



BETTING ACT 1970

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1 to 8.

General betting duty

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Received Royal Assent: 4 February 1970

Passed: 17 February 1970

AN ACT

to amend the law with respect to betting and to provide for the licensing of bookmakers and bookmaking offices.

1 to 8

[Ss 1 to 8 repealed by Gaming, Betting and Lotteries Act 1988 Sch 9.]

General betting duty

[Heading substituted by SD273/01.]

9 The duty

A duty of excise to be known as general betting duty shall be charged in accordance with sections 9A to 9F.

[S 9 substituted by SD273/01.]

9A Bookmakers: general bets

(1) General betting duty shall be charged on a bet made with a bookmaker who is in the Island.

(2) General betting duty shall be charged on pool betting which-

- (a) relates only to horse racing or dog racing, and
- (b) is not on-course betting.

[Subs (2) substituted by SD567/04.]

(2A) Subsection (1) does not apply to a bet made using a gaming machine, within the meaning of section 23 of the Value Added Tax Act 1996, where VAT is charged in respect of the use.

[Subs (2A) inserted by SD598/06.]

(3) Subsection (2) does not apply to pool betting if-

- (a) the promoter is outside the Island and United Kingdom, and
- (b) it is conducted otherwise than by means of a totalisator situated in the Island or United Kingdom.

[Subs (3) substituted by SD567/04.]

(4) In this section, the expression 'pool betting' does not include pool betting which is sponsored pool betting, and for this purpose 'sponsored pool betting' means totalisator facilities which are approved for this purpose by the Treasury or provided by the person having management of the track.

[First subs (4) inserted by SD567/04.]

(4) General betting duty shall be charged on a spread bet made with a bookmaker who-

- (a) is in the Island, and
- (b) holds a bookmaker's permit.

(5) The amount of general betting duty to be charged-

- (a) without prejudice to any regulation made under paragraph 1 of the Third Schedule to this Act, shall be due on the making of the bet;
- (b) in respect of bets made with a bookmaker in an accounting period shall be-
 - (i) for net stake receipts not exceeding £20 million per annum
 - (ii) for net stake receipts of more than £20 million per annum, but not exceeding £40 m
 - (iii) for net stake receipts exceeding £40 million per annum

or such other amount as the Treasury may by order prescribe.

[Para (b) substituted by SD618/07.]

(6) In this section, 'international telephone bet' means a bet which-

- (a) is made with a bookmaker in the Island by a person (including any agent or intermediary of the person originating the bet) who, at the time the bet is made, is outside the Island and the United Kingdom; and
- (b) is communicated to the bookmaker by means of a telecommunications system within the meaning of the Telecommunications Act 1984.

(7) An order under subsection (5) shall not have effect unless it is approved by Tynwald.

[S 9A inserted by SD273/01.]

9B Net stake receipts

(1) For the purposes of a charge under a provision of section 9 in respect of the class of bets to which the provision applies, the amount of a person's net stake receipts for an accounting period is X minus Y, where-

- (a) X is the aggregate of amounts which fall due to that person in the accounting period in respect of bets of that class made with him, and
- (b) Y is the aggregate of amounts paid by the person in that period by way of winnings to persons who made bets of that class with him (irrespective of when the bets were made or determined).

[Para (b) substituted by SD435/03.]

(2) Where-

- (a) a person makes a bet other than a spread bet, and
- (b) the sum which he will lose if unsuccessful is known when the bet is made,

that sum shall be treated for the purposes of subsection (1)(a) as falling due when the bet is made (irrespective of when it is actually paid or required to be paid).

(3) Where the amount of a person's net stake receipts is zero or a negative amount, it shall be disregarded for the purposes of section 9 except as provided for by section 9BA.

[Subs (3) amended by SD570/03.]

(4) In calculating an amount due to a person in respect of a bet, no deduction shall be made in respect of-

- (a) any other benefit secured by the person who makes the bet as a result of paying the money,
- (b) a person's expenses, whether in paying duty or otherwise, or
- (c) any other matter.

(5) Where a person makes a bet in pursuance of an offer which permits him to pay nothing or less than the amount which he would have been required to pay without the offer, he shall be treated for the purposes of this section as being due to pay that amount-

- (a) to the person with whom the bet is made, and
- (b) at the time when the bet is made.

