



Finance Act 1966

1966 CHAPTER 18

PART I

CUSTOMS AND EXCISE

Reliefs, drawback, exemptions, etc.

1 Relief from duty on imported goods.

(1) Subject to subsection (3) of this section, the Commissioners shall have power to give relief in accordance with subsection (2) thereof from any duty under section 1 of the Import Duties Act 1958 or under the Customs Duties (Dumping and Subsidies) Act 1957 chargeable in respect of goods of any description imported or proposed to be imported into the United Kingdom (hereafter in this section referred to as " the imported articles ") if—

- (a) the Board of Trade have notified the Commissioners that in the opinion of the Board the granting of the relief would conduce to the exportation of other goods and, subject to such, if any, limitations or conditions as the Board see fit to indicate, would be expedient in the national interest; and
- (b) the Commissioners are satisfied as to those other goods being goods constituting, or incorporating, or manufactured or produced from, equivalent articles;

and, in deciding whether or not to give a notification to the Commissioners under paragraph (a) of this subsection in respect of any imported articles, the Board of Trade shall have regard to the interests of those producing in the United Kingdom goods comparable with those articles.

(2) Relief under subsection (1) of this section from any duty chargeable in respect of any imported articles—

- (a) may be given, as appears to the Commissioners to be appropriate in the circumstances of the case—
 - (i) either in respect of those imported articles as a whole, or in respect of any one or more components thereof; and

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- (ii) either by remission or repayment (in whole or in part) of the amount of that duty or by payment of an amount equal to the drawback which it appears to the Commissioners would be payable apart from anything in this section if such goods as appear to the Commissioners to be appropriate in the circumstances of the case were to be exported; and
 - (b) shall be subject to such conditions as the Commissioners see fit to impose—
 - (i) in order to give effect to any limitations or conditions such as are referred to in subsection (1)(a) of this section; or
 - (ii) for the protection of the revenue ; or
 - (iii) for securing the exportation of goods constituting, or incorporating, or manufactured or produced from, equivalent articles.
- (3) Relief under subsection (1) of this section from any duty such as is mentioned in that subsection shall not be given in respect of, or in respect of any component of, any imported articles by reference to any equivalent articles unless, or except to the extent that, the Commissioners are satisfied that—
- (a) relief otherwise than under the said subsection (1) from any such duty as aforesaid chargeable in respect of the equivalent articles themselves, or in respect of goods from which those equivalent articles were manufactured or produced, has not already been given in respect of, or, as the case may be, in respect of the corresponding component of, those equivalent articles or goods; and
 - (b) relief under the said subsection (1) in respect of, or, as the case may be, in respect of the corresponding component of, other imported articles has not already been given by reference to those equivalent articles ; and
 - (c) relief from the duty chargeable in respect of the imported articles has not already been given, whether in respect of those articles as a whole or in respect of any component thereof;
- and no relief from any such duty as aforesaid, whether by way of drawback or otherwise, available on the exportation of any goods shall be given in respect of the goods exported, or in respect of any goods incorporated in the goods exported, or in respect of any goods from which the goods exported were manufactured or produced, unless, or except to the extent that, the Commissioners are satisfied that—
- (i) relief from that duty has not already been given under the said subsection (1) or otherwise ; and
 - (ii) relief under the said subsection (1) has not been given in respect of, or in respect of any component of, any other goods by reference to equivalent articles constituting, or incorporated in, or used for the manufacture or production of, the goods in respect of which the relief is sought.
- (4) In the foregoing provisions of this section—
- (a) any reference to a component of any goods or articles shall be construed as a reference to, and to any combination of, any of the following, namely, any component, any ingredient, and any constituent part, of those goods or articles ;
 - (b) the expression " equivalent articles " means goods of any description which, in the opinion of the Commissioners (having regard to such matters, and in particular to such of the following matters, namely, the description, quantity, quality, value and function of those goods and the imported articles respectively, as appear to the Commissioners to be relevant in the particular circumstances) are sufficiently similar to the imported articles, or to goods

which could be manufactured or produced from the imported articles, to be reasonably regarded for the purposes of relief under subsection (1) of this section as interchangeable with those articles or, as the case may be, with goods manufactured or produced from them.

- (5) Subsections (1) to (4) of this section shall be construed as if contained in the Import Duties Act 1958 ; and section 10 of that Act (which relates to false statements or documents in connection with applications for, and to forfeiture for failure to comply with conditions as to, relief) shall apply in relation to relief under subsection (1) of this section as it applies in relation to relief under section 5(1) or section 6 of that Act.
- (6) Section 2(1) of the Finance Act 1965 (which makes provision for the purposes of section 7 of the Import Duties Act 1958 for goods brought to a registered shipbuilding yard to be deemed to be exported) shall have effect as if any reference therein to the said section 7 included a reference to subsections (1) to (4) of this section.
- (7) Without prejudice to section 15(2) of the Import Duties Act 1958 and its application by virtue of subsection (5) of this section, for the purposes of any reference in subsections (1) to (4) of this section or in the said Act of 1958 to goods incorporating, or produced or manufactured from, any articles, any container in which goods are exported, being a container—
 - (a) which is provided by the supplier of the exported goods and is not required to be returned to him ; and
 - (b) for which, if it were returned to him, that supplier would give no credit and would discharge no contingent liability,shall be treated as forming part of the exported goods.

