STATUTORY INSTRUMENTS

# 1984 No. 1551

# NORTHERN IRELAND

## The General Betting Duty Regulations (Northern Ireland) 1984

| | |
|---|---|
| *Made* - - - - - | *2nd October* 1984 |
| *Laid before the House of Commons* - - - - | *12th October* 1984 |
| *Coming into Operation— Regulations* 1, 2, 12, 13, 22, 25, 26, 30 *and* 31 - - - - - | *4th November* 1984 |
| *All other regulations* - - - | *11th November* 1984 |

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them 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

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

Ireland (Modification of Enactments—No. 1) Order 1973(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

## PART I

## PRELIMINARY

*Citation and commencement*

**1.**— (1) These Regulations may be cited as the General Betting Duty Regulations (Northern Ireland) 1984.

(2) Regulations 1, 2, 12, 13, 22, 25, 26, 30 and 31 shall come into operation on 4th November 1984; all other regulations shall come into operation on 11th November 1984.

*Interpretation*

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

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

"Collector" means the Collector of Customs and Excise, Manchester;

"Commissioners" means the Commissioners of Customs and Excise;

"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;

"officer" means an officer of Customs and Excise;

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

(a) S.I. 1973/2163.

"regulation" followed by a number is a reference to the regulation bearing that number in these Regulations;

"Schedule" means the Schedule to these Regulations;

"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 General Betting Duty Regulations (Northern Ireland) 1981(a) are hereby revoked.

## PART II

## ON-COURSE BOOKMAKERS

*Application of Part II*

**4.** The provisions of this Part of these Regulations shall apply to all on-course bookmakers other than those making returns under Part VI (returns under approved arrangements).

*Conditions to be observed by the bookmaker*

**5.** Before commencing bookmaking at a track, every bookmaker shall—

*(a)* be in possession of a valid betting duty sheet in the form numbered 1 in the Schedule (hereinafter referred to as a "sheet") and a valid betting duty card in the form numbered 2 in the Schedule (hereinafter referred to as a "card"); and

*(b)* produce them for inspection by the track occupier.

*Sheets and cards*

**6.**— (1) No person shall obtain a sheet or card except from the Commissioners.

(2) In any application for the issue of a sheet or card the bookmaker shall quote the betting duty reference number allocated to him by the Commissioners.

(3) A sheet shall be valid only for use at one meeting by the on-course bookmaker to whom it was issued and only if before issue there have been inserted in the spaces provided—

*(a)* the full name of the bookmaker to whom it is issued,

*(b)* that bookmaker's betting duty reference number, and

*(c)* an official validating stamp.

(a) S.I. 1981/1736.

(4) No person shall alter or obliterate any entry made before issue on a sheet or card.

(5) The bookmaker shall make and validate in such manner as an officer may require any correction to an entry made by him on a sheet.

(6) No bookmaker to whom a sheet or card has been issued shall transfer, lend or share the use thereof, and no person shall accept the transfer, loan or share in the use thereof.

(7) All sheets and cards, 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.

(8) A card shall be valid only for the period shown thereon and for the use of the bookmaker named thereon.

(9) The Commissioners may refuse to issue a card unless the bookmaker has paid the appropriate amount.

(10) For the purposes of this regulation the appropriate amount shall be such amount of duty as has become due plus such amount as security for duty to become due as the Commissioners may determine.

*Keeping and production of cards*

**7.** Every on-course bookmaker shall keep his card at his stand during the time when he is carrying on bookmaking and shall produce it to an officer on demand.

*Field books, bettors' tickets etc*

**8.** 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 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 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 being the first unused number from a consecutive series starting with 1 and ending with not less than 999 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 betting duty reference 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 on the sheet the total amount of all bets made with him on that day in respect of that event;

*(f)* before leaving the place where he is carrying on bookmaking enter indelibly on 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; and

*(g)* complete the declaration on the sheet and send it to the Collector in accordance with regulation 10.

*Betting duty account*

**9.**— (1) Every on-course bookmaker shall keep a betting duty account in the form numbered 3 in the Schedule and shall enter indelibly therein—

*(a)* before the time when any sheet is first used the serial number of the sheet; 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 upon demand produce his betting duty account to an 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.