(6) For the purpose of subsection (1)(b) the reference to an amount due to a person includes a reference to holding it in an account if the person is notified that the amount is being held for him in the account and that he is entitled to withdraw it on demand.

(7) In the application of this section to a charge under section 9(3), a reference to bets made with a person shall be treated as a reference to bets made by means of facilities provided by him.

[S 9B inserted by SD273/01.]

9BA Relief for losses

(1) This section applies where the amount of a person's net stake receipts for an accounting period in respect of a class of bets (calculated in accordance with section 9B(1)) is a negative amount.

(2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net stake receipts in respect of the same class of bets for that period.

(3) If the amount of those net stake receipts for that following accounting period-

- (a) is not a positive amount, or
- (b) is less than the amount carried forward,

the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net stake receipts for that period in respect of the same class of bets.

[S 9BA inserted by SD570/03.]

9C

[S 9C repealed by SD570/03.]

9D Liability to pay

(1) All general betting duty chargeable in respect of-

- (a) bets made in an accounting period, or
- (b) in the case of duty chargeable under section 9DA, bets determined in an accounting period,

shall become due at the end of that accounting period.

[Subs (1) substituted by SD265/03.]

(2) In the case of bets made with a bookmaker in an accounting period the general betting duty shall be paid-

(a) when it becomes due, and

(b) by the bookmaker.

(3) But general betting duty which is due to be paid by a bookmaker in respect of bets may be recovered from the following persons as if they and the bookmaker were jointly and severally liable to pay the duty-

(a) the holder of a bookmaker's permit for the business in the course of which the bets were made;

(b) a person responsible for the management of that business;

(c) where the bookmaker is a company, a director.

(4) In the case of bets made in an accounting period by means of facilities provided by a person as described in section 9A(4) the general betting duty shall be paid-

(a) when it becomes due, and

(b) by the person who provides the facilities.

[Subs (4) amended by SD567/04.]

(5) This section is without prejudice to paragraph 1 of the Third Schedule to this Act or regulations made under it.

[S 9D inserted by SD273/01.]

9DA Betting exchanges

(1) This section applies where-

(a) one person makes a bet with another person using facilities provided by a third person in the course of a business, and

(b) that business is one that does not involve the provision of premises for use by persons making or taking bets.

(2) General betting duty shall be charged on the amounts ('commission charges') that the parties to the bet are charged, whether by deduction from winnings or otherwise, for using those facilities.

(3) No deductions shall be allowed from commission charges.

(4) The amount of duty charged under this section in respect of bets determined in an accounting period shall be 10 per cent of the commission charges relating to those bets.

(5) For the purposes of this section, and section 9E(4) so far as relating to this section, a person who arranges for facilities relating to a bet to be provided by another person shall be treated as providing them himself (and the other person shall not).

[S 9DA inserted by SD265/03 with saving.]

9E Bet-brokers

(1) This section applies where-

- (a) one person (the 'bettor') makes a bet with another person (the 'bet-taker') using facilities provided in the course of a business, other than a betting-exchange business, by a third person (the 'bet-broker'), or

[Para (a) amended by SD265/03.]

- (b) one person (the 'bet-broker') in the course of a business makes a bet with another person (the 'bet-taker') as the agent of a third person (the 'bettor') (whether the bettor is a disclosed principal or an undisclosed principal).

(2) and (3)

[Subss (2) and (3) repealed by SD265/03.]

(4) For the purposes of sections 9 to 9D-

- (a) the bet shall be treated as if it were made separately by the bettor with the bet-broker and by the bet-broker with the bet-taker,
- (b) the bet-broker shall be treated as a bookmaker in respect of the bet,
- (c) the aggregate of amounts due to be paid by the bettor in respect of the bet shall be treated as being due separately to the bet-broker and to the bet-taker (and any amount due to be paid by the bet-broker to the bet-taker shall be disregarded), and
- (d) a sum due to a bettor from the bet-taker by way of winnings in respect of the bet shall be treated as being due separately from the bet-taker and by the bet-broker at that time and for that purpose (and any sum paid by or due from the bet-broker shall be disregarded).

[Subs (4) amended by SD265/03.]

(5) This section does not apply to bets made by way of pool betting.

(6) Where there is any doubt as to which of two persons is the bettor and which the bet-taker for the purposes of subsection (1)(a), whichever of the two was the first to use the facilities of the bet-broker to offer the bet shall be treated as the bet-taker.

