STATUTORY INSTRUMENTS

1981 No. 1736

NORTHERN IRELAND

The General Betting Duty Regulations (Northern Ireland) 1981

Made - - - -	*3rd December* 1981
Laid before the House of Commons - -	*11th December* 1981
Coming into Operation	*3rd January* 1982

ARRANGEMENT OF REGULATIONS

PART I

PRELIMINARY

Regulation

1. *Citation and commencement.*
2. *Interpretation.*
3. *Revocations.*

PART II

BETTING DUTY SHEETS

4. *Payment of duty by purchase of betting duty sheet.*
5. *Forms of sheets.*
6. *From whom sheets may be purchased.*
7. *Application for issue of sheet.*
8. *Valid use of sheet.*
9. *Conditions for sheet to be valid.*
10. *Sheet not to be transferred etc.*
11. *Sheet to remain property of the Commissioners.*
12. *Alterations to sheets.*

PART III

ON-COURSE BOOKMAKERS

13. *Application of Part III*
14. *Conditions to be observed by bookmaker.*
15. *Keeping and production of cards.*
16. *Field books, bettors' tickets etc.*
17. *Betting duty account.*
18. *Completed sheet to be sent to the Commissioners through the Department.*
19. *Bookmakers ceasing to carry on business.*

PART IV

OFF-COURSE BOOKMAKERS

20. *Application of Part IV.*
21. *Conditions to be observed by bookmaker.*

22. *Total of bets to be entered on sheet.*
23. *Completed sheet to be sent to the Commissioners through the Department.*
24. *Betting duty account.*
25. *Making and keeping of records.*
26. *Issue of voucher to bettor.*
27. *Alteration of documents.*
28. *Bookmakers ceasing to carry on business.*

PART V

TOTALISATOR OPERATORS

29. *Notice of intention to operate a totalisator.*
30. *Betting duty account.*
31. *Returns and payment of duty.*

PART VI

TRACK OCCUPIERS

32. *Notice of intention to hold a meeting.*
33. *Changes at tracks.*
34. *Admission of bookmakers.*
35. *Issue of sheets.*
36. *Particulars on sheets.*
37. *Counterfoils of sheets.*
38. *Spoilt or lost sheets.*
39. *Records and accounts.*
40. *Returns and payment of duty.*
41. *Liabilities and obligations.*

PART VII

RETURNS UNDER APPROVED ARRANGEMENTS

42. *Application for approval of arrangements.*
43. *Approval of arrangements.*
44. *Furnishing of returns and payment of duty.*
45. *Certificate of approval.*
46. *Cancellation of approval.*

PART VIII

GENERAL

47. *Variation of forms by the Commissioners.*

The Commissioners of Customs and Excise in exercise of the powers conferred by sections 24(2) and 72(1) of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 (**a**) and paragraphs 1 and 7 of Schedule 2 to that Act 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:—

PART I

PRELIMINARY

Citation and commencement.

1. These Regulations may be cited as the General Betting Duty Regulations (Northern Ireland) 1981 and shall come into operation on 3rd January 1982.

(**a**) 1972 c. 11 (N.I.). (**b**) S.I. 1973/2163.

Interpretation

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

"the Act" means the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972;

"card" means a betting duty card as prescribed by regulation 14(1);

"Commissioners" means the Commissioners of Customs and Excise;

"denomination" means the amount of duty represented by a sheet;

"Department" means the Department of Finance for Northern Ireland;

"the duty" means the general betting duty chargeable under section 16 of the Act;

"enclosure" means any part of a track to which members of the public are admitted to see events;

"meeting" means any occasion on any day on which events take place on any track and shall be deemed to commence at the time that the track is opened for the admission of members of the public, and to terminate at the time when members of the public are required to leave the enclosure;

"occupier" in relation to any track includes—

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

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

(*c*) any organiser of the meeting;

"off-course bookmaker" means a person who carries on or intends to carry on bookmaking elsewhere than at a meeting;

"on-course bookmaker" means a person who carries on or intends to carry on bookmaking at a meeting;

"track" means any premises where events take place and where bets on those events are chargeable with the duty;

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

Revocations

3. The following Regulations are hereby revoked—

(*a*) the General Betting Duty Regulations (Northern Ireland) 1966(**a**);

(*b*) the General Betting Duty (Amendment) Regulations (Northern Ireland) 1967 (**b**);

(*c*) the General Betting Duty (Amendment) Regulations (Northern Ireland) 1970(**c**);

(*d*) the General Betting Duty (Amendment) Regulations (Northern Ireland) 1977(**d**); and

(*e*) the General Betting Duty (Amendment) Regulations (Northern Ireland) 1979(**e**).