2 Reliefs for shipbuilders in respect of certain duties.

- (1) The provisions of this section shall have effect for the purpose of affording relief in respect of duties of customs and excise chargeable on hydrocarbon oils, vehicle excise duty (including such duty chargeable in Northern Ireland) and purchase tax incurred in connection with the construction and fitting out of certain vessels and other floating structures.
- (2) If, on an application made in accordance with directions from time to time given by the Commissioners for the purposes of this section, it is shown to the satisfaction of the Commissioners that a vessel or other structure to which this section applies, having been constructed in the United Kingdom by the applicant pursuant to a contract (whenever made) under which it was to become the property of some other person, was delivered by him pursuant to that contract after the coming into force of this section, the applicant shall, subject to subsections (7) to (9) below, be entitled to receive from the Commissioners a payment of an amount determined in accordance with the two next following subsections.
- (3) Subject to the next following subsection, the said amount shall be such percentage as the Treasury may by order prescribe of the price payable under the contract in question for the said vessel or structure and all fittings and other equipment supplied by the applicant therewith, or, if that price appears to the Commissioners to be greater than the open market value of the vessel or structure and its said fittings and equipment as determined in accordance with Part I of Schedule 1 to this Act and the Commissioners so decide, the prescribed percentage of that value; and an order under this subsection may prescribe different percentages in relation to different descriptions of vessels or structures.

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Any price which is expressed in a foreign currency shall be treated for the purposes of this subsection as equivalent to a sum calculated in such manner as the Commissioners may direct.

- (4) The price or value referred to in the last foregoing subsection shall, in the circumstances specified in Part II of the said Schedule 1, be treated for the purposes of that subsection as reduced as mentioned in that Part.
- (5) The vessels and other structures to which this section applies are as follows—
- (a) any ship, within the meaning of the Merchant Shipping Acts 1894 to 1965, the gross tonnage of which, ascertained in accordance with those Acts, is not less than eighty tons; and
 - (b) any other vessel, or other structure capable of floating on the sea, which is of a description specified in that behalf by an order of the Treasury, and in respect of which any conditions so specified are satisfied:

Provided that the Treasury may by order exclude from the operation of this section any ship, or any ship of a specified description, in the case of which less than a specified percentage of the cost of its construction, calculated in accordance with the order, was attributable to United Kingdom expenditure as defined in the order.

- (6) References in this section to the construction of vessels and other structures do not include references to their reconstruction, refitting or repair.
- (7) If, within one month of the coming into force of this section, any person shows to the satisfaction of the Commissioners—
- (a) that a vessel or other structure has been, or is to be, delivered to him pursuant to a contract made before 23rd June 1966, and has been, or is to be, exported by him pursuant to another such contract, and
 - (b) that, by reason of its exportation pursuant to the last-mentioned contract, he is or may become entitled to payment of a rebate under section 7 of the Finance (No. 2) Act 1964 (export rebates),

no payment shall be made under this section in respect of the said vessel or structure unless that person either by notice in writing to the Commissioners waives any right to the rebate in question or fails for any reason to become entitled thereto.

- (8) No person shall be entitled to a rebate under the said section 7 in respect of any vessel or other structure in respect of which a payment under this section is, or could if applied for have been, made to any other person; and a person who, but for this subsection, would be entitled as respects any vessel or other structure to both such a rebate and such a payment may receive either, as he elects, but not both.
- (9) Where in the case of any vessel or structure the whole or any part of the price payable as mentioned in subsection (3) above is not received in accordance with the contract in question by the applicant for a payment under this section, the Commissioners if they think fit may require the applicant to repay the whole or any part of any payment made to him on the application or, as the case may be, may withhold from him the whole or any part of any payment which would otherwise fall to be so made.
- (10) It shall be the duty of any person to or by whom a payment under this section has been made or applied for to inform the Commissioners of any event which would entitle them to exercise the powers conferred by the last foregoing subsection, and any person who fails to comply with this subsection shall be liable to a penalty of one hundred pounds.