(7) In subsection (1)(a), 'betting-exchange business' means a business as is mentioned in section 9DA(1).

[S 9E inserted by SD273/01. Subs (7) added by SD265/03.]

9F Accounting period

(1) For the purposes of sections 9 to 9E-

- (a) each calendar month is an accounting period, but
- (b) the Treasury may provide in regulations under paragraph 1 of the Third Schedule to this Act for some other specified period to be an accounting period.

(2) Regulations made by virtue of subsection (1)(b) may-

- (a) make provision which applies generally or only in relation to a specified person or class of person;
- (b) make different provision for different purposes;
- (c) make transitional provision.

[S 9F inserted by SD273/01.]

10 Additional or supplementary provisions as to duties on betting

(1) Where particulars of an intended bet on which the general betting duty or pool betting duty would be chargeable and the stake on that bet are collected for transmission to the person by whom that duty would fall to be paid by some other person, whether or not a bookmaker, who holds himself out as available for so collecting and transmitting them, but are in fact not so transmitted, the bet shall be deemed to have been made but the duty in respect thereof shall be paid by that other person.

(2) Subject to subsection (3) of this section-

- (a) section four of the Pool Betting (Isle of Man) Act, 1961 (which prohibits certain activities with a view to protecting the revenue derived from the pool betting duty) shall have effect for the purposes of the general betting duty as well as the pool betting duty and, in addition to the bets to which it already applies, shall apply to all bets made on or after the appointed day with a bookmaker outside the Isle of Man, whether or not made by way of pool betting; and

[Para (a) amended by SD248/02.]

- (b) any bookmaker in the Isle of Man who on or after the appointed day makes or offers to make with a bookmaker outside the Isle of Man any bet to which the said section four applies shall be guilty of an offence under that section.

(3) The said section four shall not apply-

- (a) to any bet which is made by way of pool betting if-
 - (i) the bet is not made by means of a totalisator,
 - (ii) the promoter is in Great Britain or Northern Ireland,
 - (iii) the bet is chargeable with a duty imposed by or under an Act of Parliament which corresponds to pool betting duty, and
 - (iv) the duty mentioned in sub-paragraph (iii) is chargeable on the bet at a rate not less than the appropriate rate of pool betting duty; or

[Para (a) substituted by SD273/01 and amended by SD248/02.]

(aa) to any bet which is made with a bookmaker if-

- (i) it is not made by way of pool betting,

[Subpara (i) amended by SD248/02.]

- (ii) the bookmaker is in Great Britain or Northern Ireland,
- (iii) a duty is imposed by or under an Act of Parliament in respect of bookmaker's receipts from bets of that kind, and
- (iv) the rates and method of calculation of that duty result in no less duty being charged in respect of bets of that kind than is charged by way of general betting duty in respect of bets of that kind; or

[Para (aa) inserted by SD273/01.]

- (b) to any bet made by means of a totalisator situated in a country outside the Isle of Man on a horse race taking place in that country; or
- (c) to any bet in respect of an event taking place outside the Isle of Man made by a bookmaker in the Isle of Man-
 - (i) by means of a totalisator situated outside the Isle of Man, or
 - (ii) with a bookmaker outside the Isle of Man, if it is shown that bets in respect of that event have been made in the Isle of Man with the first-mentioned bookmaker by other persons.

(4) For the avoidance of doubt it is hereby declared that nothing contained in or done under the provisions of the Pool Betting (Isle of Man) Act, 1961, section nine of this Act or subsection (1) of this section shall make lawful anything which would be unlawful apart from those provisions.

(5) The supplemental provisions set out in the Third Schedule to this Act shall have effect with respect to the duties relating to betting.

10AA Further prohibitions for protection of the revenue: overseas bet-brokers

- (1) Subject to subsection (2), a person shall be guilty of an offence if-
- (a) he knowingly issues, circulates or distributes in the Island, or has in his possession for that purpose, any advertisement or other document inviting the use of or otherwise relating to bet-broking services, and
 - (b) any person providing any of the bet-broking services concerned-
 - (i) is outside the Island, and
 - (ii) provides them in the course of a business.

(2) This section does not apply to any bet to which section 10(3)(aa) would apply if, in paragraph (aa) of that section, for the word 'bookmaker' were substituted 'bet-broker'.

