#### STATUTORY INSTRUMENTS

### 2000 No. 1726

### CUSTOMS AND EXCISE

# The General Betting Duty (Amendment) Regulations 2000

Made	3rd July 2000
Laid before the House of Commons	4th July 2000
Coming into force	1st August 2000

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(a) 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 2000 and shall come into force on 1st August 2000.

2. Regulations 9 and 10 of the General Betting Duty Regulations 1987(b) shall be omitted.

New King's Beam House 22 Upper Ground London SE1 9PJ

3rd July 2000

Martin Brown Commissioner of Customs and Excise

(a) 1981 c. 63; section 33(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise; paragraph 2 of Schedule 1 was amended by section 3(3) of the Finance Act 1987 (c. 16).
(b) S.I. 1987/1963, to which there are amendments not relevant to these Regulations.

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#### **EXPLANATORY NOTE**

#### (This note is not part of the Regulations)

These Regulations, which come into force on 1st August 2000, revoke regulations 9 and 10 of the General Betting Duty Regulations 1987 (S.I. 1987/1963) ("the GBDR").

At present, regulations 9 and 10 of the GBDR impose requirements upon on-course bookmakers to keep and preserve certain records, namely field books. In future, directions made by the Commissioners of Customs and Excise will regulate the keeping and preservation of field books.

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