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

*Completed sheets to be sent to the Collector with payment of duty due*

**10.**— (1) Every on-course bookmaker shall send to the Collector the sheets relating to each week. The said sheets shall arrive by not later than the Tuesday of the week following that to which they relate, shall contain full information on all matters for which they provide and shall be accompanied by a weekly statement in the form numbered 4 in the Schedule ("a weekly statement") on which the bookmaker shall show—

*(a)* the number of sheets used,

*(b)* the total amount of all bets made with him in that week, and

*(c)* the amount of duty due in respect of that amount.

(2) Every on-course bookmaker furnishing a weekly statement in accordance with paragraph (1) above shall at the same time send to the Collector the amount of duty due.

*On-course bookmakers ceasing to carry on business*

**11.** Except as the Commissioners otherwise allow an on-course bookmaker who ceases to carry on business for more than 28 days shall, at the end of 30 days from the date of his ceasing to carry on business pay to the Commissioners any amount of duty which he then owes, less any amounts which he may have paid by way of deposit as security for the duty.

## PART III

## OFF-COURSE BOOKMAKERS

*Application of Part III and transitional*

**12.**— (1) The provisions of this Part of these Regulations shall apply to all off-course bookmakers other than those making returns under Part VI (returns under approved arrangements).

(2) Every off-course bookmaker shall by not later than 13th November 1984 pay to the Commissioners any amount of duty owed by him in respect of bets made with him on or before 10th November 1984.

*Deposit by way of security for payment of the duty*

**13.**— (1) Except as the Commissioners may otherwise require, every off-course bookmaker shall by way of deposit as security for payment of the duty—

*(a)* where he has carried on bookmaking before 4th November 1984 pay to the Collector—

(i) by not later than 6th November 1984, an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during the week ended 3rd November 1984, and

(ii) by not later than 13th November 1984 an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during the week ended 10th November 1984;

*(b)* where he commences bookmaking on or after 4th November 1984 pay to the Collector—

(i) by not later than the first Tuesday following the week in which he commences, an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during that week, and

(ii) by not later than the Tuesday following the second week in which he has carried on bookmaking, an amount equal to the amount (rounded down to the nearest £5) of duty due on bets made with him during that week.

(2) Every bookmaker making a payment in pursuance of paragraph (1) above shall send therewith an advice, duly completed in the form numbered 5 in the Schedule.

*Authorities and weekly statements*

**14.**— (1) No off-course bookmaker shall commence bookmaking in any

week unless and until he is in possession of a valid authority and weekly statement in the form numbered 6 in the Schedule (hereinafter called an "authority and weekly statement").

(2) An authority and weekly statement shall not be valid unless before issue by or on behalf of the Collector there have been inserted in the spaces provided the name of the bookmaking business and the address of the bookmaking premises to which it relates and the date of the Saturday of the week for which it is to be used.

(3) Save as the Commissioners may otherwise allow, an authority and weekly statement shall be valid for use only by the bookmaker to whom, and for the off-course bookmaking premises in respect of which, it was issued.

(4) Every bookmaker shall produce his authority and weekly statement on demand to an officer and shall deliver it to him if he so requires.

(5) No person shall alter or obliterate any entry made by or on behalf of the Collector on an authority and weekly statement.

(6) Any correction by a bookmaker to an entry made by him on an authority and weekly statement shall be made and validated by him in such manner as the Commissioners or an officer may direct.

(7) No bookmaker to whom an authority and weekly statement has been issued shall transfer, lend or share the use thereof, and no person shall accept the transfer, loan or share in the use thereof.

(8) The Commissioners may for reasonable cause refuse to issue, or may withdraw or revoke, any authority and weekly statement.

*Records and accounts*

**15.** Every off-course bookmaker shall enter or cause to be entered indelibly on his authority and weekly statement not later than noon on the first working 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.

*Betting duty account*

**16.**— (1) Every off-course bookmaker shall keep a betting duty account in the form numbered 7 in the Schedule and shall enter indelibly therein not later than the first working day following the end of the week—

*(a)* the total amount of all bets made with him or negotiated by him in the preceding week, and the amount of duty in respect of those bets; and

*(b)* any overpayment or underpayment brought forward to the preceding week from the authority and weekly statement for any previous week.

