STATUTORY INSTRUMENTS

1986 No. 404

NORTHERN IRELAND

The General Betting Duty Regulations (Northern Ireland) 1986

Made - - -	*4th March* 1986
Laid before the House of Commons	*7th March* 1986
Coming into Operation	*30th March* 1986

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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 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) 1986 and shall come into operation on 30th March 1986.

Interpretation

2.— (1) In these Regulations—

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

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

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

"the Commissioners" means the Commissioners of Customs and Excise;

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

"meeting" means any occasion on any one day on which events take place on any track;

"month" means a calendar month or such other period as the Commissioners allow;

"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) any organiser of a meeting;

"officer" means the proper officer commissioned by the Commissioners;

"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;

"proper" in relation to an officer means the officer appointed or authorised in that behalf by the Commissioners;

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

"week" means a period of 7 consecutive days commencing on a Sunday.

(2) In these Regulations any reference to a form prescribed in the Schedule to these Regulations includes a reference to a form to the like effect which has been approved by the Commissioners.

Revocation and savings

3.— (1) Subject to paragraph (2) below, the General Betting Duty Regulations (Northern Ireland) 1984**(a)** are hereby revoked.

(2) The revoked Regulations, insofar as they relate to accounting periods, returns, statements and payments of duty shall continue to apply to periods partly completed at the date of revocation.

(a) S.I. 1984/1551.

PART II

ON-COURSE BOOKMAKERS

Authorities—before commencing bookmaking

4. An on-course bookmaker before commencing bookmaking at a track shall—

(a) be in possession of an authority issued by the Commissioners;

(b) produce that authority for inspection by the track occupier; and

(c) sign the track attendance register held by the track occupier.

Authorities—general

5.— (1) An authority shall be valid for use only by the on-course bookmaker to whom it was issued.

(2) An on-course bookmaker shall produce his authority on demand to an officer.

(3) No person shall alter or obliterate any authority.

(4) An on-course bookmaker to whom an authority has been issued shall not transfer, lend or share the use thereof, and no person shall accept the transfer, loan or share in the use thereof or otherwise make use of an authority not issued to him.

(5) The Commissioners may for reasonable cause refuse to issue or may revoke any authority.

(6) On expiry or revocation an authority shall be returned to the Commissioners.

Field books

6.— (1) Save as the Commissioners otherwise allow every on-course bookmaker shall—

(a) keep a field book and retain it for a period of 6 years after the last entry made therein; and

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

(2) Every field book shall—

(a) be a volume with permanently bound pages; and

(b) indelibly bear the name and betting duty reference number of the bookmaker; and

(c) have each page consecutively and indelibly numbered.

Entries in field books

7.— (1) Every on-course bookmaker shall, on receipt of a bet or on making a hedging bet, immediately enter in his field book—

(a) the date and amount of the bet;

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

(c) in respect of a bet received by way of cash betting, the first unused number from a consecutive series starting with 1 and ending with not less than 999;

(d) in respect of a bet received by way of credit betting, other than a bet received from a bookmaker, the name or pseudonym of the bettor;

(e) in respect of a bet received from another bookmaker, the letter 'B';

(f) in respect of a hedging bet made by him the letter 'H';

(g) in respect of a bet received by telephone the letter 'T'; and

(h) in respect of a bet which is not on-course the word 'OFF'.

(2) Every on-course bookmaker shall, immediately after each event, enter in his field book the total amount of bets received by him in respect of that event.

(3) Save as the Commissioners otherwise allow, every on-course bookmaker shall, within 7 days of receiving a bet from another bookmaker or of making a hedging bet, add to the entry of that bet required by paragraph (1) above the name and betting duty reference number of the other bookmaker.

(4) Save as the Commissioners otherwise allow, all entries in field books shall be made indelibly.

Issue of betting tickets

8. Every on-course bookmaker shall immediately on receipt of a bet made by way of cash betting issue to the bettor a ticket bearing—

(a) his betting duty reference number; and

(b) the identifying number entered in his field book in respect of that bet in accordance with regulation 7(1) above.

Returns and payments

9.— (1) Every on-course bookmaker shall complete and sign a return in the form numbered 1 in the Schedule to these Regulations, and shall furnish such return to the Collector not later than the 15th day following the end of the month to which it relates.

(2) At the time of making the return required by this regulation the on-course bookmaker shall pay to the Collector the amount of duty due.