(**a**) S.R. & O. (N.I.) 1966 No. 242.
(**b**) S.R. & O. (N.I.) 1967 No. 81.
(**c**) S.R. & O. (N.I.) 1970 No. 274.
(**d**) S.I. 1977/1468.
(**e**) S.I. 1979/146.

PART II

BETTING DUTY SHEETS

Payment of duty by purchase of betting duty sheet.

4. Except as provided by Parts V and VII and regulations 19 and 28, every person liable to pay the duty under the provisions of section 16 of the Act shall do so by the purchase of a betting duty sheet (hereinafter called a " sheet ").

Forms of sheets

5. Without prejudice to regulation 47 a sheet shall be in either the form numbered 1 (on-course) or that numbered 3 (off-course) in the Schedule.

From whom sheets may be purchased

6. A person shall not purchase a sheet except from the Department, or from a track occupier or from such other person as may be authorised by the Commissioners to supply sheets.

Application for issue of sheet

7. A 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 Department.

Valid use of sheet.

8.—(1) A sheet in the form numbered 1 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.

Conditions for sheet to be valid

9. 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 a sheet in the 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) the date of the end of the week for which it was issued, and

(iv) an official validating stamp;

(*b*) in the case of a sheet in the form numbered 3 in the Schedule—

(i) the bookmaking office licence number, and

(ii) an official validating stamp.

Sheet not to be transferred etc.

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

Sheet to remain property of the Commissioners

11. 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 Commissioners.

Alterations to sheets

12.—(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

Application of Part III

13. The provisions of this Part of these Regulations shall apply to all on-course bookmakers save in so far as any of those provisions are inapplicable by reason of any arrangements made under Part VII.

Conditions to be observed by bookmaker

14.—(1) An on-course bookmaker—

(*a*) before commencing bookmaking in any week shall be in possession of a valid sheet in the form numbered 1 in the Schedule for which he shall have 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 but one;

(*b*) before commencing bookmaking at a meeting shall be in possession of a betting duty card in the form numbered 2 in the Schedule containing—

(i) the validating stamp of either the Commissioners or of the Department,

(ii) the name of the bookmaker,

(iii) the date of the meeting or meetings at which the card is to be used, and

(iv) the name of the track or tracks at which the card is to be used.

(2) In this regulation " minimum duty credit " means the amount of duty which appears to the Commissioners 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 Department, or from a track occupier, or from such other person as may be authorised by the Commissioners to issue cards.

Keeping and production of cards

15. An on-course bookmaker shall keep his card appropriate to the meeting at his stand during the time he is carrying on bookmaking and shall on demand produce it to an authorised officer.

Field books, bettors' tickets etc

16.—(1) An 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 Commissioners 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 card the total amount of all 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 card 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.

(2) An 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 Commissioners through the Department to arrive not later than the second day (not counting Sundays or Public Holidays) following the day for which it was valid.

Betting duty account

17.—(1) An 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; and

(*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.

(2) An on-course bookmaker shall permit a 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.

(3) An 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 Commissioners.

(4) Except as provided by paragraph (1), an on-course bookmaker shall not make any alteration or addition to his betting duty account unless so directed by an authorised officer.

Completed sheet to be sent to the Commissioners through the Department

18.—(1) An on-course bookmaker shall send to the Commissioners through the Department 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;

(*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.

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

Bookmakers ceasing to carry on business

19. An on-course bookmaker who ceases to carry on business for a period of twenty-eight days shall pay to the Commissioners through the Department not later than the end of such period the amount of underpayment, if any, due from him.

PART IV

OFF-COURSE BOOKMAKERS

Application of Part IV

20. The provisions of this Part of these Regulations shall apply to all off-course bookmakers save in so far as any of those provisions are inapplicable by reason of any arrangements made under Part VII.

Conditions to be observed by bookmaker

21.—(1) Before an off-course bookmaker commences bookmaking in any week he shall be in possession of a valid sheet in the form numbered 3 in the

Schedule in respect of each of his licensed bookmaking offices, for each of which said sheets he shall have paid the minimum duty credit less any duty overpaid or plus any duty underpaid brought forward from the previous week but one during which he carried on bookmaking off the course.

