
STATUTORY INSTRUMENTS

1987 No. 312

CUSTOMS AND EXCISE

The General Betting Duty (Amendment) Regulations 1987

<i>Made</i>	- - - -	<i>3rd March 1987</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>6th March 1987</i>
<i>Coming into force</i>	- -	<i>29th March 1987</i>

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⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the General Betting Duty (Amendment) Regulations 1987 and shall come into force on 29th March 1987.

2.—(1) For regulation 13(2) of the General Betting Duty Regulations 1986⁽²⁾ there shall be substituted the following—

“(2) A return under this regulation shall be made monthly in the form numbered 4 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.”.

(2) The form numbered 3 in the Schedule to the General Betting Duty Regulations 1986 shall be omitted.

(3) This regulation does not apply in respect of bets made before 29th March 1987.

King's Beam House,
Mark Lane,
London EC3R 7HE
3rd March 1987

Peter Jefferson-Smith
Commissioner of Customs and Excise

(1) 1981 c. 63.
(2) S.I.1986/400.

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Regulations)

The administration of general betting duty has been centralised by stages at a national Betting Duty Control Centre (BDCC) at Manchester. These regulations enable this programme to be completed by simplifying the accounting procedures for off-course bookmakers.

The Regulations come into force from 29th March 1987 when the current system of weekly returns and payments is replaced by a monthly payment system. From that date Regulation 13(2)(a) of the General Betting Duty Regulations 1986 is revoked.