Accounts—on-course

10.— (1) Save as the Commissioners otherwise allow, every on-course bookmaker shall keep a betting duty account in the form numbered 2 in the Schedule to these Regulations.

(2) Every on-course bookmaker shall on the day following the meeting indelibly complete the meeting account contained in the betting duty account.

(3) Every on-course bookmaker shall, at the time payment is due under regulation 9 above, indelibly complete the summary account contained in the betting duty account.

(4) Every 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 another person shall be and remain the property of the Commissioners.

(5) No-one shall make any alteration or addition to a betting duty account unless so directed by an officer.

PART III

OFF-COURSE BOOKMAKERS

Records

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

(a) in the case of a bettor in person, the particulars are recorded on a slip at the time that the bet is made;

(b) in the case of a bet made by letter or other method involving the delivery or print out of paper bearing details of the bet, he retains the letter or other paper; and

(c) in the case of a bet made by telephone, or any other method not covered by sub-paragraphs *(a)* and *(b)* above, he records particulars of it on a slip, or in such other manner as the Commissioners allow.

(2) Slips, letters and other papers recording a bet made with an off-course bookmaker on any day shall, unless the Commissioners otherwise allow—

(a) immediately be marked or be 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 on the premises on which the bets to which they relate are made; and

(c) be kept by the bookmaker for a period of 6 months intact and separate from those recording bets made on any other day and shall be produced or delivered on demand to an officer.

Vouchers

12. In the case of a bet by a bettor in person, the bookmaker shall immediately issue to the bettor a voucher bearing the same number as in regulation 11(2)*(a)* above.

Returns and payments

13.— (1) Every off-course bookmaker shall complete and sign a return and shall furnish such return to the Collector.

(2) A return under this regulation shall be made either—

(a) weekly in the form numbered 3 in the Schedule to these Regulations and such return shall be furnished by the Tuesday of the week following that to which it relates; or

(b) monthly in the form numbered 4 in the Schedule to these Regulations and such return shall be furnished not later than the 15th day following the end of the month to which it relates:

Provided that returns shall not be made monthly unless the Commissioners have first given their approval.

(3) At the time of making the return required by this regulation the off-course bookmaker shall pay to the Collector the amount of duty due.

Accounts—off-course

14.— (1) Save as the Commissioners otherwise allow, every off-course bookmaker shall keep a betting duty account in the form numbered 5 in the Schedule to these Regulations.

(2) Every off-course bookmaker shall by noon on the first working day following the day on which the bets were made indelibly complete the daily account contained in the betting duty account.

(3) Every off-course bookmaker shall, at the time payment is due under regulation 13 above, indelibly complete the summary account contained in the betting duty account.

(4) Every off-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 another person, shall be and remain the property of the Commissioners.

(5) No-one shall make any alteration or addition to a betting duty account except as directed by an officer.

PART IV

TOTALISATOR OPERATORS

Accounts

15. Every totalisator operator shall keep, up to date, a betting duty account in a form approved by the Commissioners.

Returns and payments

16.— (1) Every totalisator operator shall complete and sign a return in the form numbered 1 in the Schedule to these Regulations, and shall furnish such

return to the Collector not later than the 15th day following the end of the month to which it relates.

(2) At the time of making the return required by this regulation the totalisator operator shall pay to the Collector the amount of duty due.

PART V

TRACK OCCUPIERS

Notice of meeting

17. Every track occupier shall give notice in writing to the Commissioners 7 days before the date of any meeting specifying the date and the time of the meeting.

Changes to meetings

18. Save as the Commissioners otherwise allow, the track occupier shall, if he intends to make either of the following changes, give notice in writing of the change to the Commissioners 7 days before the change takes place—

(a) in the occupation of the track by its transfer to any other person; or

(b) in the days or times when meetings are to be held.

Track attendance registers

19.— (1) Every track occupier shall throughout each meeting hold a track attendance register in the form numbered 6 in the Schedule to these Regulations.

(2) Every track occupier shall within the week following the meeting furnish the track attendance register to an officer as directed by the Commissioners and shall retain for a period of 6 months a copy of the track attendance register.

(3) Every track occupier shall at any time permit an officer to inspect the track attendance register.

Admission to track

20.— (1) The track occupier shall not admit to the track a person whom he 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—

(a) has produced for inspection by the track occupier his authority; and

(b) has signed the track attendance register.

(2) A track occupier shall, immediately it is known to him, bring to the notice of the Commissioners or of an officer any contravention or attempted contravention of these Regulations by a bookmaker.