- (11) The provisions of Part III of Schedule 1 to this Act shall have effect for the purposes of this section.
- (12) For the avoidance of doubt it is hereby declared that the allowances referred to in section 9 of the Finance Act 1961 do not include payments under this section.
- (13) Payments by the Commissioners under this section shall be made out of the sums received by them on account of duties of customs and excise and purchase tax ; and—
- (a) notwithstanding anything in section 5(4) of the Vehicles (Excise) Act 1962 (which requires duties levied under that Act to be paid into the Exchequer) or in any Order in Council under that section, the Treasury may give directions for the payment to the Commissioners, at such times and in such manner as the Treasury may determine, out of the duties levied under that Act of such sums as the Treasury think fit having regard to the extent to which payments under this section are designed to afford relief in respect of such duties;
 - (b) any sums so paid shall be treated for the purposes of section 11 of the Act of 1952 (disposal of duties of customs and excise) as money received by the Commissioners on account of duties of customs and excise.
- (14) Any order under the foregoing provisions of this section may be varied or revoked by a subsequent order, and shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (15) This section shall come into force on such day as may be appointed by the Treasury by an order under this subsection made by statutory instrument and laid before Parliament after being made, but shall, in its application to any vessel or other structure by virtue of an order under subsection (5) above, have effect as if it had not come into force until such later day, if any, as may be specified in that order.

3 Drawback on tobacco.

Section 183(1) of the Act of 1952 (drawback on tobacco) shall be amended as follows:

- (a) in paragraph (a) (drawback on tobacco other than tobacco stalks and tobacco refuse), there shall be added at the end of sub-paragraph (ii) " or for sale at a place approved by the Commissioners for the purpose to persons leaving the United Kingdom by air for destinations outside the United Kingdom, the Republic of Ireland, the Channel Islands and the Isle of Man "; and
- (b) for all the words after paragraph (d) there shall be substituted " but, in the case of tobacco stalks or tobacco refuse, only if the deposit, warehousing or exportation was by a tobacco manufacturer ".

4 Exemption of E.F.T.A. goods from duties on hop oil and hop extracts.

As from 1st September 1966, goods of Convention area origin within the meaning of the European Free Trade Association Act 1960 shall be exempted from any duty of customs under section 3(1)(b) or (c) of the Finance Act 1957 (which relate to duties of customs on hop oil or, as the case may be, on any extract, essence or other similar preparation made from hops, except hop oil).

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5 Removal of restriction on delivery of imported vodka for home use.

As from 1st September 1966, section 109(1) of the Act of 1952 (which provides that no spirits shall be delivered for home use unless they have been warehoused for a period of at least three years) shall not apply to imported vodka consisting of spirits which have had a flavour communicated thereto or an ingredient or material mixed therewith.

6 Rebate of duty on heavy oils.

For heavy oils delivered for home use after six o'clock in the evening of 31st August 1966, the rate at which rebate of the customs or excise duty on hydrocarbon oils is allowed under section 199 of the Act of 1952 shall in all cases be a rate twopence a gallon less than the rate at which the duty in question is for the time being chargeable.

7 Eligibility of imported goods for rates of revenue duties applicable to goods of Republic of Ireland.

- (1) Subsections (1) to (3) of section 12 of the Import Duties Act 1958 (which relate to the determination for the purposes of that Act of the country of origin of imported goods) shall have effect as if references therein to that Act included references to any enactment passed, or instrument made, after the passing of this Act which specifies a rate at which any revenue duty is to be charged in respect of goods of the Republic of Ireland consigned to the United Kingdom from that country.
- (2) In the foregoing subsection " revenue duty " means any customs duty other than one chargeable under the said Act of 1958, the Customs Duties (Dumping and Subsidies) Act 1957 or section 3 of the Finance (No. 2) Act 1964.

Vehicles excise duty.

8 Unladen weight of vehicles: special bodies.

- (1) This section has effect as respects the application of Schedule 6 to the Vehicles (Excise) Act 1962 (computation of the unladen weight of vehicles) to a vehicle having a body constructed or adapted for the purpose of being lifted on or off the vehicle with goods or burden contained therein which is from time to time actually used for that purpose in the ordinary course of business.
- (2) The unladen weight of the vehicle shall, for the purposes of the said Act, be taken exclusive of the weight of any such body and, where alternative bodies are used, any such body shall be disregarded for the purposes of the said Schedule 6.
- (3) If any question arises whether a body is from time to time actually used for the purpose mentioned in subsection (1) above in the ordinary course of business, the body shall be deemed not to be so used until the contrary is shown.
- (4) This section shall come into force on 1st September 1966.
- (5) The holder in respect of any vehicle to which this section applies of a licence under the said Act of 1962 issued before the coming into force of this section shall, on an application made within twelve months of that time to the council with which the vehicle is for the time being registered, be entitled to a refund of duty, in respect of any period after that time during which the licence has been or (on the assumption

that it is not surrendered) will be current, of an amount equal to one-twelfth for each complete month in that period of the difference between—

- (a) the annual rate of duty chargeable in respect of the vehicle at the time the licence was taken out, and
 - (b) the annual rate appropriate to the vehicle after the coming into force of this section.
- (6) On the surrender after the coming into force of this section of a licence issued before that time in respect of any such vehicle, the rebate of duty payable under section 9 of the said Act of 1962 shall be computed as if the rate of duty on the licence had been the rate appropriate to the vehicle after the coming into force of this section.