(2) In this regulation " minimum duty credit " means the amount of duty which appears to the Commissioners will become due from the bookmaker for each week in respect of each of his licensed bookmaking offices.

(3) An off-course bookmaker shall keep his sheet at the licensed bookmaking office to which it relates, and shall on demand produce it to an authorised officer.

Total of bets to be entered on sheet

22. An off-course bookmaker shall enter indelibly on the sheet not later than noon on the day following the day on which the bets were made the total amount of all bets made with him or received or negotiated by him on that day at the licensed bookmaking office to which the sheet relates.

Completed sheet to be sent to the Commissioners through the Department

23.—(1) An off-course bookmaker shall in respect of each licensed bookmaking office send to the Commissioners through the Department 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 but one;

(*b*) the total amount of all bets made with him on 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 sheet for the next week but one.

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

Betting duty account

24.—(1) An off-course bookmaker shall keep a betting duty account in respect of each of his licensed bookmaking offices in the form numbered 4 in the Schedule and shall enter indelibly therein—

(*a*) not later than the date when any sheet is first used the serial number and denomination of such sheet, and the amount of any overpayment or underpayment brought forward from the previous sheet but one; and

(*b*) not later than the Tuesday following the end of each week—

(i) the total amount of all bets made with him or received or negotiated by him in the preceding week, and the amount of duty due in respect of those bets, and

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

(2) An off-course bookmaker shall upon demand produce the betting duty account to the Commissioners, or to the Department, or to an authorised officer and the betting duty account whether in the hands of a bookmaker or any other person shall be and remain the property of the Commissioners.

(3) Except as provided by paragraph (1) an off-course bookmaker shall not make any alteration or addition to his betting dutv account unless so directed by an authorised officer.

Making and keeping of records

25.—(1) An off-course bookmaker shall not accept a bet unless—

(*a*) in the case of a bettor in person, the amount of the stake money and the particulars of the bet are recorded on a docket at the time that the bet is made;

(*b*) in the case of a bet made by letter or telegram, the bookmaker retains the letter or telegram; and

(*c*) in the case of a bet made by telephone, or by any other method not referred to in sub-paragraphs (*a*) and (*b*) above, the bookmaker records particulars of it on a docket forthwith.

(2) Every docket, letter or telegram recording a bet made with an off-course bookmaker on any day shall unless the Commissioners otherwise allow—

(*a*) be marked by the bookmaker with an identifying number in a consecutive series of not less than nine thousand nine hundred and ninety-nine;

(*b*) be kept by the bookmaker in the licensed bookmaking office in which the bets to which they relate were made; and

(*c*) be kept by the bookmaker for a period of two months intact and separate from those recording bets made on any other day, and shall be produced or delivered on demand to an authorised officer.

Issue of voucher to bettor

26. In the case of a bet made by a bettor in person, the bookmaker shall immediately issue to the bettor a voucher bearing the same identifying number as is mentioned in regulation 25(2)(*a*).

Alteration of documents

27. An off-course bookmaker shall not make any alteration in any document by means of which a bet is made after the determination of the contingency on which that bet was made, nor upon any book or document upon which the particulars relating to any bets are recorded.

Bookmakers ceasing to carry on business

28. An off-course bookmaker who ceases to carry on business for a period of twenty-eight days shall pay to the Commissioners through the Department not later than the end of such period the amount of underpayment, if any, due from him.

PART V

TOTALISATOR OPERATORS

Notice of intention to operate a totalisator

29. Any person who intends to operate a totalisator at a meeting shall give notice in writing to the Commissioners through the Department not less than seven clear days before such operation commences.

Betting duty account

30. A totalisator operator shall keep up to date a betting duty account in a form approved by the Commissioners.

Returns and payment of duty

31.—(1) A totalisator operator shall send to the Commissioners through the Department to arrive not later than the second day (not counting Sundays or Public Holidays) after any meeting, a return showing in respect of that meeting—

(*a*) the total amount staked by means of the totalisator and the duty due on that amount; and

(*b*) such other information as the Commissioners may from time to time require.

(2) At the time of the making of the return required by this regulation the totalisator operator shall pay to the Commissioners through the Department the amount of duty for which he is liable.

