

1966. No. 242

[C]

TRANSFERRED EXCISE DUTIES**General Betting Duty**

REGULATIONS, DATED 10TH OCTOBER 1966, MADE BY THE MINISTRY OF FINANCE UNDER PARTS I AND III OF SCHEDULE 2 TO THE FINANCE ACT (NORTHERN IRELAND) 1966.

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The Ministry of Finance in exercise of the powers conferred upon it by Parts I and III of Schedule 2 to the Finance Act (Northern Ireland) 1966(a), and of all other powers enabling it in that behalf, hereby makes the following Regulations—

PART I

INTRODUCTORY

1.—(1) These Regulations may be cited as the General Betting Duty Regulations (Northern Ireland) 1966.

(2) Regulations 1 to 11, 26, 29, 30, 32 and 39 shall come into operation on 17th October 1966 and the remainder of these Regulations shall come into operation on 24th October 1966.

2. In these Regulations, unless the context otherwise requires—

“The Act” means the Finance Act (Northern Ireland) 1966.

“Denomination” means the amount of duty represented by a sheet.

“The duty” means the general betting duty.

“Enclosure” means a part of a track to which the public is admitted to see events.

“Meeting” means each occasion on any one day on which events take place on any track and shall be deemed to commence at the moment when the track is opened for the admission of the public, and to terminate at the time when the public are required to leave the enclosure.

“Ministry” means the Ministry of Finance.

“Occupier” includes—

(a) any person who provides or intends to provide facilities on any track for any persons engaging or proposing to engage in any activity by reason of which they are or may be or may become liable for the payment of duty;

(b) any person who permits or intends to permit any such activity on any track; and

(c) the organiser of the meeting.

“Off-course bookmaker” means a person who intends to carry on or is carrying on bookmaking other than at a meeting.

“On-course bookmaker” means a person who intends to carry on or is carrying on bookmaking at a meeting.

“Sheet” means a betting duty sheet as prescribed by Regulation 3.

“Track” means any place at which events take place.

“Week” means a period of seven consecutive days commencing on a Sunday and ending on a Saturday.

PART II

BETTING DUTY SHEETS

3. Except as provided by Part V, every person liable to pay the duty under the provisions of section 9(2) of the Act shall do so by the purchase of a betting duty sheet.

4. A sheet shall be in one of the forms numbered 1 or 2 or 3 in the Schedule.

5. No person shall purchase a sheet except from the Ministry or from the occupier of a track or from such other person as may be authorised by the Ministry.

6. Every bookmaker shall as required, in any application made by him for the issue of a sheet, quote the number of the bookmaker's licence or the number of the bookmaking office licence granted to him by the Ministry.

7.—(1) A sheet in the form numbered 1 or 2 in the Schedule shall be valid only for the use of the on-course bookmaker to whom it was issued.

(2) A sheet in the form numbered 3 in the Schedule shall be valid only for the use of the off-course bookmaking office in respect of which it was issued.

8.—(1) A sheet shall not be valid unless before issue there has been paid the amount of duty represented by the sheet and there has been inserted in the spaces provided—

(a) in the case of forms numbered 1 and 3 in the Schedule, issued by the Ministry:

(i) an official validating stamp; and

(ii) in the case of form numbered 1 the bookmaker's licence number and in the case of form numbered 3 the bookmaking office licence number:

(b) in the case of form numbered 2 in the Schedule, issued by the occupier of the track:

- (i) the full name of the individual bookmaker to whom the sheet is issued;
- (ii) the name and situation of the track at which, and the date on which, the sheet is issued;
- (iii) the bookmaker's licence number; and
- (iv) the signature of the person issuing the sheet.

(2) A sheet issued in accordance with paragraph 1(b) shall not be valid except for the track at which, and the date on which, the sheet is issued.

9. A bookmaker to whom a sheet has been issued shall not transfer, lend or share the use of, any such sheet and no person shall accept the transfer, loan, or a share in the use, of any such sheet.

10. All sheets, whether before or after issue and whether in the hands of a track occupier, a bookmaker or any other person, shall be deemed to be and to remain the property of the Ministry.

11.—(1) No person shall alter or obliterate any entry made by the issuer on a sheet.