Export rebates.

9 Restriction on export rebates for goods consigned to Convention area.

- (1) No person shall be entitled to rebate under section 7 of the Finance (No. 2) Act 1964 (export rebates) in respect of goods exported from the United Kingdom if a Convention rate of duty (as defined in the European Free Trade Association Act 1960) is applied to those goods after being so exported, and the Commissioners may require an applicant for rebate under that section in respect of any goods to satisfy them that a Convention rate of duty has not been, and will not be, applied to the goods at any time after the exportation.
- (2) A person who has received a rebate for which he is or becomes disentitled in consequence of this section shall be liable to repay the amount of that rebate to the Commissioners, and shall be under a duty to inform the Commissioners of any event giving rise to such a liability.

A person failing to give the Commissioners any information which it is his duty to give under this subsection shall be liable to a penalty of one hundred pounds (but without prejudice to any other penalty which may be imposed for making an untrue declaration or otherwise).
- (3) The Commissioners may under subsection (1) above require an applicant for rebate to give them a declaration in writing made to the best of his knowledge and belief and in such form and manner as the Commissioners may direct that a Convention rate of duty has not been, and will not be, applied to the goods at any time after the exportation, and may if they think fit accept that declaration without further proof or verification, but without prejudice to enforcement of the liability under subsection (2) above.
- (4) Section 9(1) of the Finance (No. 2) Act 1964 (powers of obtaining information to determine whether a rebate is repayable under section 8 of that Act) shall apply as if references to section 8 of that Act included references to subsection (2) of this section.
- (5) References in this section to the application of a Convention rate of duty are references to the application in any part of the Convention area (other than the United Kingdom) of a Convention rate of duty where that results in the payment of less duty than would be payable if the goods were not of Convention area origin.
- (6) Sections 10 and 11 of the European Free Trade Association Act 1960 as for the time being in force shall apply for the interpretation of this section.

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- (7) Subsection (1) of this section shall not apply to rebate payable by reference to the exportation of goods before 1st January 1967.

Hover vehicles and pipe-lines.

10 Customs procedures: hover vehicles and related matters.

- (1) Parts II, X, XI and XII of the Act of 1952 (general and supplemental provisions) shall apply as if references to ships or vessels included references to hover vehicles, and all other provisions of the customs and excise Acts shall apply as if references (however expressed) to goods or passengers carried in or moved by ships or vessels included references to goods or passengers carried in or moved by hover vehicles; and in all the provisions of the customs and excise Acts "landed", "loaded", "shipped", "shipped as stores", "transhipment", "voyage", "waterborne", "master" and cognate expressions shall be construed accordingly.
- (2) The provisions of Schedule 2 to this Act shall also have effect with respect to the application of the Act of 1952 to hover vehicles.
- (3) The Commissioners may by regulations impose conditions and restrictions as respects the movement of hover vehicles and the carriage of goods by hover vehicles, and in particular—
- (a) may prescribe the procedure to be followed by hover vehicles proceeding to or from a port or any customs airport or customs station, and authorise the proper officer to give directions as to their routes, and
 - (b) may make provision for cases where by reason of accident, or in any other circumstance, it is impracticable to comply with any conditions or restrictions imposed or directions given as respects hover vehicles,
- and if any person contravenes or fails to comply with any regulations made under this subsection, or with any direction given by the Commissioners or the proper officer in pursuance of any such regulations, he shall be liable to a penalty of one hundred pounds and any goods in respect of which the offence was committed shall be liable to forfeiture.
- (4) Sections 14(1) and 17(1) of the Act of 1952 (power to approve wharves and transit sheds in any port) may be applied to places not in a port and—
- (a) Part II of the said Act shall apply in relation to any place approved under the said section 14 or 17 which is not in a port as if it were in a port, and
 - (b) section 298 of the said Act (power to search persons) shall apply to any person in, entering or leaving any such place, and
 - (c) subsection (3) (a) above shall apply to hover vehicles proceeding to or from any such place as if it were a port.
- (5) References in the customs and excise Acts to goods imported or exported by land, or conveyed into or out of Northern Ireland by land, include references to goods imported, exported or conveyed across any part of the boundary of Northern Ireland, and it is hereby declared that in those Acts references to vehicles include references to hover vehicles proceeding over land or water or partly over land and partly over water.
- (6) Any power of making regulations or other instruments relating to the importation or exportation of goods conferred by the customs and excise Acts may be exercised so as to make provision for the importation or exportation of goods by hover vehicles

which is different from the provision made for the importation or exportation of goods by other means.