(2) Every off-course bookmaker shall upon demand produce the betting duty account to an officer.

(3) The betting duty account, whether in the hands of a bookmaker or any other person, shall be and shall remain the property of the Commissioners.

(4) Except as provided by paragraph (1) of this regulation, no person shall make any alteration or addition to the betting duty account otherwise than as directed by an officer.

*Making and keeping of records*

**17.**— (1) No off-course bookmaker shall 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 with an off-course bookmaker on any day shall unless the Commissioners otherwise allow—

*(a)* immediately be marked or caused to be marked by the bookmaker with the first unused number from a consecutive series starting with 1 and ending with not less than 9,999;

*(b)* be kept by the bookmaker in the 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 officer.

*Issue of voucher to bettor*

**18.** 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 that marked on the record of that bet in accordance with regulation 17(2)*(a)*.

*Alteration of documents*

**19.** No off-course bookmaker shall 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.

*Returns and payment of duty*

**20.**— (1) Every off-course bookmaker shall furnish to the Collector the authority and weekly statement relating to each week. The said authority and weekly statement shall arrive not later than the Tuesday of the week following that to which it relates. The said authority and weekly statement shall contain full information on all matters for which the authority and weekly statement provides.

(2) Every person furnishing an authority and weekly statement in pursuance

of this regulation shall complete and sign the declaration thereon, and shall send therewith to the Collector the amount of duty due.

*Cessation of business*

**21.** Except as the Commissioners otherwise allow, an off-course bookmaker who ceases to carry on business for more than 28 days shall, at the end of 30 days from the date of his ceasing to carry on business pay to the Collector any amount of duty which he then owes, less the amounts which he has paid pursuant to regulation 13.

## PART IV

## TOTALISATOR OPERATORS

*Notice of intention to operate a totalisator*

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

*Betting duty account*

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

*Returns and payment of duty*

**24.**— (1) Every totalisator operator shall complete and furnish to the Commissioners a return in the form numbered 8 in the Schedule showing in respect of each week in which the totalisator is operated—

*(a)* the total amount staked and the amount of duty due in respect of each meeting, and

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

and such return shall be furnished by the totalisator operator to the Commissioners not later than the Thursday following the end of the week to which the return relates.

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

## PART V

## TRACK OCCUPIERS

*Notice of intention to hold a meeting*

**25.** 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 of the date and time of the proposed meeting.

*Changes at tracks*

**26.** A track occupier shall give seven days' notice in writing to the Commissioners—

*(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 25,

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*

**27.** 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 5 or (as the case may be) 33 and the occupier shall bring to the notice of the Commissioners or an officer any contravention or attempted contravention of these Regulations on the part of any such person or bookmaker.

*Duplicates of sheets*

**28.**— (1) The track occupier to whom a sheet is produced shall detach the duplicate thereof and shall forward it to the Collector not later than the weekday following the day on which the sheet was produced.

(2) No person shall alter or obliterate the whole or any part of any duplicate of any sheet.

*Liabilities and obligations*

**29.** 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 VI

### RETURNS UNDER APPROVED ARRANGEMENTS

*Application for approval of arrangements*

**30.** If a bookmaker desires to make arrangements approved by the Commissioners to pay by means 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 they may direct.

*Approval of arrangements*

**31.** Approval of such arrangements 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 then or from time to time be imposed.

*Furnishing of returns and payment of duty*

**32.**— (1) From the date of coming into effect of such arrangements a bookmaker shall furnish returns to the Commissioners in the form numbered 9 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 they may give 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 due.

*Certificate of approval*

**33.** An on-course bookmaker to whom approval has been signified following an application under regulation 30 above—

*(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 officer; and

*(c)* shall, on being notified by the Commissioners that approval is withdrawn, forthwith surrender the certificate to the Commissioners.

*Cancellation of approval*

**34.** 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 VII

### GENERAL

*Variation of forms by the Commissioners*

**35.** The Commissioners may bring into use in substitution for any of the forms in the Schedule a form to the like effect; and any reference in these Regulations to any form in the Schedule hereto shall be deemed to include a reference to any such substituted form.