(3) In this section, 'bet-broking services' means-

- (a) facilities provided by a person that may be used by other persons in making bets with third persons, or
- (b) a person's services of acting as agent for other persons in making bets on their behalf with third parties (whether the persons on whose behalf the bets are made

are disclosed principals or undisclosed principals).

(4) In subsection (3), 'bet' means a bet other than one made by way of pool betting.

(5) A person who gets or tries to get any advertisement or other document given or sent to him shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.

[S 10AA inserted by SD520/02.]

10AB Offences under section 10 and 10AA

(1) This section applies where a person is guilty of an offence under section 10AA (a 'relevant offence').

(2) In the case of the person's first conviction for a relevant offence, he is liable-

- (a) on summary conviction to a penalty not exceeding £5,000, or
- (b) on conviction on information to a penalty of any amount.

(3) In the case of a second or subsequent conviction of the person for a relevant offence, he is liable-

- (a) on summary conviction to a penalty not exceeding £5,000 or to imprisonment for a term not exceeding three months or both, or
- (b) on conviction on information to a penalty of any amount or to imprisonment for a term not exceeding one year or both.

[S 10AB inserted by SD520/02.]

10A Treasury may by order vary, amend or repeal provisions of Act

(1) The Treasury may by order add to, amend, vary or repeal any provision of this Act in such manner as may appear to it expedient for the purpose of making this Act correspond (subject to such modifications, exceptions or adaptations as it considers appropriate) with the like legislation from time to time operating in the United Kingdom.

(2) An order under subsection (1) may be made retrospective and be deemed to have come into operation from such day or days as may be specified in the order, not being earlier than the date from which the corresponding legislation had effect in the United Kingdom.

(3) An order under subsection (1) shall not have effect unless it is approved by Tynwald.

[S 10A inserted by Gaming, Betting and Lotteries Act 1988 Sch 8.]

11 Application of revenues

(1) The revenues arising under this Act shall be paid into and form part of the General Revenue.

(2) The expenses of the Board and of the Treasury under this Act shall be defrayed out

of monies provided by Tynwald.

[S 11 substituted by Treasury Act 1985 Sch 2.]

12 Interpretation

(1) In this Act, except where the context otherwise requires, the following expressions have the following meanings respectively, that is to say-

'appointed day' means such day as the Governor may by order appoint, and different days may be appointed for different purposes of this Act;

'betting office licence' has the same meaning as in the Gaming, Betting and Lotteries Act 1988;

[Definition of 'betting office licence' substituted by Gaming, Betting and Lotteries Act 1988 Sch 8.]

'betting transaction' includes the collection or payment of winnings on a bet and any transaction in which one or more of the parties is acting as a bookmaker;

'the Board' means the Isle of Man Gambling Supervision Commission;

[Definition of 'the Board' substituted by Casino Act 1986 Sch 2 and amended by Gaming, Betting and Lotteries (Amendment) Act 2001 s 12 and by Gambling (Amendment) Act 2006 s 3(2).]

'bookmaker' means a person who-

- (a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or
- (b) holds himself out or permits himself to be held out, in the course of business, as a person within paragraph (a);

[Definition of 'bookmaker' substituted by SD567/04.]

'bookmaker's permit' has the same meaning as in the said Act of 1988;

[Definition of 'bookmaker's permit' substituted by Gaming, Betting and Lotteries Act 1988 Sch 8.]

'Collector' means the Collector of Customs and Excise;

[Definition of 'Collector' amended by GC29/80.]

'Commissioners'

[Definition of 'Commissioners' repealed by GC29/80.]

'contravention', in relation to any requirement, includes a failure to comply with that requirement, and **'contravene'** shall be construed accordingly;

'coupon betting'

[Definition of 'coupon betting' repealed by SD520/02.]

'designated official'

[Definition of 'designated official' repealed by Gaming, Betting and Lotteries Act 1988 Sch 9.]

'enactment' includes an enactment of the Imperial Parliament;

'general betting business' and **'pool betting business'** mean a business which involves or may involve any sums becoming payable by the person carrying on that business by way of the general betting duty or which would or might involve such sums becoming so payable if on-course bets were not excluded from that duty or, as the case may be, by way of the pool betting duty;

[Definition of 'general betting business' and 'pool betting business' amended by GC137/89.]