- (7) Goods to which section 47 of the said Act applies (drawback goods, etc., and goods subject to restrictions or controls on export) shall only be exported in a hover vehicle if it is of a class or description for the time being approved by the Commissioners and subject to such conditions and restrictions as they may impose, and—
 - (a) a person contravening or failing to comply with this subsection, or any condition or restriction imposed under this subsection, shall be liable to a penalty of three times the value of the goods or one hundred pounds, whichever is the greater,
 - (b) any goods shipped or entered contrary to this subsection shall be liable to forfeiture.
- (8) In section 29(1) of the said Act (entry by bill of lading of goods imported by sea or air) the words " by sea or air " shall cease to have effect, and in section 284(2) of that Act (justices' jurisdiction to try offences committed on the water or in the air outside their area) the words " on the water or in the air " shall cease to have effect.
- (9) In this section and its Schedule " hover vehicle " means a vehicle designed to be supported on a cushion of air.

11 Pipe-lines.

- (1) Goods shall not be imported or exported by means of a pipe-line that is not for the time being approved by the Commissioners for the purposes of this section, and uncleared goods shall not be moved by means of a pipe-line that is not for the time being so approved.
- (2) All goods imported by means of a pipe-line and chargeable with a duty of customs shall be entered for warehousing, and in the customs and excise Acts the expression " the importer " in relation to goods imported by means of a pipe-line shall include the owner of the pipe-line.
- (3) For the purposes of the customs and excise Acts—
 - (a) goods imported by means of a pipe-line shall be treated as imported at the time when they are brought within the limits of a port or brought across the boundary into Northern Ireland, and
 - (b) goods exported by means of a pipe-line shall be treated as exported at the time when they are charged into that pipe-line for exportation.
- (4) In the customs and excise Acts the expressions " shipping " and " loading " and cognate expressions, where used in relation to importation or exportation shall include, in relation to importation or exportation by means of a pipe-line, the conveyance of goods by means of the pipe-line and the charging and discharging of goods into and from the pipe-line, but subject to any necessary modifications; and any power of making regulations or other instruments relating to the importation or exportation of goods conferred by those Acts may be exercised so as to make provision for the importation or exportation of goods by those means which is different from the provision made for the importation or exportation of goods by other means.
- (5) For goods exported by means of a pipe-line the period for delivery of a specification of the goods under section 49 of the Act of 1952 shall be six days from the time when

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the goods are charged into the pipe-line for exportation or such longer period as the Commissioners may direct.

- (6) The Commissioners may give their approval under subsection (1) above for such period and subject to such conditions as they think fit and may at any time for reasonable cause—
- (a) vary the terms of their approval, and
 - (b) (provided that they have given to the owner of the pipeline not less than three months' written notice of their intention so to do) revoke their approval.

Section 49 of the Pipe-lines Act 1962 shall apply to a notice required by this subsection to be served on the owner of a pipe-line as it applies to a document required by that Act to be so served.

- (7) A person who—
- (a) contravenes subsection (1) above, or contravenes or fails to comply with a condition imposed by the Commissioners under the last foregoing subsection, or
 - (b) except with the authority of the proper officer or for just and sufficient cause, obtains access to goods which are in, or in course of conveyance by, an approved pipe-line,

shall be liable to a penalty of five hundred pounds or to imprisonment for a term not exceeding two years or to both and may be detained; and any goods in relation to which the offence was committed may be forfeited.

- (8) Where goods of any of the following descriptions—
- (a) goods which are chargeable with a duty which has not been paid,
 - (b) goods on which duty has been repaid or remitted in whole or in part, and
 - (c) goods on which drawback has been paid,

are moved by pipe-line, or notified to the proper officer as being goods to be moved by pipe-line, and are at any time thereafter found to be missing or deficient, then, unless it is shown to their satisfaction that the absence or deficiency can be accounted for by natural waste or other legitimate cause, the Commissioners may require the owner of the pipe-line or the proprietor of the goods to pay immediately in respect of the missing goods, or in respect of the whole or any part of the deficiency as they see fit, the amount of the duty unpaid or repaid thereon or, as the case may be, an amount equal to the drawback paid thereon; and any person who, on the written demand of an officer, refuses to pay any sum which he is required to pay under this subsection shall in addition be liable to a penalty of double that sum.

For the purposes of this subsection any absence or deficiency in the case of goods moved by a pipe-line used for the importation or exportation of goods shall be deemed to have taken place within the United Kingdom unless the contrary is shown; and the provisions of this subsection shall have effect without prejudice to any penalty or forfeiture incurred under any other provision of this section or elsewhere in the customs and excise Acts.

- (9) Section 82(3) of the Act of 1952 (protection for Commissioners and their officers from claims for loss or damage to goods in a warehouse, or for unlawful removal from a warehouse) shall have effect so as to protect the Commissioners and their officers, save in corresponding circumstances, from claims for loss or damage to goods in a pipe-line or for unlawful removal of goods from a pipe-line, references to a pipe-line, to goods in a pipeline and to the owner of the pipe-line being substituted for

references respectively to a warehouse, the warehoused goods and to the occupier of the warehouse.