*C. Freedman,*
Commissioner of Customs and Excise

2nd October 1984.
King's Beam House,
Mark Lane,
London, EC3R 7HE.

## SCHEDULE

Form No. 1 *(Regulation 5)*

| | | |
|---|---|---|
| | **General Betting Duty**<br>Betting Duty Sheet - On Course<br>(Northern Ireland) | Serial number |
| Individual bookmaker or course representative | Name:<br>Address: | Official validating stamp |
| Person responsible for payment of the general betting duty | Betting duty reference number<br>Name: | THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE |
| Name and situation of the track at which this sheet is to be used | | Date and time at which this sheet is to be brought into use. |

| PARTICULARS OF BETS MADE | | CALCULATION OF DEBIT OR CREDIT TO BE CARRIED FORWARD TO NEXT SHEET | | |
|---|---|---|---|---|
| EVENT (When away bets are included, the time and place of events must be stated) | Total amount of bets made<br>£ | | | £ |
| | | General betting duty payable on amount of bets recorded on this sheet | | |
| | | Brought forward from last sheet | DEDUCT credit | |
| | | | ADD debit | |
| | | BALANCE | | |
| | | * DEDUCT OVERPAYMENT | | |
| | | ADD UNDERPAYMENT | | |
| | | Carried forward to next sheet or to Form B D 107A | Credit | |
| TOTAL | | | Debit | |
| **GENERAL BETTING DUTY PAYABLE ON AMOUNT OF BETS RECORDED ON THIS SHEET** | | *No entry relating to an overpayment or underpayment should be made unless authorised by the proper officer of Customs and Excise | | |

**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 transactions chargeable with general betting duty under the Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972 made with the person responsible for payment of the general betting duty at the above track on the above day, and of the duty thereon and payable on those bets.

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

Status *(see note 3 overleaf)* .....

**NOTES**

1. This sheet must be produced to the track occupier, who will remove and retain the duplicate.

2. The total amounts of the bets made on each event must be entered overleaf immediately after the event or, in the case of away bets, before leaving the track.

3. The declaration must be signed by the proprietor of the business if an individual; by a partner in the case of a partnership; by a director or the Secretary in the case of a limited or other incorporated company; or by an authorised person.

4. Any alterations made in completing the sheet must be initialled by the signatory.

5. The sheet, properly completed, must be sent to the appropriate Collector of Customs and Excise, as shown below, on the day after it is produced to a track occupier and the duplicate is removed.

6. The address of the Collector of Customs and Excise (BDCC) to whom the completed sheet must be sent is as follows:—

   The Collector, Customs and Excise (Betting Duty Control Centre), Custom House, Trafford Road, Salford, M5 2RD.

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

8. For further guidance on how to complete this sheet, see Public Notice 455.

*(Regulation 28)*

| | | |
|---|---|---|
| | **Duplicate**<br>General Betting Duty<br>Betting Duty Sheet – On Course<br>(Northern Ireland) | Serial number |
| Individual bookmaker or course representative | Name:<br>Address: | Official validating stamp |
| Person responsible for payment of the general betting duty | Betting duty reference number | THIS DOCUMENT MUST BE OFFICIALLY VALIDATED BEFORE USE |
| Name and situation of the track at which this sheet was produced to the occupier | | Date of production of this sheet to the track occupier |

## NOTICE TO THE TRACK OCCUPIER

1. This duplicate must be detached from the bookmaker's Betting Duty Sheet and must be forwarded to the Collector of Customs and Excise (BDCC) not later than noon on the day following, together with an advice on the form officially provided.

2. The address of the Collector of Customs and Excise (BDCC) to whom this duplicate must be sent is as follows:—

   The Collector, Customs and Excise (Betting Duty Control Centre),
   Custom House, Trafford Road, Salford, M5 2RD.

(*Regulation 5*)

Form No. 2

H.M. Customs and Excise

**BETTING DUTY CARD**

During the period of validity of this card the occupier of any track may admit the holder to the track and permit him to carry on bookmaking there, provided that the holder is in possession of a valid betting duty sheet.