'licensed betting office' has the same meaning as in the said Act of 1988;

[Definition of 'licenced betting office' substituted by Gaming, Betting and Lotteries Act 1988 Sch 8.]

'licensee', in relation to a licensed betting office means the holder of the betting office licence for the time being in force in respect of that office;

'meeting' means any occasion on any one day on which events take place on any track;

[Definition of 'meeting' inserted by GC137/89.]

'money' includes a cheques, banknote, postal order or money order;

'officer' has the same meaning as in the Customs and Excise Management Act 1986;

[Definition of 'officer' amended by Customs and Excise Management Act 1986 Sch 4.]

'on-course bet' has the same meaning as in section 15(1) of the Pool Betting (Isle of Man) Act 1961;

[Definition of 'on-course bet' substituted by SD567/04.]

'pool betting' has the same meaning as for the purposes of section two of the Pool Betting (Isle of Man) Act, 1961;

'premises' includes any place whatsoever and any means of transport;

'prescribed' means prescribed by regulations made by the Treasury. Any such regulations may make different provisions for different circumstances;

[Definition of 'prescribed' amended by GC155/91.]

'promoter' means in relation to any pool betting the person to whom the persons making the bets look for payment of their winnings, if any;

'track' means premises on which races of any description, athletic sports or other sporting events take place;

[Definition of 'track' inserted by GC137/89.]

'winnings' include winnings of any kind and any reference to the payment of winnings shall be construed accordingly.

(2)

[Subs (2) repealed by GC29/80.]

(3) Save where the context otherwise requires, any reference in this Act to any enactment shall be construed as a reference to that enactment as amended by or under any other enactment, including any enactment contained in this Act.

13 Citation and commencement

(1) This Act may be cited as the Betting Act 1970, and shall be read as one with the Gaming, Betting and Lotteries Acts, 1907 to 1967, and those Acts and this Act may be together cited as the Gaming, Betting and Lotteries Acts, 1907 to 1970.

(2) This Act shall come into operation when the Royal Assent thereto has been by the Governor announced to Tynwald and a certificate thereof has been signed by the Governor and the Speaker of the House of Keys but shall take effect on such day as the Governor may by Order appoint and different days may be appointed for different provisions of this Act.

[ADO (ss 10(5), 11, 12, 13, Sch 3 paras 1 and 5) 27/2/1970 (GC19/70); (ss 9, 10(1)-(4), Sch 3 remaining provisions) 25/5/1970 (GC46/70).]

First and Second Schedules

[Schs 1 and 2 repealed by Gaming, Betting and Lotteries Act 1988 Sch 9.]

Third Schedule

Supplementary Provisions as to Duties Relating to Betting

PART I

Duties

1. (1) The general betting duty shall be under the care and management of the Treasury and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations made by the Treasury.

[Subpara (1) amended by Treasury Act 1985 Sch 2 and by GC155/91.]

(2) Any such regulations may in particular-

- (a) provide for payments on account of the duty which may become chargeable to be made in advance by means of stamps or otherwise, and for that purpose apply, with any necessary adaptations, any of the provisions of the Stamps Management Acts, 1936 and 1962;
- (b) provide for such payments to be made through the persons providing, at the place where any event is or is to be held, facilities for persons engaging or proposing to engage at that place in an activity by reason of which they are or may be or become liable for the duty;
- (c) require persons providing such facilities as aforesaid at any place to perform other functions in connection with the payment of or accounting for the duty by persons engaging or proposing to engage as aforesaid at that place, including the refusal to any of the last-mentioned persons of access to that place unless the requirements of any regulations made by virtue of paragraph (a) or (b) of this sub-paragraph

have been complied with;

- (d) otherwise provide for the giving of security by means of a deposit or otherwise for duty due or to become due.

2. (1) Subject to sub-paragraph (2) of this paragraph, and without prejudice to paragraph 5 of this Schedule, paragraphs 2 and 3 of the Schedule to the Pool Betting (Isle of Man) Act, 1961, shall have effect for the purposes of sections 9 to 9F of this Act as if any reference in those paragraphs to the pool betting duty included a reference to the general betting duty and as if the reference to sums becoming payable by way of pool betting duty included a reference to sums which would be or might become payable by way of duty if on-course bets were not excluded from general betting duty.

[Subpara (1) amended by GC137/89 and by SD651/01.]