(10) In this section—

" pipe-line " has the meaning assigned thereto by section 65 of the Pipe-lines Act 1962,

" owner ", in relation to a pipe-line, means (except in the case of a pipe-line vested in the Crown which in pursuance of arrangements in that behalf is operated by another) the person in whom the line is vested and, in the said excepted case, means the person operating the line, and

" uncleared goods " means imported goods, whether or not chargeable with a duty of customs, which have not been cleared from customs charge, and in particular goods which are or are to be moved under section 22 of the Act of 1952, and dutiable goods moved from warehouse without payment of duty.

(11) In the application of this section to Northern Ireland references to the Pipe-lines Act 1962 shall have effect as if that Act extended to Northern Ireland.

Duties relating to betting and gaming.

12 General betting duty.

(1) Subject to the provisions of this section, on any bet made on or after 24th October 1966 which—

- (a) is made with a bookmaker in Great Britain otherwise than by way of pool betting or coupon betting ; or
- (b) is made by way of sponsored pool betting or is other wise made by means of facilities provided by the Horserace Totalisator Board ; or
- (c) is made on any event on a track by means of a totalisator on that track and on the day on which that event takes place, being a track which is, or which the Commissioners see fit to treat for the purposes of this paragraph as if it were, a licensed track,

there shall be charged a duty of excise to be known as the general betting duty.

(2) The general betting duty in respect of any bet—

- (a) without prejudice to any regulations made under paragraph 1 of Schedule 3 to this Act, shall be due on the making of the bet;
- (b) shall be of an amount equal to two and a half per cent. of the amount staked ; and
- (c) shall be paid—
 - (i) in the case of a bet with a bookmaker, and without prejudice to subsection (3) of this section, by the bookmaker;
 - (ii) in the case of a bet made as mentioned in subsection (1)(b) of this section, by the Horserace Totalisator Board or other person providing the facilities by means of which the bet is made ;
 - (iii) in the case of such a bet made by means of a totalisator as is mentioned in subsection (1)(c) of this section, by the operator, that is to say, the person who, as principal, operates the totalisator.

(3) The general betting duty chargeable on any bet made with a bookmaker shall be recoverable jointly and severally from all or any of the following persons, namely—

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- (a) that bookmaker;
 - (b) the holder of the bookmaker's permit or betting office licence relating to the business in the course of which, or the premises at which, the bet was made;
 - (c) any person responsible for the management of that business or those premises;
 - (d) where the bookmaker is a company, any director of that company.
- (4) For the purposes of the general betting duty, where a person bets on more than one contingency on the terms that, in the event of his bet being successful in respect of one contingency, his stake on the bet, or his winnings in respect of that contingency, or both, are to provide the stake in respect of another contingency, then, unless he makes his bet on both or all of those contingencies at the same time and on the terms that both his original stake and the whole of his winnings in respect of any of those contingencies are to be the stake in respect of any other contingency on which the bet is made—
- (a) he shall be treated as making a separate bet on each respectively of those contingencies and as staking on each of those separate bets the amount respectively provided for by the terms of the original bet;
 - (b) any of those separate bets which depends on the out come of another or others of them shall be treated as made if and when the conditions on which it depends are satisfied.
- (5) The aggregate amount paid by or debited to the account of the bettor for or on account of or in connection with any bet chargeable with the general betting duty shall be treated for the purposes of that duty as his stake on the bet, notwithstanding that his winnings (if any) are to be computed on part only of that amount, or that part of it is not to be returned to him in the event of his winning, and no deduction shall be made for other benefits secured by the bettor in paying that amount, or for the expenses of any person on account of the duty or otherwise, or for any other matter.
- (6) The pool betting duty shall not be chargeable on any bet made as mentioned in subsection (1)(c) of this section on or after 24th October 1966, and accordingly as from that date—
- (a) except in relation to a bet made before that date, section 1(1) of the Betting Duties Act 1963 (which charges the pool betting duty) shall have effect as if for the words " other than sponsored pool betting " there were substituted the words " which are not chargeable with the general betting duty "; and
 - (b) paragraph 4(a)(i) of Schedule 5 to the Betting, Gaming and Lotteries Act 1963 (which relates to the disposal of amounts staked by means of a totalisator on a dog racecourse) for the words " pool betting duty " there shall be substituted the words " general betting duty ";
- and as from that date bookmakers' licence duty shall cease to be charged.

13 Gaming licence duty.

- (1) There shall be charged a duty of excise on a licence (to be known as a gaming licence) authorising the use of premises specified in the licence for the purpose of gaming—
- (a) by way of bingo only ; or
 - (b) by way of bingo or any other game to which this section for the time being applies ;

and, subject to subsection (4) of this section, on and after 1st October 1966 no premises situated in Great Britain or within the limits of the territorial waters of the United

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Kingdom adjacent to Great Britain shall be used for the purpose of gaming by way of any game to which this section for the time being applies unless a provider of the premises is the holder of the appropriate gaming licence in respect of those premises which is for the time being in force.