PERIOD OF VALIDITY

from

to

*(both dates inclusive)*

Holder's B.D. ref. No. Name and Address

This card is NOT TRANSFERABLE, remains the property of the Commissioners of Customs and Excise and must be given up to an Officer on demand or expiry.

Form No. 3 *(Regulation 9)*

| DATE (on course) or WEEK ENDING (off course) | Betting Duty Sheet | | Brought forward from last Sheet | | | Net amount of Duty paid | | Amount of bets made | | Amount of duty due on bets made | | Carried forward to next Sheet | | | FOR OFFICIAL USE |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Serial No. | Duty paid £ | Debit (–) or Credit (+) | Amount £ | p | £ | p | £ | p | £ | p | Debit (–) or Credit (+) | Amount £ | p | |
| | | | | | | | | | | | | | | | |
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*(Regulation 10)*

Form No. 4

## General Betting Duty: On-course Bookmakers Weekly Statement. Application for Betting Duty Card and/or Betting Duty Sheets. (Northern Ireland)

| Betting reference number | |
|---|---|

| A. Name and address of individual bookmaker or course representative | B. Address (if different from A) to which a card and/or sheets are to be sent. |
|---|---|
| | |

Person responsible for payment of the General Betting Duty

*Betting Duty reference number*..... *Name*.....

**PART 1.**

STATEMENT FOR WEEK ENDING SATURDAY..... 19.....

| | | |
|---|---|---|
| (a) | Number of Betting Duty Sheets used during the week ..... | |
| (b) | Total amount staked during the week ..... | £ |
| (c) | General betting duty now due. (i.e. debit b/f from last sheet used in week) ..... | £ |
| (d) | A remittance for the amount due at (c) above is enclosed. P.O./cheque serial No. | |

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

Status (See Note 7) .....

| **PART 2.** APPLICATION FOR BETTING DUTY CARD | **PART 3.** APPLICATION FOR BETTING DUTY SHEETS |
|---|---|
| A card is required for week ending Saturday..... (Date) | Number of Betting Duty Sheets required..... |

**FOR OFFICIAL USE**

Documents issued .....(initials)

Date.....

**Statement compared**
with print-out and sheets.....(initials)

Date.....

| Post opening serial number | BD Reference number | Week No. | Tracks | Total stakes | Duty paid | Initials |
|---|---|---|---|---|---|---|
| | | | | £ | £ | |

**NOTES**

1. For guidance on how to complete this form, see Public Notice 455.

2. A weekly statement on this form must be furnished in respect of every week in which the individual bookmaker or course representative carries on bookmaking on a track. The weekly statement must be sent to the Collector of Customs and Excise (BDCC) to reach him not later than the Tuesday following the week to which the statement relates.

3. This form is also to be used:—

   *(a)* to obtain a betting duty card; and

   *(b)* to obtain on-course betting duty sheets.

4. The address of the Collector of Customs and Excise (BDCC) to whom this form is to be sent is:

   The Collector, H M Customs and Excise, Betting Duty Control Centre, Trafford Road Salford, M5 2RD.

5. A separate form must be used in respect of each individual bookmaker or course representative.

6. If no alternative address is shown on the form, betting duty cards and/or sheets applied for will be sent to the address of the individual bookmaker or course representative named thereon. The sheets when issued will have inserted on them the betting duty reference number quoted on this form.

7. The weekly statement must be signed by the proprietor of the business if an individual; by a partner in the case of a partnership; by a director or the Secretary in the case of a limited or other incorporated company; or by an authorised person.

8. Notes or coins should not be sent except by Registered Post.

9. EXPIRED BETTING DUTY CARDS SHOULD BE RETURNED WITH THIS FORM.

*(Regulation 13)*

Form No. 5

**General Betting Duty**

**DUTY DEPOSIT ADVICE**

Issued by/Return to:—

The Collector
H M Customs and Excise
Betting Duty Control Centre
Custom House
Trafford Road
SALFORD M5 2RD

BD Reference Number 1 [ | | | | | | | | ]

I.....
(Insert full name of signatory)
hereby declare that the amount stated below is the amount, rounded down to the nearest five pounds, of general betting duty incurred by **(me) (the person responsible for payment of the general betting duty)* during the

week ended.....

