1967. No. 81 **[C]**

TRANSFERRED EXCISE DUTIES

General Betting Duty Amendment

REGULATIONS, DATED 18TH APRIL 1967, MADE BY THE MINISTRY OF FINANCE UNDER PARTS I AND III OF SCHEDULE 2 TO THE FINANCE ACT (NORTHERN IRELAND) 1966.

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—

1.—(1) These Regulations may be cited as the General Betting Duty (Amendment) Regulations (Northern Ireland) 1967, and shall come into operation on the 1st day of May 1967.

(2) These Regulations and the General Betting Duty Regulations (Northern Ireland) 1966(**b**) shall be construed as one and may be cited together as the General Betting Duty Regulations (Northern Ireland) 1966 and 1967.

(3) 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; and

"Schedule" means the Schedule to the principal Regulations.

2. In Regulation 2 after the definition of "the Act" there shall be inserted the following new definition:

"Card" means a betting duty card as prescribed by Regulation 12(1).

3. In Regulation 4 the words "or 2" shall be omitted.

4. In Regulation 7 the words "or 2" shall be omitted.

5. In Regulation 8(1) for sub-paragraphs (*a*) and (*b*) there shall be substituted the following paragraphs:

"(*a*) in the case of form numbered 1 in the Schedule:

(i) the full name of the individual bookmaker to whom the sheet is issued;

(ii) the bookmaker's licence number;

(iii) date of the end of the week for which it was issued; and

(iv) an official validating stamp.

(*b*) in the case of form numbered 3 in the Schedule:

(i) the bookmaking office licence number; and

(ii) an official validating stamp."

and Regulation 8(2) shall be revoked.

(a) 1966, c. 21 (N.I.). (b) S.R. & O. (N.I.) 1966, No. 242.

6. For Regulation 12 there shall be substituted the following Regulation:

"**12.**—(1) An on-course bookmaker—

(*a*) before commencing bookmaking in any week shall for the purpose of the duty be in possession of a valid sheet in the form numbered 1 in the Schedule for which he has paid an amount not less than the minimum duty credit less any duty overpaid or plus any duty underpaid brought forward from the previous sheet;

(*b*) before commencing bookmaking at a meeting shall be in possession of a valid betting duty card in the form numbered 2 in the Schedule containing the validating stamp of the Ministry, the name of the bookmaker, the date of the meeting or meetings at which the card is to be used and the name of the track or tracks at which the card is to be used;

(*c*) 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 for each week in respect of which he carries on bookmaking on the course.

(3) No person shall obtain a card except from the Ministry or from the occupier of a track or from such other person as may be authorised by the Ministry."

7. In Regulation 13 for the words "current sheet" there shall be substituted the words "card appropriate to the meeting".

8. In Regulation 14—

(1) in sub-paragraphs (1)(*e*) and (*f*) for the word "sheet" there shall be substituted the word "card".

(2) insert the following paragraph:

"(2) Every on-course bookmaker shall in respect of each day he carried on bookmaking—

(*a*) enter indelibly on his sheet the total amount of bets made with him on that day and shown on the card; and

(*b*) complete the declaration on the card and send it to the Ministry to arrive not later than the second day following the day for which it was valid".

9. In Regulation 15(1) for sub-paragraph (*b*) there shall be substituted the following sub-paragraph:

"(*b*) at the end of each week:

(i) the total amount of all bets made with him or received or negotiated by him during that week as shown on his sheet, and the total amount of duty due in respect of that amount; and

(ii) any duty overpaid or underpaid to be carried forward to the next sheet.".

10. For Regulation 16 there shall be substituted the following Regulation:

"**16.**—(1) Every on-course bookmaker shall 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;

(*b*) the total amount of all bets made with him 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 next sheet.

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

11. For Regulation 32 there shall be substituted the following Regulation:

"**32.** The Ministry may require any track occupier—

(1) to obtain from the Ministry a supply of sheets, and

(2) to issue a sheet to a bookmaker in return for payment by the bookmaker of the amount required under Regulation 12(1)(*a*)."

12. In Regulation 33:

(1) for the words "Regulation 8(1)(*b*)" there shall be substituted the words "Regulation 8(1)(*a*)"; and

(2) for the words from "and has recorded" to the end shall be omitted.

13. In Regulation 35 the following words shall be omitted:

(1) in paragraph (1) "or stub" and from "and shall not" to the end; and

(2) in paragraph (2) from "and the sheet" to "shall be re-attached".

14. In Regulation 36(1)(*a*) the words "books of" shall be omitted.

15. In the Schedule for the forms numbered 1 and 2 there shall be substituted the forms numbered 1 and 2 in the Schedule to these Regulations.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 18th day of April 1967.

(L.S.)

D. C. B. Holden,
Second Secretary.