

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 (Northern Ireland) 1986 is revoked.