
Status: Point in time view as at 01/02/1991.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986,

Cross Heading: General betting duty and pool betting duty. (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”.
- (2) In subsection (3)(b) of that section—
- (a) in sub-paragraph (i) after the words “Act 1976” there shall be inserted the words “or, as the case may be, Article 133 or 134 of, or paragraph 6 of Schedule 20 to, the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”;
- (b) at the beginning of sub-paragraph (ii) there shall be inserted the words “in Great Britain”; and
- (c) after that sub-paragraph there shall be added the following sub-paragraph—
- “or
- (iii) in Northern Ireland, in any society’s lottery within the meaning of Article 2(2) of that Order which is not unlawful under that Order.”.
- 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”—

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- (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;

"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;"; and

- (c) the words from “and ”betting office licence””to the end shall be omitted.

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