Signature..... Date.....
**Delete as appropriate*

Amount of duty deposit 2 £ [ | | | | | ]

**FOR OFFICIAL USE**

Amount received 3 [ | | | | | ]

Remittance code 4 [ Ø | 1 | 3 | 5 | 7 ]

5 [ ]

.....
Initials

*(Regulation 14)*

Form No. 6

## General Betting Duty
## Bookmakers' Authority and Weekly Statement
## (Off Course) (Northern Ireland)

PART 1 AUTHORITY

Name of bookmaking business and address of bookmaking premises

This Authority is valid for use ONLY during the week ending SATURDAY

PART 2 WEEKLY STATEMENT

| Name of person responsible for paying duty if different from above | | Betting Duty reference No. |
|---|---|---|
| Statement for week ending Saturday | | WEEK NUMBER |

| Particulars of bets made | | | FOR OFFICIAL USE | | |
|---|---|---|---|---|---|
| DAY | STAKES £ | p | | | £ p |
| Sunday | | | | Amount of stakes taken in | |
| Monday | | | | the above week | |
| Tuesday | | | | Amount of duty due on the | |
| Wednesday | | | | above stakes | |
| Thursday | | | | Deduct overpayment arising from | |
| Friday | | | | previous return(s) | |
| Saturday | | | | Add underpayment arising from | |
| TOTAL STAKES | | | | previous return(s) | |
| Poundage/Percentage Uplift | | | | TOTAL amount of duty | |
| Any to come uplift | | | | to be paid | |

**DECLARATION BY SIGNATORY**

I.....*(insert full name of signatory)*

declare that 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 with the person responsible for payment of the general betting duty in the week shown on this return and of the duty due and payable on those bets.

A remittance for the duty due is enclosed

Postal Order/Cheque Serial Number .....

Signature ..... Date .....19.....

Status *(see Note 5 overleaf)* .....

**This document is NOT TRANSFERABLE. It remains the property of the Commissioners of Customs and Excise and must be given up on demand.**

*FOR OFFICIAL USE*

| | £ p |
|---|---|
| Amount Received | |
| Remittance Code | Ø 1 3 5 7 |
| Initials | |
| Post Opening Serial No. | |

**NOTES**

1. For guidance on how to complete this form please see Public Notice 451.

2. Unless otherwise allowed a separate weekly statement and declaration must be completed for each premises at which bets are received.

3. Failure to complete a statement and declaration or the completion of a statement or declaration which is false in any material particular may involve heavy penalties. A statement which is incomplete or qualified in any way (e.g. marked "Provisional") does not comply with the law.

4. Part 2 of this form must be properly completed and signed at the end of the week to which it relates.

5. The declaration in Part 2 of this form must be signed by:—
   (a) the proprietor of the business if an individual;
   (b) a partner if a partnership;
   (c) a director or the company secretary in the case of a limited or other incorporated company; or
   (d) an authorised signatory.

6. The weekly statement and declaration with the duty due must be posted to:—
   The Collector, H M Customs and Excise,
   Betting Duty Control Centre,
   Custom House, Trafford Road,
   SALFORD M5 2RD,
   not later than the first weekday following the end of the week to which it relates.

7. Notes or coins should be sent by Registered Post.

Form No. 7 *(Regulation 16)*

| Week Ending | Amount of bets made £ p | Amount of duty due on bets made £ p | Overpayments (deduct) £ p | Underpayments (add) £ p | Net amount of duty due £ p | Amount paid £ p | Date paid | For Official Use |
|---|---|---|---|---|---|---|---|---|
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*(Regulation 24)*

Form No. 8

## General Betting Duty (Totalisators) (Northern Ireland)

Return for the week ending Saturday, ..... of ..... 19.....

