



# Finance Act 1986

## 1986 CHAPTER 41

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

#### CHAPTER I

#### CUSTOMS AND EXCISE

#### *Other provisions*

### **6 Betting duties and bingo duty in Northern Ireland.**

- (1) The <sup>M1</sup>Betting and Gaming Duties Act 1981 (in this section referred to as “the 1981 Act”) shall have effect subject to the amendments in Part I of Schedule 4 to this Act, being amendments designed to extend to Northern Ireland—
  - (a) the provisions of the 1981 Act relating to general betting duty and pool betting duty (in place of the provisions of Part III of the <sup>M2</sup>Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 relating to those duties); and
  - (b) the provisions of the 1981 Act relating to bingo duty.
- (2) Part II of Schedule 4 to this Act shall have effect for the purpose of making consequential amendments of certain Northern Ireland legislation; and Part III of that Schedule shall have effect for the purpose of extending to Northern Ireland certain subordinate legislation made under the 1981 Act.
- (3) Schedule 4 to this Act,—
  - (a) so far as it relates to general betting duty or pool betting duty, shall come into force on the betting commencement date, but shall not have effect in relation to duty in respect of bets made before that date; and
  - (b) so far as it relates to bingo duty, shall come into force on the bingo commencement date, but shall not impose any charge to duty in respect of bingo played in Northern Ireland before that date.

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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1986, Section 6. (See end of Document for details)*

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- (4) Part III of the <sup>M3</sup>Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 shall cease to have effect on the betting commencement date except in relation to duty in respect of bets made before that date.
- (5) In this section and Schedule 4 to this Act—
- “the betting commencement date” means 29th September 1986 or, if later, the day appointed for the coming into operation of Part II (betting) of the <sup>M4</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985; and
- “the bingo commencement date” means 29th September 1986 or, if later, the day appointed for the coming into operation of Chapter II of Part III (gaming on bingo club premises) of that Order.

**Marginal Citations**

- M1** 1981 c. 63.  
**M2** 1972 c. 11 (N.I.).  
**M3** 1972 c. 11 (N.I.).  
**M4** S.I. 1985/1204 (N.I. 11).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1986, Section 6.