1966. No. 242 **[C]**

TRANSFERRED EXCISE DUTIES

General Betting Duty

REGULATIONS, DATED 10TH OCTOBER 1966, MADE BY THE MINISTRY OF FINANCE UNDER PARTS I AND III OF SCHEDULE 2 TO THE FINANCE ACT (NORTHERN IRELAND) 1966.

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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—

PART I

INTRODUCTORY

1.—(1) These Regulations may be cited as the General Betting Duty Regulations (Northern Ireland) 1966.

(2) Regulations 1 to 11, 26, 29, 30, 32 and 39 shall come into operation on 17th October 1966 and the remainder of these Regulations shall come into operation on 24th October 1966.

2. In these Regulations, unless the context otherwise requires—

"The Act" means the Finance Act (Northern Ireland) 1966.

"Denomination" means the amount of duty represented by a sheet.

"The duty" means the general betting duty.

"Enclosure" means a part of a track to which the public is admitted to see events.

(a) 1966. c. 21 (N.I.).

"Meeting" means each occasion on any one day on which events take place on any track and shall be deemed to commence at the moment when the track is opened for the admission of the public, and to terminate at the time when the public are required to leave the enclosure.

"Ministry" means the Ministry of Finance.

"Occupier" includes—

(*a*) any person who provides or intends to provide facilities on any track for any persons engaging or proposing to engage in any activity by reason of which they are or may be or may become liable for the payment of duty;

(*b*) any person who permits or intends to permit any such activity on any track; and

(*c*) the organiser of the meeting.

"Off-course bookmaker" means a person who intends to carry on or is carrying on bookmaking other than at a meeting.

"On-course bookmaker" means a person who intends to carry on or is carrying on bookmaking at a meeting.

"Sheet" means a betting duty sheet as prescribed by Regulation 3.

"Track" means any place at which events take place.

"Week" means a period of seven consecutive days commencing on a Sunday and ending on a Saturday.

PART II

BETTING DUTY SHEETS

3. Except as provided by Part V, every person liable to pay the duty under the provisions of section 9(2) of the Act shall do so by the purchase of a betting duty sheet.

4. A sheet shall be in one of the forms numbered 1 or 2 or 3 in the Schedule.

5. No person shall purchase a sheet except from the Ministry or from the occupier of a track or from such other person as may be authorised by the Ministry.

6. Every bookmaker shall as required, in any application made by him for the issue of a sheet, quote the number of the bookmaker's licence or the number of the bookmaking office licence granted to him by the Ministry.

7.—(1) A sheet in the form numbered 1 or 2 in the Schedule shall be valid only for the use of the on-course bookmaker to whom it was issued.

(2) A sheet in the form numbered 3 in the Schedule shall be valid only for the use of the off-course bookmaking office in respect of which it was issued.

8.—(1) A sheet shall not be valid unless before issue there has been paid the amount of duty represented by the sheet and there has been inserted in the spaces provided—

(*a*) in the case of forms numbered 1 and 3 in the Schedule, issued by the Ministry:

(i) an official validating stamp; and

(ii) in the case of form numbered 1 the bookmaker's licence number and in the case of form numbered 3 the bookmaking office licence number:

(*b*) in the case of form numbered 2 in the Schedule, issued by the occupier of the track:

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

(ii) the name and situation of the track at which, and the date on which, the sheet is issued;

(iii) the bookmaker's licence number; and

(iv) the signature of the person issuing the sheet.

(2) A sheet issued in accordance with paragraph 1(*b*) shall not be valid except for the track at which, and the date on which, the sheet is issued.

9. A bookmaker to whom a sheet has been issued shall not transfer, lend or share the use of, any such sheet and no person shall accept the transfer, loan, or a share in the use, of any such sheet.

10. All sheets, whether before or after issue and whether in the hands of a track occupier, a bookmaker or any other person, shall be deemed to be and to remain the property of the Ministry.

11.—(1) No person shall alter or obliterate any entry made by the issuer on a sheet.

(2) Any correction by a bookmaker to an entry made by him on a sheet shall be made and validated by him in such manner as an authorised officer may direct.

PART III

ON-COURSE BOOKMAKERS

12.—(1) An on-course bookmaker before commencing bookmaking—

(*a*) shall be in possession of a valid sheet in the form numbered 1 or 2 in the Schedule showing:

(i) that the amount of duty paid plus any overpayment or less any underpayment appearing thereon is not less than the minimum duty credit appropriate to the enclosure in which he intends to operate; or

(ii) if the Ministry so determines, that the amount of duty paid in respect of that sheet is not less than an amount specified by the Ministry.

(*b*) 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 in respect of bets made with him at the meeting.

13. Every on-course bookmaker shall keep his current sheet at his stand during the time he is carrying on bookmaking and shall on demand produce it to an authorised officer.

14.—(1) Every on-course bookmaker shall—

(*a*) keep a field book bearing his name and shall retain such field book for a period of twelve months after the last entry made therein or for such longer or shorter period as the Ministry may in any particular case direct;

(*b*) keep his current field book at his stand during the time he is carrying on bookmaking and shall on demand produce it to an authorised officer;

(*c*) immediately on receipt of a bet enter indelibly in his field book under the date on which the bet is made:

(i) the event and the contingency which are the subjects of the bet;

(ii) the amount of the bet; and

(iii) in respect of a bet made by way of cash betting an identifying number in a consecutive series of not less than nine hundred and ninety-nine, or in respect of a bet made by way of credit betting the name or pseudonym of the bettor;

(*d*) immediately on receipt of a bet made by way of cash betting, issue to the bettor a ticket bearing the bookmaker's licence number of the bookmaker responsible for the payment of the duty, and the same identifying number as that entered in his field book in accordance with the preceding sub-paragraph;

(*e*) immediately after each event which takes place either at the meeting at which he is carrying on bookmaking or elsewhere during that meeting, enter indelibly in the sheet the total amount of all the bets made with him on that day in respect of that event; and

(*f*) before leaving the place where he is carrying on bookmaking enter indelibly in the sheet the total amount of all the bets made with him on that day in respect of any events other than those which took place on that track and on that day.

15.—(1) Every on-course bookmaker shall keep a betting duty account in the form numbered 4 in the Schedule and shall enter indelibly therein—

(*a*) before the time when any sheet is first used the serial number and the denomination of the sheet, and the amount of any overpayment or underpayment brought forward from the previous sheet; and

(*b*) before leaving the place where he is carrying on bookmaking:

(i) the total amount of all the bets made with him or received or negotiated by him at that place and the amount of duty due in respect of that amount; and

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

(2) Every on-course bookmaker shall permit the track occupier to inspect in the spaces provided in the betting duty account the name of the bookmaker, the bookmaker's licence number and the amount carried forward to the next sheet.

(3) Every on-course bookmaker shall upon demand produce his betting duty account to an authorised officer and that betting duty account whether in the hands of the bookmaker or any other person shall be and remain the property of the Ministry.

(4) Except as provided by paragraph (1), no on-course bookmaker shall make any alteration or addition to his betting duty account unless so directed by an authorised officer.

16.—(1) Every on-course bookmaker who has used a sheet at a meeting shall send it to the Ministry to arrive not later than the second day following the meeting and the sheet shall contain—