PART VI

GENERAL

Security

21. The Commissioners may require a bookmaker to provide security for the payment of any duty which is or may become due from him.

Accounts

22. If a bookmaker carries on business both as an on-course and as an off-course bookmaker he shall keep the betting duty account required to be kept by him by regulation 10 above separate from the betting duty account required to be kept by him by regulation 14 above.

P. Jefferson Smith,
Commissioner of Customs and Excise.

4th March 1986

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

SCHEDULE

Form No. 1 (*Regulations* 9 and 16)

BD 212

HM Customs and Excise

General Betting Duty
Bookmaker's Return (On-Course)

Return for period ..... to .....
(These dates must not be altered without the agreement of Customs and Excise)

Name and Address of Bookmaker

Period No.
Period Ending

This document is NOT TRANSFERABLE

Betting Duty Reference No.

		£ p
Amount of stakes taken in the above period	1	
Amount of duty due on the above stakes	2	
Overpayment arising from previous return(s) (except those notified in writing by Customs and Excise)	3	
Underpayment arising from previous return(s) (except those notified in writing by Customs and Excise)	4	
NET amount of duty due	5	

DECLARATION BY SIGNATORY

I, ... *(insert full name in BLOCK LETTERS)*

declare that the information given above is true and complete.

A remittance for the duty due is enclosed.

Postal Order/Cheque Serial No. .....

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

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

Failure to furnish a return, or the furnishing of a return which is false in any material particular is an offence which may involve heavy penalties.

FOR OFFICIAL USE					
Amount Received	£ p				
Remittance Code	Ø	1	3	5	7
Initials					
Post Opening Serial No.					

Form No. 2 (*Regulation* 10)

Pages 2 – 29

Meeting Account

1 Date of Meeting	2 Name of Track	3 Amount of bets made (Meeting Total) £ p

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Form No. 2 (continued) (*Regulation* 10)

Summary Account

1 Month Ending	2 Amount of bets made during month £ p	3 Amount of duty due on bets made during month £ p	4 Previous Overdeclarations/ Underdeclarations £ p	5 Amount Paid £ p	6 Date Paid

DU 4220/85 (4) NOV/MJ

Form No. 3 (*Regulation* 13)

HM Customs and Excise

General Betting Duty BD 210

Bookmaker's Weekly Return (Off-Course)

Name of bookmaking business and address of bookmaking premises

This return must ONLY be used for the week ending SATURDAY

This document is NOT TRANSFERABLE

Name of person responsible for paying duty if different from above	Betting Duty Reference No.
Return for week ending Saturday	WEEK NUMBER

		£	p
Amount of stakes taken in the above week	1		
Amount of duty due on the above stakes	2		
Overpayment arising from previous return(s) (except those notified in writing by Customs and Excise)	3		
Underpayment arising from previous return(s) (except those notified in writing by Customs and Excise)	4		
NET amount of duty due	5		

DECLARATION BY SIGNATORY

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

declare that the information given above is true and complete.

A remittance for the duty due is enclosed.

Postal Order/Cheque Serial No. .....

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

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

Failure to furnish a return, or the furnishing of a return which is false in any material particular is an offence which may involve heavy penalties.

FOR OFFICIAL USE					
Amount Received	£	p			
Remittance Code	0	1	3	5	7
Initials					
Post Opening Serial No.					

Form No. 4 (*Regulation* 13)

BD 211

HM Customs and Excise

General Betting Duty

Bookmaker's Monthly Return (Off-Course)

Return for period ..... to .....
(These dates must not be altered without the agreement of Customs and Excise)

Name and Address of Bookmaker

Period No.
Period Ending

This document is NOT TRANSFERABLE

Betting Duty Reference No.

		£	p
Amount of stakes taken in the above period	1		
Amount of duty due on the above stakes	2		
Overpayment arising from previous return(s) (except those notified in writing by Customs and Excise)	3		
Underpayment arising from previous return(s) (except those notified in writing by Customs and Excise)	4		
NET amount of duty due	5		

DECLARATION BY SIGNATORY

I, ... *(insert full name in BLOCK LETTERS)*

declare that the information given above is true and complete.

A remittance for the duty due is enclosed.

Postal Order/Cheque Serial No. .....