PART VI

TRACK OCCUPIERS

Notice of intention to hold a meeting

32. Not less than seven clear days before any meeting is held at any track, a track occupier shall give notice in writing to the Commissioners through the Department of the date and time of the proposed meeting.

Changes at tracks

33. A track occupier shall give seven days' notice in writing to the Commissioners through the Department—

(*a*) if the occupation of the track is to be transferred to any other person; or

(*b*) if any change is proposed in the day or times of meetings notice of which has been given in accordance with regulation 32,

and such notice shall specify the nature of the change to be made, the date on which the change is to be made, and whether the change is to be temporary or permanent.

Admission of bookmakers

34. A track occupier shall not admit to the track a person whom the occupier knows to be intending to carry on bookmaking on the track, or permit a person to carry on bookmaking on the track unless that person has complied with

the provisions of regulation 14, and the occupier shall bring to the notice of the Commissioners through the Department or an authorised officer any contravention or attempted contravention of these Regulations on the part of any such person or bookmaker.

Issue of sheets

35. The Commissioners may require any track occupier—

(*a*) to obtain from them through the Department a supply of sheets; and

(*b*) to issue a sheet to a bookmaker in return for payment by the bookmaker of the amount required under regulation 14(1)(*a*).

Particulars on sheets

36. A track occupier shall not issue a sheet until he has inserted in the sheet and the counterfoil all the particulars required by regulation 9(*a*) and the amount of duty represented by the sheet.

Counterfoils of sheets

37. The track occupier by whom a sheet is issued shall detach and send the counterfoil to the Commissioners through the Department to arrive not later than the second day (not counting Sundays or Public Holidays) following the day on which the sheet was issued.

Spoilt or lost sheets

38.—(1) Save as provided by paragraph (2) no person shall alter or obliterate any part of the counterfoil of a sheet whether before or after issue of the sheet.

(2) Any sheet or any counterfoil of any sheet which is spoiled during preparation for issue shall be marked "spoiled" by the track occupier, and shall be retained by him until taken from him by an authorised officer or until it is returned to the Department.

(3) The track occupier shall immediately notify the Department or an authorised officer of any loss of sheets which may occur.

(4) A track occupier shall not issue a sheet which has been previously issued, and a bookmaker shall not accept such a sheet.

Records and accounts

39.—(1) A track occupier shall keep up to date in a form approved by the Commissioners—

(*a*) an account of all sheets supplied to him showing their receipt and disposal; and

(*b*) a record showing in respect of each denomination and of each week in which a sheet is issued by him the serial number of the first sheet issued, the serial number of the last sheet issued, the total number of sheets issued and the total number of sheets spoiled.

(2) All books, records, accounts and documents relating to the duty shall on demand be produced to and, if so required, delivered to an authorised officer

by a track occupier and shall, if not so delivered, or if delivered and returned, be retained by such occupier for at least two years from the date of the event to which they relate or the date of the last entry therein whichever is the later.

Returns and payment of duty

40. In respect of any week in which any meeting takes place at any track a track occupier shall send to the Commissioners through the Department to arrive by not later than Tuesday of the following week a return showing—

(*a*) the total of the denominations of the sheets issued by him during the week in question; and

(*b*) the number of sheets of each denomination with particulars of the serial numbers issued or spoiled during that week,

and shall at the same time pay the amount mentioned in paragraph (*a*).

Liabilities and obligations

41. Any liability or obligation incurred under these Regulations by any person by reason of his being a track occupier shall continue to attach to such person notwithstanding that he ceases to be a track occupier and he shall continue to be subject to the penalties for failure to comply with or for contravention of these Regulations until he has finally discharged all such liabilities and obligations as aforesaid.

PART VII

RETURNS UNDER APPROVED ARRANGEMENTS

Application for approval of arrangements

42. 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 through the Department and shall supply such particulars in such form as may be directed.

Approval of arrangements

43. 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.

Furnishing of returns and payment of duty

44.—(1) From the date of coming into effect of such arrangements a bookmaker shall furnish returns to the Commissioners through the Department 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 through the Department the amount of duty appearing by such a return to be due.

Certificate of approval

45. An on-course bookmaker to whom approval has been signified following an application under regulation 42—

(*a*) shall obtain from the Commissioners a certificate of approval;

(*b*) shall produce his certificate to a track occupier before commencing bookmaking at a track and shall thereafter on demand produce it to a 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.