(2) Any correction by a bookmaker to an entry made by him on a sheet shall be made and validated by him in such manner as an authorised officer may direct.

PART III

ON-COURSE BOOKMAKERS

12.—(1) An on-course bookmaker before commencing bookmaking—

(a) shall be in possession of a valid sheet in the form numbered 1 or 2 in the Schedule showing:

- (i) that the amount of duty paid plus any overpayment or less any underpayment appearing thereon is not less than the minimum duty credit appropriate to the enclosure in which he intends to operate; or
- (ii) if the Ministry so determines, that the amount of duty paid in respect of that sheet is not less than an amount specified by the Ministry.

(b) shall permit the track occupier to inspect those parts of his betting duty account specified in paragraph (2) of Regulation 15.

(2) In this Regulation "minimum duty credit" means the amount of duty which appears to the Ministry will become due from the bookmaker in respect of bets made with him at the meeting.

13. Every on-course bookmaker shall keep his current sheet at his stand during the time he is carrying on bookmaking and shall on demand produce it to an authorised officer.

14.—(1) Every on-course bookmaker shall—

- (a) keep a field book bearing his name and shall retain such field book for a period of twelve months after the last entry made therein or for such longer or shorter period as the Ministry may in any particular case direct;

- (b) keep his current field book at his stand during the time he is carrying on bookmaking and shall on demand produce it to an authorised officer;
- (c) immediately on receipt of a bet enter indelibly in his field book under the date on which the bet is made:
 - (i) the event and the contingency which are the subjects of the bet;
 - (ii) the amount of the bet; and
 - (iii) in respect of a bet made by way of cash betting an identifying number in a consecutive series of not less than nine hundred and ninety-nine, or in respect of a bet made by way of credit betting the name or pseudonym of the bettor;
- (d) immediately on receipt of a bet made by way of cash betting, issue to the bettor a ticket bearing the bookmaker's licence number of the bookmaker responsible for the payment of the duty, and the same identifying number as that entered in his field book in accordance with the preceding sub-paragraph;
- (e) immediately after each event which takes place either at the meeting at which he is carrying on bookmaking or elsewhere during that meeting, enter indelibly in the sheet the total amount of all the bets made with him on that day in respect of that event; and
- (f) before leaving the place where he is carrying on bookmaking enter indelibly in the sheet the total amount of all the bets made with him on that day in respect of any events other than those which took place on that track and on that day.

15.—(1) Every on-course bookmaker shall keep a betting duty account in the form numbered 4 in the Schedule and shall enter indelibly therein—

- (a) before the time when any sheet is first used the serial number and the denomination of the sheet, and the amount of any overpayment or underpayment brought forward from the previous sheet; and
- (b) before leaving the place where he is carrying on bookmaking:
 - (i) the total amount of all the bets made with him or received or negotiated by him at that place and the amount of duty due in respect of that amount; and
 - (ii) any duty overpaid or underpaid to be carried forward to the next sheet.

(2) Every on-course bookmaker shall permit the track occupier to inspect in the spaces provided in the betting duty account the name of the bookmaker, the bookmaker's licence number and the amount carried forward to the next sheet.

(3) Every on-course bookmaker shall upon demand produce his betting duty account to an authorised officer and that betting duty account whether in the hands of the bookmaker or any other person shall be and remain the property of the Ministry.

(4) Except as provided by paragraph (1), no on-course bookmaker shall make any alteration or addition to his betting duty account unless so directed by an authorised officer.

16.—(1) Every on-course bookmaker who has used a sheet at a meeting shall send it to the Ministry to arrive not later than the second day following the meeting and the sheet shall contain—

- (a) the amount of duty overpaid or underpaid brought forward from the sheet used on the last occasion he carried on on-course bookmaking;
- (b) the total amount of all bets made with him on the day of the meeting and the amount of duty due in respect of that amount; and
- (c) the amount of duty overpaid or underpaid to be carried forward to the sheet he will use on the next occasion he conducts on-course bookmaking.

(2) A bookmaker sending a sheet in pursuance of this Regulation shall complete and sign the declaration on the sheet.