*NOTES*

1. *This return, with a remittance for the full duty due, must be sent to the Collector of Customs and Excise Custom House, Belfast so as to reach him not later than the Thursday following the week to which it relates.*
2. *Failure to furnish a return or the funishing of a return which is false in any material particular may involve heavy penalties. The rendering of a return which is incomplete or qualified in any way (e.g. marked "provisional") does not comply with the law.*
3. *The return must be signed by the proprietor of the business if an individual; by a partner in the case of a partnership; by a director or the Secretary in the case of a limited or other incorporated company; or by an authorised agent.*

**FOR OFFICIAL USE**

CASH BOOK C & E 1001

| | | | | |
|---|---|---|---|---|
| | | 63 | | |

£ .....

Received by
Ch/BD/GC/GD/N/C/PO/PRT

..... Initials

Betting duty reference number

Name and situation of track where totalisator is operated

Name of operator—i.e. the person or corporate body who as principal operates
the totalisator

Date stamp

| MEETING | | | Amount staked | | Amount of duty due | |
|---|---|---|---|---|---|---|
| Date | Day | Afternoon or evening | £ | | £ | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | Totals | | | | |

DECLARATION BY SIGNATORY

I, ..... (insert full name of signatory) declare that the information given above is correct and that in respect of the above-named totalisator it is a full and true account of all money staked and treated as staked and of the general betting duty for the above-stated week.

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

being the amount of the total duty shown above.

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

Status ..... (See note 3 above)

Form No. 9 *(Regulation 32)*

# General Betting Duty
# Return Under Approved Arrangements
# (Northern Ireland)

Bookmaker's return for period beginning.....of.....19..... and

ending .....of .....19 .....

**NOTES**

1. *This return, with a remittance for the full duty payable, must be sent to the Collector of Customs and Excise, Custom House, Belfast, so as to reach him within fifteen days of the end of the period to which it relates.*
2. *Failure to furnish a return or the furnishing of a return which is false in any material particular may involve heavy penalties. The rendering of a return which is incomplete or qualified in any way (e.g. marked "provisional") does not comply with the law.*
3. *The return must be signed by the proprietor of the business if an individual; by a partner in the case of a partnership; by a director or the Secretary in the case of a limited or other incorporated company; or by an authorised agent.*

**FOR OFFICIAL USE**

CASH BOOK C & E 1001

| | | 63 | | |
|---|---|---|---|---|

£ .....

*Received by*
*Ch/BD/GC/GD/N/C/PO/PRT*

..... *Initials*

*Date stamp*

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* | | | |
| **No entry relating to an OVERPAYMENT or UNDERPAYMENT should be made unless authorised by the proper officer of Customs and Excise.** | TOTAL AMOUNT PAYABLE | | |

**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 the Commissioners of Customs and Excise have approved arrangements for returns; 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 ..... *(See Note 3 above)*

## EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These Regulations revoke the General Betting Duty Regulations (Northern Ireland) 1981 under which the duty has been administered in Northern Ireland by a local Department on behalf of the Commissioners of Customs and Excise; and make new provision taking effect from the termination of this agency arrangement. References to the Northern Ireland Department are therefore replaced by references to the Commissioners or to the relevant Collector of Customs and Excise, and new requirements and procedures are introduced similar to those already applied in Great Britain.

The main changes affect on-course and off-course bookmakers (Parts II and III of the Regulations) paying duty on a weekly basis. They will no longer do so by purchase in advance of betting duty sheets; instead, subject to the provision of security, they will pay duty in arrears, sending a return of bets taken together with the amount of duty incurred to the Betting Duty Control Centre at Manchester which already receives returns and duty from bookmakers in Great Britain.

Track occupiers (Part V of the Regulations) are also affected. They are no longer involved in the sale of betting duty sheets to on-course bookmakers (who will receive documents direct from Manchester) but are required to ensure that bookmakers operating at their tracks hold valid sheets and cards and to notify the Betting Duty Control Centre of those attending each meeting.

For totalisator operators (Part IV of the Regulations) and bookmakers paying by period returns (Part VI) the changes are less significant, the main effect being that payments are to be made to the Collector of Customs and Excise, Belfast instead of the Northern Ireland Department.

The existing agency arrangement is terminated with effect from 11 November 1984 and accordingly the Regulations come into force from that date except those relating to steps in advance of the change, eg the provision of security, which come into force a week earlier.

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