Cancellation of approval

46. 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 arrangements so approved shall, on the date specified, cease to be in force, and the arrangements shall cease to be in force accordingly.

PART VIII

GENERAL

Variation of forms by the Commissioners

47. The Commissioners may vary in such manner as they think fit the forms prescribed in the Schedule or may permit any such form to be adapted to meet the circumstances of any particular case and any reference in these Regulations to any such form shall be deemed to include a reference to such form varied or adapted pursuant to this regulation.

C. Freedman
Commissioner of Customs and Excise.

3rd December 1981.

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

SCHEDULE

Form No. 1 (*Regulation 5*)

GENERAL BETTING DUTY

ON-COURSE BETTING DUTY SHEET

Duty Paid £..... MINIMUM DUTY CREDIT £..... Serial No. .....

Bookmaker's Name ..... Licence No.	OFFICIAL VALIDATING STAMP
THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE	RETURN FOR WEEK ENDING

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

(*Regulation* 14(1))

Form No. 2

GENERAL BETTING DUTY

ON-COURSE BETTING DUTY CARD

Return of all bets subject to general betting duty taken on

..... by .....

THIS CARD CAN ONLY BE USED ON THE DATE SHOWN ABOVE

NAME OF RACECOURSE OR OTHER TRACK					NAME OF RACECOURSE OR OTHER TRACK				
EVENTS Where away bets are taken the time and place of the events must be stated	Total Stakes on each event		For Official Use Only		EVENTS Where away bets are taken the time and place of the events must be stated	Total Stakes on each event		For Official Use Only	
Afternoon	£	p	£	p	Evening	£	p	£	p
Carry forward					Total for evening				
					Total brought forward				
					Total for the day				

DECLARATION

I ..... (insert full name) declare that the information given above is correct and that it includes a full and true account of all bets chargeable with the general betting duty under the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972.

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

Form No. 3 (*Regulation* 5)

Serial No.

GENERAL BETTING DUTY

OFF-COURSE BETTING DUTY SHEET

Official Validating Stamp
THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE

Name .....

Address .....

.....

.....

Return for week ending:

Bookmaking Office Licence No.

PARTICULARS OF BETS MADE		FOR OFFICIAL USE
DAY	Total stakes £ p	
Monday		
Tuesday		
Wednesday		
Thursday		
Friday		
Saturday		
Weekly Total		
Amount of general betting duty payable on this week's bets		

CALCULATION OF OVERPAYMENT or UNDERPAYMENT to be carried forward to the return for the week after next	£ p
Duty paid on the purchase of this Sheet	
*Add OVERPAYMENT *Deduct UNDERPAYMENT brought forward from last return but one	
Minimum Duty Credit £ TOTAL	
DEDUCT or DEDUCT FROM general betting duty payable on this week's bets	
*OVERPAYMENT/ *UNDERPAYMENT to be carried forward to the return for the week after next	

*Delete as inapplicable.

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 chargeable with general betting duty under the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 made with me at the above premises during the week covered by this return, and of the duty due and payable on those bets.

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

Status .....

Form No. 4

(*Regulations* 17(1) *and* 24(1))

GENERAL BETTING DUTY ACCOUNT

Name of bookmaker .....

Licence No. .....

DATE	Betting duty sheet		Brought forward			Total		Total stakes		Amount of duty due on bets made		Carried forward			For Official Use
	Serial No.	Duty paid £	Under-payment (—) or overpay-ment (+)	Amount £	p	£	p	£	p	£	p	Under-payment (—) or overpay-ment (+)	Amount £	p	

Form No. 5 (*Regulation* 44)

GENERAL BETTING DUTY

RETURN UNDER APPROVED ARRANGEMENTS

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

Betting Duty reference number			Date Stamp	
Name and business address of person responsible for payment of the general betting duty:				
	Total amount of stakes on bets taken in the above period £	p	Amount of duty payable £	p
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 these 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.....

P.T.O.

NOTIFICATION OF CHANGES

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations revoke and replace with very minor amendments the General Betting Duty Regulations (Northern Ireland) 1966 to 1979, and provide the detailed machinery for the administration and enforcement of the general betting duty chargeable under section 16 of the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972.

SI 1981/1736
ISBN 0-11-017736-3