17. Every on-course bookmaker who ceases to carry on business for a period of twenty-eight days shall pay to the Ministry not later than the end of such period the amount of underpayment, if any, shown on the last sheet used by him.

PART IV

OFF-COURSE BOOKMAKERS

18.—(1) Every off-course bookmaker shall, for the purposes of the duty, before he commences bookmaking in any week be in possession of a valid sheet in respect of each of his licensed bookmaking offices in the form numbered 3 in the Schedule for which he has paid in respect of each licensed bookmaking office an amount not less than the minimum duty credit less any duty overpaid or plus any duty underpaid brought forward from the previous week but one during which he carried on bookmaking off the course.

(2) In this Regulation "minimum duty credit" means the amount of duty which appears to the Ministry will become due from the bookmaker for each week in respect of each of his licensed bookmaking offices.

(3) Every off-course bookmaker shall keep his valid sheet at the appropriate licensed bookmaking office and shall on demand produce it to an authorised officer.

19. Every off-course bookmaker shall enter indelibly on such a sheet not later than noon on the day following the day on which the bets were made the total amount of all bets made with him or received or negotiated by him on that day.

20.—(1) Every off-course bookmaker shall in respect of each licensed bookmaking office send to the Ministry to arrive not later than the Tuesday in each week the sheet relating to the preceding week containing full information on all matters to which the sheet relates and showing in particular in respect of each week in the spaces provided—

- (a) the amount of duty overpaid or underpaid brought forward from the preceding week but one;
- (b) the total amount of all bets made with him on each day;
- (c) the total amount of all bets made with him in that week and the amount of duty due in respect of that amount; and
- (d) the amount of duty overpaid or underpaid carried forward to the sheet for the next week but one.

(2) A person sending a sheet in pursuance of this Regulation shall complete and sign the declaration on the sheet.

21.—(1) Every off-course bookmaker shall keep a betting duty account in respect of each of his licensed bookmaking offices in the form numbered 4 in the Schedule and shall enter indelibly therein—

- (a) not later than the date when any sheet is first used the serial number and denomination of such sheet, and the amount of any overpayment or underpayment brought forward from the previous sheet but one; and
- (b) not later than the Tuesday following the end of each week:
 - (i) the total amount of all bets made with him or received or negotiated by him in the preceding week, and the amount of duty due in respect of those bets; and
 - (ii) any duty overpaid or underpaid to be carried forward to the next sheet but one.

(2) Every off-course bookmaker shall upon demand produce the betting duty account to the Ministry or to an authorised officer and the betting duty account whether in the hands of a bookmaker or any other person shall be and remain the property of the Ministry.

(3) Except as provided by paragraph (1), no off-course bookmaker shall make any alteration or addition to his betting duty account unless so directed by an authorised officer.

22.—(1) An off-course bookmaker shall not accept a bet unless—

- (a) in the case of a bettor in person, the amount of the stake money and the particulars of the bet are recorded on a docket at the time that the bet is made;
- (b) in the case of a bet made by letter or telegram, the bookmaker retains the letter or telegram; and
- (c) in the case of a bet made by telephone, or any other method not referred to in sub-paragraphs (a) and (b) above, the bookmaker records particulars of it on a docket.

(2) Every docket, letter or telegram recording a bet made with an off-course bookmaker on any day shall unless the Ministry otherwise allows—

- (a) be marked by the bookmaker with an identifying number in a consecutive series of not less than nine thousand nine hundred and ninety-nine;
- (b) be kept by the bookmaker in the licensed bookmaking office in which the bets to which they relate are made; and
- (c) be kept by the bookmaker for a period of two months intact and separate from those recording bets made on any other day, and shall be produced on demand to an authorised officer.

23. In the case of a bet made by a bettor in person, the bookmaker shall immediately issue to the bettor a voucher bearing the same number as in paragraph (2)(a) of Regulation 22.

24. No off-course bookmaker shall make any alteration in any document by means of which a bet is made after the determination of the contingency on which that bet is made, or upon any book or document upon which the particulars relating to any bets are recorded.

25. Every off-course bookmaker who ceases to carry on business for a period of twenty-eight days shall pay to the Ministry not later than the end of such period the amount of underpayment, if any, due from him.