(2) The said paragraphs 2 and 3 in their application to the general betting duty shall have effect subject to the following modifications, that is to say-

- (a) the said paragraph 2 (which requires notice to the Treasury of a business involving liability to duty) shall not require a person to make entry of premises used for the purposes of the business in connection only with such betting operations (in this sub-paragraph referred to as 'general betting operations') as do not involve liability to the pool betting duty but shall require him not later than the date when he first uses any premises for the purposes of the business in connection with general betting operations to notify the Treasury of those premises being so used (whether or not he is also required by the said paragraph 2 to make entry of them): and in relation to books, records, accounts and other documents relating to general betting operations the reference in the said paragraph 3 to premises of which entry has been made under the said paragraph 2 shall have effect as a reference to such of the premises used for the purposes of the business as the Treasury may direct;

[Item (a) amended by Treasury Act 1985 Sch 2.]

- (b) in the case of a person who at the commencement of this Act is carrying on or intending to carry on a business which may involve sums becoming payable by him by way of the general betting duty, the said paragraph 2 shall have effect so as to require him to notify the Treasury of his doing so or intending to do so and of the matters referred to in the foregoing provisions of this sub-paragraph not later than one week after that date, unless apart from this provision he would be required by the said paragraph 2 to notify them only by a later time.

[Item (b) amended by Treasury Act 1985 Sch 2.]

(3) The power of the Treasury under sub-paragraph (b) of the said paragraph 3 to give directions as to the period for which a person carrying on such a business as is mentioned in the said paragraph 2 is to preserve any books, records, accounts or documents relating to the business shall be exercisable in relation to any particular class of such books, records, accounts or documents as well as in any particular case.

[Subpara (3) amended by Treasury Act 1985 Sch 2.]

3. Where an officer-

- (a) has reason to believe that any person who is not a bookmaker is holding himself

out as mentioned in section 10(1) of this Act at any place (such person being hereinafter in this paragraph referred to as a 'purported bookmaker') and

- (b) has reason to suspect the purported bookmaker to have become liable by virtue of the said section 10(1) to pay an amount by way of the general betting duty or pool betting duty,

the officer shall be entitled for the purpose of exercising the powers conferred by this paragraph to be admitted without payment to that place, and he may require-

- (i) the purported bookmaker to give such information as he may demand, and to produce to him any accounts, records, or other documents which appear to him to be connected with the business of purported bookmaking or which it appears to him will establish the identity of the purported bookmaker; and
- (ii) any person who appears to him to have made a bet there with the purported bookmaker to give such information with respect to the bet as he may demand and to produce to him any document in connection with the bet supplied to that person by the purported bookmaker.

4. Where an amount is due on account of the general betting duty from any person, but by reason of his failure to keep or to produce or furnish to the proper officer the accounts, records or other documents required under or by virtue of this Schedule, or to take or permit to be taken any other step which he is so required to take or permit to be taken, or by reason of the accounts, records or other documents kept, produced or furnished being materially incomplete or inaccurate, the Treasury are unable to ascertain the amount of the duty properly due from him, the Treasury may estimate the amount due; and (without prejudice to the recovery of the full amount due or to the making of a further estimate in that behalf) the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due, and that amount is less than the amount estimated.

[Para 4 amended by Treasury Act 1985 Sch 2.]

PART II

Enforcement and General

5. (1) Without prejudice to any other provision of this Schedule, the Treasury may make regulations providing for any matter for which provision appears to it to be necessary for the administration or enforcement of the general betting duty or for the protection of the revenue therefrom.

[Subpara (1) amended by GC155/91 and by Interpretation Act 1976 s 16A.]

(2) Regulations under this paragraph may in particular include provision-

- (a) for the furnishing to such persons or displaying in such manner of such information or records as the regulations may require by persons engaging or proposing to engage in any activity by reason of which they are or may be or become liable for duty, and by persons providing facilities for another to engage in such an activity or entering into any transaction with another in the course of any such activity of his;
- (b) for the keeping, preservation and production of accounts, records or other

documents by persons engaging in any such activity;

- (c) for the inspection of the accounts, records and other documents of persons engaging or suspected of engaging in any such activity, and of premises or equipment used or suspected of being used by such persons for or in connection with any such activity and of any other premises where any such activity is carried on.