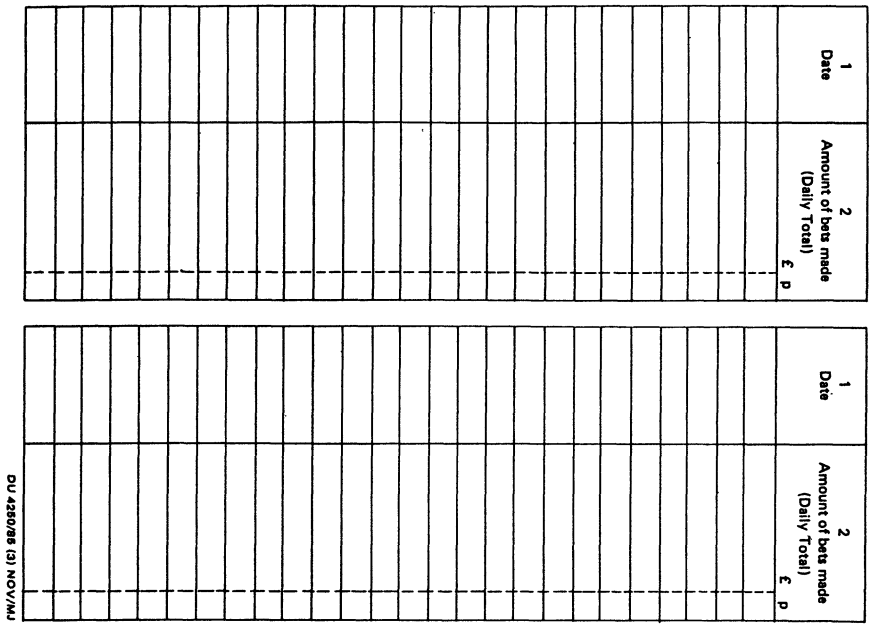
Signed ..... Date .....

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

Failure to furnish a return, or the furnishing of a return which is false in any material particular is an offence which may involve heavy penalties.

FOR OFFICIAL USE					
Amount Received	£	p			
Remittance Code	Ø	1	3	5	7
Initials					
Post Opening Serial No.					

Form No. 5 (*Regulation* 14)



Summary Account

1 Week/ Month Ending	2 Total amount of bets made during week/ month £ p	3 Uplift Poundage/Percentage /Any-to-come £ p	4 Amount of duty due on bets made during week/month (Boxes 2 and 3) £ p	5 Previous Overdeclarations/ Underdeclarations £ p	6 Amount Paid £ p	7 Date Paid

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Form No. 6 (*Regulation* 19)

HM Customs and Excise

BD 402

General Betting Duty

Track Attendance Register

Name of Track	
Date of Meeting	Enclosure

Badge No.	BD Reference No.	Name of Bookmaker/ Course Representative	Signature of Bookmaker/ Course Representative

Declaration by Track Occupier or Authorised Signatory

I .....declare that the information given above is true and complete.
(full name in BLOCK LETTERS)

Signed .....Date .....Status .....

This register is to be forwarded to the proper Officer within the week following the meeting.

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EXPLANATORY NOTE

(This Note is not part of the Regulations.)

The administration of general betting duty has been centralised by stages at a national Betting Duty Control Centre (BDCC) at Manchester. The present Regulations introduce new arrangements which enable this programme to be completed, at the same time simplifying some of the procedures to be followed by those responsible for payment of the duty. The main changes are as follows:

(a) On-course bookmakers (Part II). In place of betting duty cards valid for one week, betting duty sheets to be completed in respect of each meeting and weekly summaries to accompany duty payments, on-course bookmakers will be required to hold an authority valid for up to two years, to sign a track attendance register and to make returns to the BDCC, together with duty payments, on a monthly basis (Regulations 4 and 9).

(b) Off-course bookmakers (Part III). Off-course bookmakers will continue to make returns and duty payments on either a weekly or monthly basis, but monthly returns and payments will cease to be handled by local offices and will be sent (as weekly returns and payments already are) to the BDCC (Regulation 13).

(c) Totalisator operators (Part IV). Returns and payments, hitherto made weekly to local offices, will be sent to the BDCC on a monthly basis (Regulation 16).

(d) Track occupiers (Part V). Track occupiers will no longer be required to collect and forward to the BDCC duplicate betting sheets for each bookmaker attending a meeting, but will instead maintain a simple form of register (Regulation 19).

Subject to these changes, and some revision of documentary requirements to reflect the new procedures, the Regulations re-enact the existing provisions in the General Betting Duty Regulations (Northern Ireland) 1984, which are revoked. The Regulations come into force from 30 March 1986 when the BDCC assumes wider responsibilities under the new arrangements.

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