STATUTORY INSTRUMENTS

1977 No. 1468

NORTHERN IRELAND

The General Betting Duty (Amendment) Regulations (Northern Ireland) 1977

Made - - - -	1*st September* 1977
Laid before the House of Commons - -	9*th September* 1977
Coming into Operation	2*nd October* 1977

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(**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) 1977 and shall come into operation on the 2nd October 1977.

(2) These Regulations, the General Betting Duty Regulations (Northern Ireland) 1966(**c**), the General Betting Duty (Amendment) Regulations (Northern Ireland) 1967(**d**) and the General Betting Duty (Amendment) Regulations (Northern Ireland) 1970(**e**) shall be construed as one and may be cited together as the General Betting Duty Regulations (Northern Ireland) 1966 to 1977.

2.—(1) In these Regulations the following expressions have the meaning 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.

(2) The Interpretation Act (Northern Ireland) 1954(**f**) shall apply to these Regulations as it applies to a Measure of the Northern Ireland Assembly.

3. In Regulation 12 sub-paragraph (1)(*a*) as amended(**g**), after the words "from the previous sheet" there shall be inserted the words "but one".

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

(**b**) See Article 4(2) of the Northern Ireland (Modification of Enactments—No. 1) Order 1973, S.I. 1973/2163 (1973 III, p. 7541).

(**c**) S.R. & O. (N.I.) 1966 No. 242 (1966 p. 760).

(**d**) S.R. & O. (N.I.) 1967 No. 81 (1967 p. 253).

(**e**) S.R. & O. (N.I.) 1970 No. 274 (1970 p. 1339).

(**f**) 1954 c. 33 (N.I.).

(**g**) The relevant amending instrument is S.R. & O. (N.I.) 1967 No. 81 (1967 p. 253).

4. In Regulation 15 there shall be deleted the words—

(1) "from the previous sheet" in sub-paragraph (1)(*a*),

(2) "to the next sheet" in sub-paragraph (1)(*b*)(ii) as amended(**a**), and

(3) "to the next sheet" in sub-paragraph (2).

5. In Regulation 16 as amended(**a**) there shall be deleted the words—

(1) "from the preceding week" in sub-paragraph (1)(*a*), and

(2) "to the next sheet" in sub-paragraph (1)(*d*).

6. In Regulation 17 for the words "shown on the last sheet used by him" there shall be substituted the words "due from him".

7. In the Schedule as amended(**a**) to the principal Regulations for the form numbered 1 there shall be substituted the form numbered 1 in the Schedule to these Regulations.

H. F. Christopherson,
Commissioner of Customs and Excise.

1st September 1977.

King's Beam House,
Mark Lane,
London EC3R 7HE.

(a) The relevant amending instrument is S.R. & O. (N.I.) 1967 No. 81 (1967 p. 253).

SCHEDULE

FORM G.B.15

FORM No. 1
DEPARTMENT OF FINANCE FOR NORTHERN IRELAND
GENERAL BETTING DUTY
ON-COURSE BETTING DUTY SHEET

Duty Paid £.....Minimum Duty Credit £.....Serial No. D

Bookmaker's Name:.....	Official Validating Stamp
Licence No:	
THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE	Return for week ending

PARTICULARS OF BETS MADE			FOR OFFICIAL USE		CALCULATION OF OVERPAYMENT OR UNDERPAYMENT OF DUTY to be carried forward to next betting duty sheet but one			FOR OFFICIAL USE	
DAY	Total amount of bets made								
	£	p	£	p	Duty paid on purchase of this sheet	£	p	£	p
Monday					*Add OVERPAYMENT *Deduct UNDERPAYMENT brought forward from last sheet but one.				
Tuesday									
Wednesday					TOTAL				
Thursday					DEDUCT or DEDUCT FROM the duty payable on this week's bets (See foot of previous column) *OVERPAYMENT				
Friday									
Saturday									
WEEKLY TOTAL					*UNDERPAYMENT to be carried forward to next sheet but one.				
Amount of duty payable on this week's bets									

**Delete as appropriate*

DECLARATION

I.....*(insert full name of signatory)* declare that the information given above is complete and correct and that it includes a full and true account of all bets taken by me and chargeable with general betting duty under the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972, in the week covered by this betting duty sheet, and of the duty due and payable on those bets.

Date..... Signed .....

NOTES

1. This sheet, properly completed, must be sent to the Department of Finance, Excise Duties Branch, 3-5 Frederick Street, Belfast BT1 2NH to arrive not later than the Tuesday following the week to which this return relates.

2. If the bookmaker does not intend to do business for some time, any underpayment must be paid within 28 days.

3. The declaration must be signed by the bookmaker.

4. Any alteration(s) made in completing this sheet must be initialled by the signatory.

5. Failure to furnish a return on this sheet or the furnishing of a return which is false in any material particular may involve heavy penalties. The furnishing of a return which is incomplete or qualified in any way (e.g. marked "Provisional") does not comply with the law.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend The General Betting Duty Regulations (Northern Ireland) 1966 to 1970 in so far as they relate to the purchase of betting duty sheets by on-course bookmakers. They provide for the value of a valid sheet in any one week to be related to the duty liability incurred in the last week but one in which the bookmaker carried on on-course bookmaking.

SI 1977/1468
ISBN 0-11-071468-7