- (2) Subject to paragraph 8 of Schedule 3 to this Act, the amount of the duty under this section on a gaming licence in respect of any premises shall be determined in accordance with the following Table:—

TABLE

Description of premises	Amount of duty	
	On licence for bingo only	On licence for all games
	£	£
1. Premises other than—	100	500
(a) premises which for rating purposes constitute or are comprised in a hereditament of a rateable value exceeding £1,000;		
(b) premises consisting of or comprised in a vessel.		
2. Premises—	1,000	5,000
(a) which for rating purposes constitute or are comprised in a hereditament of a rateable value exceeding £1,000 but not exceeding £3,000; or		

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Description of premises	Amount of duty	
	On licence for bingo only	On licence for all games
(b) which consist of or are comprised in a vessel.		
3. Premises which for rating purposes constitute or are comprised in a hereditament of a rateable value exceeding £3,000.	1,000	50,000

- (3) Subject to paragraphs 12 and 13 of Schedule 3 to this Act, a gaming licence shall expire at the end of 30th September next after the date when it is granted.
- (4) A gaming licence shall not be required—
- (a) for any gaming carried on both in a private dwelling and on a domestic occasion ;
 - (b) for any gaming carried on in such circumstances that, by virtue of section 48 or 49 of the Betting, Gaming and Lotteries Act 1963, section 32 of that Act does not apply thereto;
 - (c) for gaming by way of bingo in such circumstances that section 37 of that Act applies thereto ;
 - (d) for gaming by way of bingo carried on as an activity of a club where—
 - (i) the subscription for membership of the club does not exceed one pound a year ; and
 - (ii) not more than one payment by way of a charge for admission to any premises constituting or including the place at which the gaming is carried on falls to be made in order to enable a person to take part in the gaming, and that payment does not exceed sixpence; and
 - (iii) no other payment is required to be or have been made, and no obligation to make any other payment is required to be incurred, in order to enable a person to take part in the gaming.
- (5) Without prejudice to subsections (6) and (7) of this section, the games in addition to bingo to which this section applies are baccarat, big six, blackjack, boule, chemin de fer, chuck-a-luck, craps, crown and anchor, faro, faro bank, hazard, poker dice, pontoon, roulette, trente et quarante, vingt-et-un, and wheel of fortune.
- (6) The Treasury may by order made by statutory instrument add to the games mentioned in subsection (5) of this section any game not for the time being mentioned therein if it appears to the Treasury proper so to do for the protection of the revenue, having regard to the character of the game and the circumstances in which it is played; but a statutory instrument containing an order under this subsection shall be laid before the Commons House of Parliament after being made, and the order shall cease to have effect at the end of twenty-eight days after the day on which it is made (but without prejudice to anything previously done under the order or to the making of a new order)

unless at some time before the end of those twenty-eight days the order is approved by resolution of that House ; and, in reckoning for the purposes of this subsection any period of twenty-eight days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

- (7) Any reference in this section or in any order under subsection (6) thereof to a particular game shall be taken to include a reference to any game (by whatever name called) which is essentially similar to that game; and in proceedings relating to the gaming licence duty under the excise Acts an averment in any process that a particular game is essentially similar to another particular game shall, until the contrary is proved, be sufficient evidence that it is so.

14 Gaming machine licence duty.

- (1) There shall be charged a duty of excise on a licence (to be known as a gaming machine licence) authorising the person to whom it is granted to cause or permit a gaming machine of the type appropriate to the rate of duty charged to be made available for play on premises specified in the licence; and, subject to subsection (2) of this section, on and after 1st October 1966 no gaming machine shall be brought onto or kept on any premises on which gaming by means of such a machine takes place, being premises situated in Great Britain or within the limits of the territorial waters of the United Kingdom adjacent to Great Britain, unless for each such machine on the premises (whether or not in a condition to be made available for play) there is in force and on those premises a gaming machine licence in respect of those premises which is, in accordance with subsection (3) of this section, applicable to that machine.
- (2) A gaming machine licence shall not be required in respect of any premises where—
- (a) any gaming machine on those premises is there in such circumstances that, by virtue of section 49 or 50 of the Betting, Gaming and Lotteries Act 1963, section 33 of that Act does not apply to gaming by means thereof; or
 - (b) any gaming machine on those premises is there for the purposes only of an entertainment to which section 43 of that Act applies and the requirements set out in section 49(3)(a) to (d) and (4) of that Act are complied with while it is on those premises.
- (3) A gaming machine licence in respect of any premises shall be regarded as applicable to a particular gaming machine on those premises only if—
- (a) it was charged with duty under this section of the amount which, in accordance with subsection (4) of this section, is appropriate to that machine ; and
 - (b) it was granted—
 - (i) in the case of a machine owned by a person who controls the use of such machines while on those premises, to that person;
 - (ii) in any other case, to the supplier of the machine.
- (4) The amount of the duty under this section—
- (a) on a licence relating to a gaming machine in the case of which the game played by means thereof is made playable by the insertion into the machine of a coin or coins lawfully current in the United Kingdom of a denomination or aggregate denomination not exceeding threepence, shall be £37 10s.;
 - (b) in any other case, shall be £75.