6. Section 14 of the Pool Betting (Isle of Man) Act, 1961, and paragraph 4 of the Schedule to that Act (which relate to offences and penalties) shall have effect as if-

- (a) in the said paragraph 4 for the words 'at the election of the Treasury' there were substituted the words 'whichever is the greater';

[Para (a) amended by Treasury Act 1985 Sch 2.]

- (b) any reference in the said paragraph 4 to the pool betting duty included a reference to the general betting duty;
- (c) the references in sub-paragraph (b) of the said paragraph 4 and in the said paragraph 5 to the provisions of paragraph 2 or 3 of that Schedule included a reference to the provisions of, or of any regulations made under, any of the following paragraphs of this Schedule, namely, paragraph 1, paragraph 3 (including that paragraph as applied by paragraph 4), and paragraph 6;
- (d) the words 'he shall be liable' to 'Isle of Man' were substituted by the following-

'he shall be liable-

- (i) under sub-paragraphs (a) and (b), to a penalty under section 9 of the Finance Act 1994 (of Parliament) (civil penalties) which, in the case of a failure to pay, shall be calculated by reference to the amount of duty payable; and
- (ii) under sub-paragraph (a), in addition to a penalty under paragraph (i), any such failure to pay shall also attract daily penalties; or
- (iii) under sub-paragraphs (c) to (e), to a penalty of £1,000 or treble the amount of duty which is unpaid or payment of which is sought to be avoided, as the case may be, whichever is the greater, and such penalty shall be recoverable in the same manner as a penalty under the Customs and Excise Acts 1986 is recoverable in the Island.

Provided that where a person is convicted of an offence under sub-paragraph (d) or sub-paragraph (e) of this paragraph the court may order an offender to serve a term of custody not exceeding two years in addition to ordering him to pay a penalty.');

[Subpara (d) inserted by SD425/98.]

and paragraph 6 of that Schedule shall cease to have effect.

[Para 6 amended by SD425/98.]

6A.

[Para 6A repealed by SD651/01.]

7. (1) Where, on the conviction by virtue of paragraph 6 of this Schedule of any person of an offence under paragraph 4 of the Schedule to the Pool Betting (Isle of Man) Act, 1961, in connection with the general betting duty, the Treasury-

- (a) certify to the court by or before whom that person is so convicted that the conviction is a second or subsequent conviction for such an offence committed (whether by that or some other person) in the course of the operation of the same premises as a licensed betting office and while the same person has been the holder of a betting office licence in respect thereof; and
- (b) make application to that court for effect to be given to this sub-paragraph, that court shall order that the betting office licence in respect of those premises shall be forfeited and cancelled.

[Subpara (1) amended by Treasury Act 1985 Sch 2.]

(2) A licence shall not be forfeited or cancelled under such an order-

- (a) until the date of expiration of the period within which notice of appeal against the conviction which gave rise to the order may be given; or
- (b) if notice of appeal against that conviction is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal; or
- (c) if on any such appeal the appeal is allowed.

(3) Where a betting office licence held by any person in respect of any premises is forfeited and cancelled in pursuance of an order under sub-paragraph (1) of this paragraph, the clerk of the court by whom the order was made shall send a copy of the order to the Secretary of the Board; and, without prejudice to the renewal by the Board of any other betting office licence held by that person, the Board shall refuse any application by that person for the grant of a new betting office licence in respect of those or any other premises made less than twelve months after that forfeiture and cancellation.

8. If a justice of the peace is satisfied on a sworn complaint that there is reasonable ground for suspecting that an offence in connection with the general betting duty is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises, if necessary by force, at any time within fourteen days from the time of the issue of the warrant and search them; and any officer who enters the premises under the authority of the warrant may-

- (a) seize and remove any records, accounts or other document, money or valuable thing, instrument or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence or contravention; and
- (b) search any person found on the premises whom he has reasonable cause to believe to be carrying on bookmaking.

9. (1) If a person, on written demand by the proper officer, refuses or neglects to pay any

amount recoverable from him by way of the general betting duty or by virtue of section 10(1) of this Act, the amount due may be recovered, subject to the provisions of this paragraph, by the seizure, appraisal and sale of his assets in the same manner as an amount due under an execution granted by the High Court upon which payment has been demanded but not made, and the proper officer may for that purpose by warrant signed by him authorise the coroner to act accordingly and it shall be the duty of the coroner forthwith so to do.

