
 STATUTORY INSTRUMENTS

1979 No. 146

NORTHERN IRELAND

**The General Betting Duty (Amendment) Regulations
(Northern Ireland) 1979**

Made - - - - 14th February 1979
*Laid before the House
 of Commons* - - 22nd February 1979
Coming into Operation 1st April 1979

The Commissioners of Customs and Excise in exercise of the powers conferred by sections 24(2) and 72(1) of and paragraphs 1 and 7 of Schedule 2 to the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972(a) and now vested in them by virtue of Article 4(2) of the Northern Ireland (Modification of Enactments—No. 1) Order 1973(b), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1.—(1) These Regulations may be cited as the General Betting Duty (Amendment) Regulations (Northern Ireland) 1979 and shall come into operation on 1st April 1979.

(2) These Regulations and the General Betting Duty Regulations (Northern Ireland) 1966(c), shall be construed as one and may be cited together as the General Betting Duty Regulations (Northern Ireland) 1966 to 1979.

2. In these Regulations the following expressions have the meanings hereby assigned to them:

“the principal Regulations” means the General Betting Duty Regulations (Northern Ireland) 1966;

“Regulation” means a Regulation contained in the principal Regulations.

3.—(1) Regulation 2 shall be amended as follows—

(a) after the definition of “Card” there shall be inserted the following definition—

““Commissioners” means the Commissioners of Customs and Excise.”;

(a) 1972 c. 11 (N.I.).

(b) S.I. 1973/2163.

(c) S.R. & O. (N.I.) 1966 No. 242, amended by S.R. & O. (N.I.) 1967 No. 81, 1970 No. 274, and S.I. 1977/1468.

(b) after the definition of “Denomination” there shall be inserted the following definition—

““Department” means the Department of Finance for Northern Ireland.”;

(c) the definition of “Ministry” shall be omitted.

(2) Wheresoever the word “Ministry” appears in the principal Regulations there shall be substituted the word “Commissioners”.

(3) Any application, card, sheet, return or other document whatsoever and any remittance which is required by the principal Regulations to be made, sent, produced, furnished or otherwise supplied to the Commissioners shall instead be made, sent, produced, furnished or otherwise supplied to the Department.

4. For Regulation 3 there shall be substituted the following—

“3. Except as provided by Parts V and VIII and Regulations 17 and 25, every person liable to pay the duty under the provisions of section 16(2) of the Act shall do so by the purchase of a betting duty sheet.”.

5. The provisions of Parts III and IV of the principal Regulations shall apply to on-course and off-course bookmakers, respectively, save insofar as any such provisions are inapplicable by reason of any arrangements made under Part VIII thereof.

6. After Regulation 39 there shall be added the following Part—

“

PART VIII

RETURNS UNDER APPROVED ARRANGEMENTS

40. If a bookmaker desires to make arrangements to pay on the basis of returns the duty payable by him on bets made with him, he shall apply in writing to the Commissioners and shall supply such particulars in such form as may be directed.

41. Approval of such arrangements, if given, shall be subject to the giving of security by means of deposit or otherwise for duty due or to become due from the bookmaker, and to such conditions as may be required and as may then or from time to time be imposed.

42.—(1) From the date of coming into effect of such arrangements a bookmaker shall furnish returns to the Commissioners in the form numbered 5 in the Schedule. Each return shall show, in respect of each month, the net amount, after deduction of the total amount eligible for remission or repayment of the general betting duty, of all bets made with him during that month—

(a) in the case of an off-course bookmaker, at the premises, or

(b) in the case of an on-course bookmaker, in the course of the business,

to which such arrangements relate and shall contain full information in respect of all other matters to which the form relates. The bookmaker shall furnish the return not later than the 15th day of the month following the month to which it relates :

Provided that, the Commissioners may approve a variation in the period to which such return relates or in the date on which any such return shall be furnished, in which event the bookmaker shall comply with such directions as may be given in relation thereto.

(2) A person furnishing a return in pursuance of this Regulation shall at the same time remit to the Commissioners the amount of duty appearing by such a return to be due.

43. An on-course bookmaker to whom approval has been signified following an application under Regulation 40—

- (a) shall obtain from the Commissioners a certificate of approval;
- (b) shall produce his certificate to the track occupier before commencing bookmaking at a track and shall thereafter on demand produce it to the track occupier or an authorised officer; and
- (c) shall, on being notified by the Commissioners that approval is withdrawn, forthwith surrender the certificate to the Commissioners.

44. The Commissioners may at any time, either on their own motion or on an application made in writing by the bookmaker, and without prejudice to their powers subsequently to grant approval to any fresh arrangements, declare that any arrangement so approved shall, on the date specified, cease to be in force, and the arrangements shall cease to be in force accordingly.

45. Where a bookmaker makes any arrangements under this Part he shall nevertheless comply with the provisions of Part III or, as the case may be, Part IV, save insofar as any such provisions are inapplicable by reason of any such arrangements.”.

7. There shall be added after the form numbered 4 in the Schedule to the principal Regulations, the form numbered 5 contained in the Schedule to these Regulations.

H. F. Christopherson,

Commissioner of Customs and Excise.

14th February 1979.
King's Beam House,
Mark Lane,
London EC3R 7HE.

SCHEDULE

Regulation 42

FORM No. 5

GENERAL BETTING DUTY
RETURN UNDER APPROVED ARRANGEMENTS

Bookmaker's return for period ended.....of.....19.....

Betting duty reference number

Name and business address of person responsible for payment of the general betting duty

Amount of bets taken in the above period	£	Amount of duty payable	£
As on-course bookmaker			
As off-course bookmaker			
*Add UNDERPAYMENT/Deduct OVERPAYMENT arising on previous return (if none write NONE)			
*Delete as necessary			
TOTAL AMOUNT PAYABLE (if none write NONE)			

DECLARATION BY SIGNATORY

I.....(insert full name of signatory)
declare that:—

- (a) the information given above is complete and correct and includes a full and true account of all bets chargeable with general betting duty under the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972, made at a meeting and at the above premises with the person named above as responsible for payment of the general betting duty during the period covered by this return and of the duty due and payable on those bets;
- (b) except as indicated overleaf or previously notified:—
- (i) the premises used in connection with the business named above are the same as those for which arrangements for returns have been approved; and
 - (ii) there has been no change in the name, constitution or ownership of the business named above.

I enclose a remittance for.....pounds.....
(pounds in words)

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

Status

NOTIFICATION OF CHANGES

EXPLANATORY NOTE

(This Note does not form part of the Regulations.)

These Regulations amend the General Betting Duty Regulations (Northern Ireland) 1966 to 1977 principally by introducing an alternative means of payment of the duty, i.e. by means of arrangements, approved at their discretion by the Commissioners of Customs and Excise, for payment in arrears by means of monthly returns. The principal Regulations are also amended so as to reflect the current constitutional position and to give formal effect to the well-established arrangement whereby all documents and remittances relating to the general betting duty are furnished to the Department of Finance as agent for the Commissioners of Customs and Excise.

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