelibly.

### **Returns and payments**

**11.** Every on-course bookmaker who accepts an off-course bet shall comply with regulation 6 above (returns and payments) as if he were an off-course bookmaker, but shall declare only off-course bets.

### **Accounts — off-course**

**12.** Every on-course bookmaker who accepts an off-course bet shall comply with regulation 7 above (accounts) as if he were an off-course bookmaker, but shall enter only details of off-course bets.

## **PART IV**

### **TRACK OCCUPIERS**

### **Notice of meeting**

**13.** Every track occupier shall give notice in writing to the Commissioners 7 days before the date of any meeting specifying the date and the time of the meeting.

### **Changes to meetings**

**14.** Save as the Commissioners otherwise allow, the track occupier shall, if he intends to make either of the following changes, give notice in writing of the change to the Commissioners 7 days before the change takes place —

- (a) in the occupation of the track by its transfer to any other person; or
- (b) in the days or times when meetings are to be held.

### **Notice of irregularities**

**15.** A track occupier shall, immediately it is known to him, bring to the notice of the Commissioners or of an officer any contravention or attempted contravention of these Regulations by a bookmaker.

## PART V GENERAL

### **Security**

**16.** The Commissioners may require a bookmaker to provide security for the payment of any duty which is or may become due from him.

King's Beam House,  
Mark Lane,  
London EC3R 7HE  
19th November 1987

*Bryce Knox*  
Commissioner of Customs and Excise

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

SCHEDULE

(Regulation 6)

Form No. 1

(Regulation 6)



**General Betting Duty  
Bookmaker's Monthly Return**

**BD 211**

For the period \_\_\_\_\_ to \_\_\_\_\_  
(These dates must not be altered without the agreement of Customs and Excise)

Period
Due to reach BDCC by

- You must ensure that the completed form and any duty payable are received no later than the due date by the Collector, BDCC, Custom House, Trafford Road, Salford M5 2RD. Allow for delays in the post.
- Envelopes have been provided for your use.
- Nil returns are required.
- Make cheques and postal orders payable to 'HM Customs and Excise' and crossed 'account payee'. Do not send cash. If you must send cash, in your own interest use registered post.

Betting Duty Reference No.
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Fold here

		£	p
Amount of stakes taken in the above period	1		
Amount of duty due on the above stakes	2		
Deduct any overdeclaration made on previous return(s) (except those notified in writing by Customs and Excise)	3		
Add any underdeclaration made on previous return(s) (except those notified in writing by Customs and Excise)	4		
<b>Net amount of duty due</b>	<b>5</b>		

**Declaration by Signatory**

I, .....  
(Full name in BLOCK LETTERS)

declare that the information given above is true and complete.

A remittance for the duty due is enclosed.

Signed .....

Date .....

**Warning**

Failure to furnish a return, the furnishing of a return which is false in any material particular or failure to pay duty by the due date are offences which may involve heavy penalties.

FOR OFFICIAL USE					
Amount Received	£	p			
Remittance Code	Ø	1	3	5	7
Initials					
Post Opening Serial No.					

Form No. 2



**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(iv) on-course bookmakers are no longer required to possess and produce an authority before commencing bookmaking at a track and to number bets and issue betting tickets;

(b) TRACK OCCUPIERS (PART IV)

Track occupiers are no longer required to hold and furnish track registers, require production of authorities and signature of track attendance registers.

(c) TOTALISATOR OPERATORS

Totalisator operators are no longer required to make returns and payments or keep a betting duty account.

The Regulations come into force on the 20th December 1987.