

Status: Point in time view as at 01/09/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Part I. (See end of Document for details)

SCHEDULE 4

EXTENSION TO NORTHERN IRELAND OF PROVISIONS OF BETTING AND GAMING DUTIES ACT 1981

PART I

AMENDMENTS OF THE BETTING AND GAMING DUTIES ACT 1981

General betting duty and pool betting duty

- 1 (1) In section 1 (general betting duty) in subsection (1) for the words “Great Britain” there shall be substituted “the United Kingdom”.
- (2) In subsection (3) of that section after the words “Act 1963” there shall be inserted the words “or Article 37 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.
- 2 (1) In section 6 (pool betting duty) for the words “Great Britain”, wherever they occur, there shall be substituted “the United Kingdom”.
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Textual Amendments

F1 Sch. 4 para. 2(2) repealed (1.2.1994) by 1993 c. 34, s. 213, Sch. 23 Pt.I; S.I. 1993/2842, art. 3(3).

- 3 (1) In section 9 (prohibitions for protection of revenue) for the words “Great Britain”, wherever they occur, there shall be substituted “the United Kingdom”.
- (2) In subsection (3)(a) of that section the words “Northern Ireland or” and “of the Parliament of Northern Ireland or, as the case may be,” shall be omitted.
- 4 In section 12(4) (interpretation of provisions relating to betting duties)—
- (a) before the definition of “meeting” there shall be inserted the following definitions—

““betting office licence”—

- (a) in Great Britain, has the meaning given by section 9(1) of the Betting, Gaming and Lotteries Act 1963, and
- (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;

“bookmaker”—

- (a) in Great Britain, has the meaning given by section 55(1) of the said Act of 1963, and
- (b) in Northern Ireland, has the meaning given by Article 2(2) of the said Order of 1985;

and (in either case) the expression “bookmaking” shall be construed accordingly;

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“bookmaker’s permit”—

- (a) in Great Britain, has the meaning given by section 2(1) of the said Act of 1963, and
 - (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;”;
- (b) after the definition of “promoter” there shall be inserted the following definitions—

““sponsored pool betting” has the meaning given by section 55(1) of the said Act of 1963;

“totalisator” has the meaning given by section 55(1) of the said Act of 1963 and Article 2(2) of the said Order of 1985;

“track”—

- (a) in Great Britain, has the meaning given by section 55(1) of the said Act of 1963, and
 - (b) in Northern Ireland, has the meaning given by Article 2(2) of the said Order of 1985;”;
- (c) the words from “and ”betting office licence” to the end shall be omitted.

Bingo duty

5 In section 17(1) (charge of bingo duty) for the words “Great Britain” there shall be substituted “the United Kingdom”.

6 In section 19(2) (bingo played in more than one place)—

- (a) for the words “Great Britain”, in both places where they occur, there shall be substituted “the United Kingdom”; and
- (b) the words “Northern Ireland or” and the words “the Parliament of Northern Ireland or, as the case may be,” shall be omitted.

7 In section 20(2) (interpretation of provisions relating to bingo duty) the definition of “Great Britain” shall be omitted and after the definition of “the promoter” there shall be inserted the following definition—

““United Kingdom’ includes the territorial waters of the United Kingdom;”.

General

8 In section 28 (recovery of duty by distress in England and Wales) for subsection (5) there shall be substituted—

“(5) This section extends to England and Wales and Northern Ireland only.”

9 In section 29 (recovery of duty by poinding in Scotland) for subsection (5) there shall be substituted—

“(5) This section extends to Scotland only.”

10 (1) In section 35, for subsection (3) (extent) there shall be substituted—

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“(3) The following provisions of this Act do not extend to Northern Ireland—

- (a) sections 13 to 16;
- (b) sections 29 and 30;
- (c) Schedule 2;
- (d) paragraph 15 of Schedule 4;

and sections 27 and 31 do not extend there in their application to the enactment relating to gaming licence duty.”

(2) Subsection (4) of that section shall be omitted.

Administration of betting duties

11 (1) In Schedule 1 (betting duties) in paragraph 7 (production of records) after the words “Act 1963” there shall be inserted the words “or Schedule 8 to the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.

(2) In paragraph 15 of that Schedule—

- (a) in sub-paragraph (2) after the words “England or Wales” there shall be inserted the words “or Northern Ireland”;
- (b) in sub-paragraph (4) after the word “premises” there shall be inserted the words “in England, Wales or Scotland”; and
- (c) after that sub-paragraph there shall be inserted the following sub-paragraphs—

“(5) Subject to sub-paragraph (6) below, where under sub-paragraph (1) above a court orders that a betting office licence held by a person in respect of premises in Northern Ireland shall be forfeited and cancelled, no court of summary jurisdiction shall entertain an application by that person for the grant (or provisional grant) of a new betting office licence in respect of those premises or any other premises situated in the same petty sessions district as those premises made less than twelve months after that forfeiture and cancellation.

(6) Sub-paragraph (5) above—

- (a) shall not prejudice the right of such a person as is mentioned in that sub-paragraph to seek the renewal of any betting office licence (other than that which is forfeited) which he holds; and
- (b) applies notwithstanding anything in Article 12 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985.”.

Exemptions from, and administration of, bingo duty

12 (1) In Schedule 3 in paragraph 2(1) (small-scale bingo) after the words “Act 1968” there shall be inserted the words “or under Chapter II of Part III of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.

(2) In paragraph 5 of that Schedule (small-scale amusements provided commercially) in sub-paragraph (1) after paragraph (a) there shall be inserted the following paragraph—

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- “(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;”.
- (3) In paragraph 10(2) of that Schedule (registration of bingo-promoters) after the words “Act 1968” there shall be inserted the words “or under Chapter II of Part III of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.

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