
Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Cross Heading: Books, records, accounts, etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 1

BETTING DUTIES

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a general betting business or a pool betting business shall—
- (a) keep in relation to the business such books, records and accounts in such form as the Commissioners may direct,
 - (b) for at least six months or such shorter or longer period as the Commissioners may direct, preserve any books, records and accounts directed to be kept by him under paragraph (a) above and any other books, records, accounts or documents relating to the business, on premises specified in sub-paragraph (2) below,
 - (c) permit any officer authorised in that behalf by the Commissioners to enter on any premises used for the purposes of the business, and, where the business is a general betting business, to remain on the premises at any time while they are being used, or when the officer has reasonable cause to believe that they are likely to be used, for the conduct of betting operations, and
 - (d) permit any officer so authorised to inspect any totalisator used for the purposes of the business, and to inspect and take copies of any books, records, accounts or other documents in his possession or power or on any premises used for the purposes of the business, being books, records, accounts or documents which relate or appear to relate to the business.
- (2) The premises on which a person is to preserve any books, records, accounts or other documents under sub-paragraph (1)(b) above are—
- (a) in the case of books, records, accounts and other documents relating to general betting operations, such of the premises used for the purposes of the business as the Commissioners may direct;
 - (b) in the case of books, records, accounts and other documents relating to coupon betting operations, premises about which the Commissioners have been notified in accordance with paragraph 4(4) above; and
 - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.
- (3) The power of the Commissioners under sub-paragraph (1)(b) above to give directions as to the period for which a person is to preserve any books, records, accounts or documents relating to the business carried on by him shall be exercisable either in any particular case or in relation to any particular class of such books, records, accounts or documents.

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- 7 Any person for the time being carrying on a general betting business or a pool betting business, and any other person employed in, or having functions in connection with, any such business (including in particular the accountant referred to in Schedule 5 to the ^{M1}Betting, Gaming and Lotteries Act 1963) [^{F1}or Schedule 8 to the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985], shall, if required so to do by the Commissioners or any officer authorised in that behalf by the Commissioners—
- (a) produce, at a time and place to be specified by the Commissioners or the officer, any such books, records, accounts or documents relating to the business,
 - (b) make, at times and to persons to be so specified, such returns relating to the business, and
 - (c) give such other information relating to the business,
- as the Commissioners or the officer may require.

Textual Amendments

F1 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(1\)](#)

Marginal Citations

M1 [1963 c. 2\(12:1\)](#).

M2 [S.I. 1985/1204 \(N.I. 11\)](#).

- 8 Paragraphs 6 and 7 above shall apply to any agent of a bookmaker or of the Horserace Totalisator Board, being an agent whose name is required under paragraph 4(5) above to be notified to the Commissioners, as they apply to the bookmaker or the Board, except that in relation to any such agent—
- (a) the place at which he is required to preserve books, records, accounts and other documents shall be an address notified under paragraph 4(5) as an address at which he acts, and
 - (b) any reference to the business of the bookmaker or the Board shall include any of the agent's activities in connection with the business.
- 9 (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 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 Commissioners think fit, at such other places as the Commissioners may allow, a record in such form and containing such particulars as the Commissioners 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.
- (3) A bookmaker shall not be guilty of contravening or failing to comply with the provisions of sub-paragraph (2) above by reason of a failure to make an entry or

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alteration in the 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.

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