PART V

TOTALISATOR OPERATORS

26. Every person who intends to operate a totalisator at a meeting shall give notice in writing to the Ministry not less than seven clear days before such operation commences.

27. Every totalisator operator shall keep up to date a betting duty account in a form approved by the Ministry.

28.—(1) Every totalisator operator shall send to the Ministry a return showing in respect of each meeting at which the totalisator is operated—

- (a) the total amount staked and the amount of duty due in respect of each meeting; and
- (b) such other information as the Ministry may from time to time require, and such return shall be sent by the totalisator operator to the Ministry to arrive not later than the second day following the day of the meeting to which the return relates.

(2) At the time of the making of the return required by this Regulation the totalisator operator shall pay to the Ministry the amount of duty for which he is liable.

PART VI

TRACK OCCUPIERS

29. Every track occupier shall give notice in writing to the Ministry not less than seven clear days before the date of any meeting specifying the date and time of the meeting.

30. Every track occupier shall give seven days' notice in writing to the Ministry—

- (1) if the occupation of the track is to be transferred to any other person;
- or

(2) if any change is proposed in the day or times of meetings; and such notice shall specify the nature of the change to be made, the date on which the change is to be made, and whether the change is temporary or permanent.

31. The track occupier shall not admit to the track a person whom the occupier knows to be intending to carry on bookmaking on the track, or permit a person to carry on bookmaking on the track unless that person has complied with the provisions of Regulation 12, and shall bring to the notice of the Ministry or an authorised officer any contravention or attempted contravention of these Regulations on the part of any such person or bookmaker.

32. The Ministry may require any track occupier—

- (1) to obtain from the Ministry a supply of books containing sheets with a counterfoil and stub for each sheet; and
- (2) to issue a sheet to a bookmaker in return for payment by the bookmaker of the duty represented by the sheet.

33. The track occupier shall not issue a sheet until he has inserted in the sheet and the counterfoil all the particulars required by Regulation 8(1)(b)

and the amount of duty represented by the sheet and has recorded on the stub of each sheet the date on which the sheet was issued and the same bookmaker's licence number as that inserted on the sheet and on the counterfoil.

34. The track occupier by whom a sheet is issued shall detach and send the counterfoil to the Ministry to arrive not later than the second day following the day on which the sheet was issued.

35.—(1) No person (save as is provided by paragraph (2)) shall alter or obliterate any part of the counterfoil or stub of a sheet whether before or after issue of the sheet and shall not detach any stub of such a sheet from the book of betting duty sheets.

(2) Any sheet or any counterfoil of any such sheet which is spoiled during preparation for issue shall be marked "spoiled" by the track occupier and the sheet shall not be detached from the book of sheets or if inadvertently detached shall be re-attached and retained by the track occupier until taken from him by an authorised officer or returned to the Ministry.

(3) The track occupier shall immediately notify the Ministry or an authorised officer of any loss of sheets which may occur.

(4) No track occupier shall issue and no bookmaker shall accept a sheet which has been previously issued.

36.—(1) Every track occupier shall keep up to date in a form approved by the Ministry—

(a) an account of all books of sheets supplied to him showing their receipt and disposal; and

(b) a record showing in respect of each denomination and of each week in which a sheet is issued by him the serial number of the first sheet issued, the serial number of the last sheet issued, the total number of sheets issued and the total number of sheets spoiled.

(2) All books, records, accounts and documents having relation to the duty shall on demand be produced to and, if so required, delivered to an authorised officer by an occupier of a track and shall, if not so delivered, or if delivered and returned, be retained by such occupier for at least two years from the date of the event to which they relate or the date of the last entry therein whichever is the later.

37.—(1) Every track occupier shall send to the Ministry in respect of each week in which a meeting takes place a return showing—

(a) the total duty value of sheets issued by him during the week; and

(b) the number of sheets of each denomination, with particulars of the serial numbers, issued or spoiled during the week;

and shall send it to the Ministry to arrive not later than the Tuesday following the end of the week to which the return relates.

(2) At the time of making the return required by this Regulation the track occupier shall pay to the Ministry the amount referred to in paragraph 1(a).