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- (5) Subject to paragraph 13 of Schedule 3 to this Act, a gaming machine licence shall expire at the end of 30th September falling between three and fifteen months after the date when it is granted.

15 Additional or supplementary provisions as to duties on betting or gaming.

- (1) Where particulars of an intended bet on which the general betting duty or pool betting duty would be chargeable and the stake on that bet are collected for transmission to the person by whom that duty would fall to be paid by some other person, whether or not a bookmaker, who holds himself out as available for so collecting and transmitting them, but are in fact not so transmitted, the bet shall be deemed to have been made but the duty in respect thereof shall be paid by that other person.
- (2) Subject to subsection (3) of this section—
- (a) section 2 of the Betting Duties Act 1963 (which prohibits certain activities with a view to protecting the revenue derived from the pool betting duty) shall have effect for the purposes of the general betting duty as well as the pool betting duty and, in addition to the bets to which it already applies, shall apply to all bets made on or after 24th October 1966 with a bookmaker outside Great Britain, whether or not made by way of pool betting or coupon betting; and
 - (b) any bookmaker in Great Britain who on or after 24th October 1966 makes or offers to make with a bookmaker outside Great Britain any bet to which the said section 2 applies shall be guilty of an offence under that section.
- (3) The said section 2 shall not apply—
- (a) to any bet—
 - (i) made by way of pool betting or coupon betting and otherwise than by means of a totalisator; or
 - (ii) made with a bookmaker otherwise than by way of pool betting or coupon betting,
 where the promoter of the pool betting or coupon betting or, as the case may be, the bookmaker is in Northern Ireland or the Isle of Man and the bet is such as to be chargeable with a duty imposed by or under an Act of the Parliament of Northern Ireland or, as the case may be, of Tynwald which corresponds to, and is chargeable on the bet at a rate not less than the appropriate rate of, pool betting duty or, as the case may be, general betting duty ; or
 - (b) to any bet made by means of a totalisator situated in a country outside Great Britain on a horse race taking place in that country; or
 - (c) to any bet in respect of an event taking place outside Great Britain made by a bookmaker in Great Britain—
 - (i) by means of a totalisator situated outside Great Britain, or
 - (ii) with a bookmaker outside Great Britain,
 if it is shown that bets in respect of that event have been made in Great Britain with the first-mentioned bookmaker by other persons.
- (4) For the avoidance of doubt, it is hereby declared that nothing contained in or done under the provisions of the Betting Duties Act 1963, sections 12 to 14 of this Act or subsection (1) of this section shall make lawful anything which would be unlawful apart from those provisions.

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- (5) The supplemental provisions set out in Schedule 3 to this Act shall have effect with respect to the duties relating to betting and gaming.
- (6) In this section and in the said sections 12 to 14 and Schedule 3, the following expressions have the following meanings respectively, that is to say—
- " betting agency permit ", " betting office licence ", " bookmaker ", " bookmaker's permit ", " gaming ", " licensed betting office ", " licensed track ", " sponsored pool betting ", " totalisator " and " track " have the same meanings respectively as for the purposes of the Betting, Gaming and Lotteries Act 1963 ;
 - " coupon betting " has the same meaning as for the purposes of section 7(3) of the Finance Act 1964 ;
 - " gaming machine " has the same meaning as for the purposes of section 33 of the Betting, Gaming and Lotteries Act 1963;
 - " hereditament ", in relation to Scotland, means lands and heritages;
 - " pool betting ", " promoter " and " winnings " have the same meanings respectively as for the purposes of the Betting Duties Act 1963 ;
 - " premises " includes any place whatsoever and any means of transport;
 - " provider ", in relation to any premises used for gaming, means any person having a right to control the admission of persons to those premises, whether or not he also has a right to control the admission of persons to the gaming;
 - " rateable value ", in relation to any hereditament, means (without prejudice to paragraph 8 of Schedule 3 to this Act) the rateable value shown in the valuation list as for the time being in force ;
 - " supplier ", in relation to a gaming machine on any premises, means—
 - (a) subject to paragraph (b) of this definition, the person by whom the machine was supplied to the person who controls its use while on those premises; or
 - (b) if the interest in that machine of the person by whom it was so supplied has subsequently been transferred to some other person, the person for the time being entitled to that interest;
 - " valuation list ", in relation to Scotland, means valuation roll.

Surcharges and rebates in respect of revenue duties.

16 Continuation of powers under s. 9 of Finance Act 1961.

The period after which orders of the Treasury under section 9 of the Finance Act 1961 may not be made or continue in force (which, by section 4 of the Finance Act 1965, was extended until the end of August 1966) shall extend until the end of August 1967 or such later date as Parliament may hereafter determine.