(2) The proceeds of sale of anything seized and appraised under this paragraph shall be applied in or towards payment of the costs and expenses of the seizure, appraisal and sale and the payment of the amount recoverable, and the surplus, if any, shall be paid to the person whose assets were seized and appraised.

(3) Where under this paragraph assets are seized and appraised for any duty in accordance with an estimate made under paragraph 4 of this Schedule, and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality thereof or of anything done under this paragraph in connection therewith, but the proceeds of sale shall be applied under sub-paragraph (2) thereof in accordance with the amount properly due and not in accordance with the amount estimated.

10. (1) There shall be included among the debts which-

- (a) under section 3 of the Preferential Payments Act, 1908, are to be paid in priority to all other debts; or
- (b) under section 78 of the Companies Act, 1931, are on an appointment of a receiver on behalf of debenture holders or taking of possession by or on behalf of debenture holders to be paid in priority to any claim for principal or interest in respect of the debentures,

any amount which is due by way of the general betting duty or by virtue of section 10(1) of this Act at the relevant date and which became due within twelve months next before that date.

(2) In the foregoing sub-paragraph, the expression 'the relevant date'-

- (a) in relation to section 3 of the Preferential Payments Act, 1908, where the property to be distributed-
 - (i) is that of a bankrupt, means the date of the receiving order;
 - (ii) is that of a deceased person who dies insolvent, means the date of the death, as the case may be;
- (b) in relation to section 78 of the Companies Act, 1931, means the date of the appointment of the receiver or taking of possession.

11. Where an officer takes any action in pursuance of instructions of the Treasury or the Collector given in connection with the enforcement of the enactments relating to the general betting duty and, apart from the provisions of this paragraph, the officer would in taking that action be committing an offence under the enactments relating to betting, he shall not be

guilty of that offence.

[Para 11 amended by Treasury Act 1985 Sch 2.]

12. (1) The provisions of this paragraph shall apply to a bookmaker at any time when any person is for the time being, or has at any time during the immediately preceding two months been authorised by that bookmaker to act as his agent for receiving or negotiating bets or otherwise conducting betting operations, other than such bets or operations as involve liability only to the pool betting duty.

(2) The bookmaker shall maintain at any of his premises to which bets received by any such person as aforesaid as the bookmaker's agent are or were transmitted, or, if in the case of any such premises the Treasury think fit, at such other place as the Treasury may allow, a record in such form and containing such particulars as the Treasury may direct in respect of any such person who is for the time being, and any such person who has at any time during the said two months been but is no longer, authorised as aforesaid, being in either case a person by or on whose behalf bets received as aforesaid are or were transmitted to those premises.

[Subpara (2) amended by Treasury Act 1985 Sch 2.]

(3) A bookmaker shall not be guilty of contravening or failing to comply with the provisions of sub-paragraph (2) of this paragraph by reason of a failure to make an entry or alteration in the said record if that entry or alteration is made before six o'clock in the evening of the day after that on which the happening which necessitated the entry or alteration took place.

13. The books, records and accounts kept in pursuance of paragraph 3(a) of the Schedule to the Pool Betting (Isle of Man) Act, 1961, by the person for the time being carrying on a general betting business or pool betting business shall be kept in such form as the Treasury may direct.

[Para 13 amended by Treasury Act 1985 Sch 2.]

14. Where an officer has entered on any premises, being premises used for the purposes of a general betting business on which the person carrying on that business is required by paragraph 3(c) of the Schedule to the Pool Betting (Isle of Man) Act, 1961, to permit the officer to enter, that person shall permit that officer to remain on those premises at any time while those premises are being used, or when that officer has reasonable cause to believe that those premises are likely to be used, for the conduct of betting operations.

15. Section 14 of and paragraphs 4 and 5 of the Schedule to the Pool Betting (Isle of Man) Act, 1961, shall apply to a contravention of or failure to comply with any of the provisions of paragraphs 12 to 14 of this Schedule as they apply to a contravention of or failure to comply with any of the provisions of paragraph 2 or 3 of that Schedule.

16. Any regulations made by the Treasury under this Schedule shall be laid before Tynwald as soon as may be after they have been made, but shall not take effect until approved by resolution of Tynwald.

[Para 16 amended by GC155/91.]