38. Any liability or obligation incurred under these Regulations by any person by reason of his being a track occupier shall continue to attach to

such person notwithstanding that he ceases to be a track occupier and he shall continue to be subject to the penalties for failure to comply with or for contravention of these Regulations until he has finally discharged all such liabilities and obligations as aforesaid.

PART VII

GENERAL

39. The Ministry may vary in such manner as it thinks fit the forms prescribed in the Schedule or may permit any such form to be adapted to meet the circumstances of any particular case and any reference in these Regulations to any such form shall be deemed to include a reference to such form varied or adapted pursuant to this Regulation.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 10th day of October 1966.

(L.S.)

D. C. B. Holden,
Second Secretary.

MINISTRY OF FINANCE FOR NORTHERN IRELAND

GENERAL BETTING DUTY

Duty Paid

ON COURSE

SERIAL No.

£

COUNTERFOIL OF BETTING DUTY SHEET

A. Name and Address of Bookmaker who has paid the duty	NAME.....	Official Validating Stamp
	ADDRESS.....	
	
BOOKMAKER'S LICENCE No.....		

THIS SHEET MUST BEAR THE OFFICIAL VALIDATING STAMP

Name of the racecourse or other track where this sheet was issued and signature of occupier	NAME.....	Date of Issue
	SIGNATURE.....	

FORM No. 3

MINISTRY OF FINANCE FOR NORTHERN IRELAND

GENERAL BETTING DUTY

OFF COURSE BETTING DUTY SHEET

Duty Paid

£

SERIAL No. C

Name of Bookmaking Business Address of Bookmaking Premises	Official Validating Stamp
BOOKMAKING OFFICE LICENCE No.....	THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE

Return for the week ended Saturday,.....19.....

PARTICULARS OF BETS MADE			FOR OFFICIAL USE	CALCULATION OF OVER-PAYMENT OR UNDERPAYMENT to be carried forward to the return for the week after next		
DAY	Total amount of bets made £ s. d.			Duty paid on purchase of this Sheet ...	£	s.
Monday						
Tuesday						
Wednesday						
Thursday						
Friday						
Saturday						
Weekly Total						
Amount of general betting duty payable on this week's bets						

*Delete as inapplicable.

DECLARATION

I,..... (insert full name of signatory) declare that the information given above is complete and correct and that it includes a full and true account of all bets chargeable with general betting duty under the Finance Act (N.I.) 1966, made with me at the above premises during the week covered by this return, and of the duty due and payable on those bets.

Date..... Signature.....

Status.....

EXPLANATORY NOTE

(This note is not part of the Regulations but is intended to indicate their general purport.)

These Regulations lay down the arrangements by which payments of General Betting Duty are to be made by bookmakers and totalisator operators using a system of advance deposits of duty.

They prescribe the records and returns required for the collection of the duty and deal with the inspection of documents by the Ministry.

1966. No. 243

[C]

FOOD AND DRUGS

Composition and Labelling

Colouring Matter in Food

REGULATIONS, DATED 11TH OCTOBER 1966, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES UNDER SECTIONS 4, 7 AND 68 OF THE FOOD AND DRUGS ACT (NORTHERN IRELAND) 1958.

The Ministry of Health and Social Services, in exercise of the powers conferred upon it by sections 4, 7 and 68 of the Food and Drugs Act (Northern Ireland) 1958(a), having consulted with such organisations as appear to it to be representative of interests substantially affected by these regulations, hereby makes the following regulations:—

Citation and commencement

1. These regulations may be cited as the Colouring Matter in Food Regulations (Northern Ireland) 1966 and shall come into operation on 26th June 1967.

Interpretation

2.—(1) In these regulations—

“the Act” means the Food and Drugs Act (Northern Ireland) 1958;

“butter” means the fatty substance intended for sale for human consumption which—

(a) is usually known as butter,

(b) is derived exclusively from cow's milk, the pH of which may have been adjusted by the addition of an alkali carbonate, and includes whey butter;

“cheese” means the fresh or matured product intended for sale for human consumption, which is obtained as follows—

(a) in the case of any cheese other than whey cheese—

(i) by coagulating any or a combination of any of the following substances, namely milk, cream, skimmed milk, partly skimmed