

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, SCHEDULE 4. (See end of Document for details)

SCHEDULE 4

Section 6.

EXTENSION TO NORTHERN IRELAND OF PROVISIONS
OF BETTING AND GAMING DUTIES ACT 1981

PART I

AMENDMENTS OF THE BETTING AND GAMING DUTIES ACT 1981

General betting duty and pool betting duty

- 1 (1) In section 1 (general betting duty) in subsection (1) for the words “Great Britain” there shall be substituted “the United Kingdom”.
- (2) In subsection (3) of that section after the words “Act 1963” there shall be inserted the words “or Article 37 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.
- 2 ^{F1}(1)
- ^{F2}(2)

Textual Amendments

- F1** Sch. 4 para. 2(1) repealed (*retrospective* to 31.3.2002) by 2002 c. 23, ss. 12, 141, **Sch. 40 Pt. 1(4)** Note 2
- F2** Sch. 4 para. 2(2) repealed (1.2.1994) by 1993 c. 34, s. 213, **Sch. 23 Pt. I**; S.I. 1993/2842, **art. 3(3)**.

- 3 (1) In section 9 (prohibitions for protection of revenue) for the words “Great Britain”, wherever they occur, there shall be substituted “the United Kingdom”.
- (2) In subsection (3)(a) of that section the words “Northern Ireland or” and “of the Parliament of Northern Ireland or, as the case may be,” shall be omitted.
- 4 In section 12(4) (interpretation of provisions relating to betting duties)—
- (a) before the definition of “meeting” there shall be inserted the following definitions—

““betting office licence”—

- (a) in Great Britain, has the meaning given by section 9(1) of the Betting, Gaming and Lotteries Act 1963, and
- (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;

“bookmaker”—

- (a) in Great Britain, has the meaning given by section 55(1) of the said Act of 1963, and
- (b) in Northern Ireland, has the meaning given by Article 2(2) of the said Order of 1985;

and (in either case) the expression “bookmaking” shall be construed accordingly;

“bookmaker’s permit”—

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- (a) in Great Britain, has the meaning given by section 2(1) of the said Act of 1963, and
- (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;”;

^{F3}(b)

(c) the words from “and ”betting office licence” to the end shall be omitted.

Textual Amendments

F3 Sch. 4 para. 4(b) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 6(3)

Bingo duty

5 In section 17(1) (charge of bingo duty) for the words “Great Britain” there shall be substituted “the United Kingdom”.

6 In section 19(2) (bingo played in more than one place)—

- (a) for the words “Great Britain”, in both places where they occur, there shall be substituted “the United Kingdom”; and
- (b) the words “Northern Ireland or” and the words “the Parliament of Northern Ireland or, as the case may be,” shall be omitted.

7 In section 20(2) (interpretation of provisions relating to bingo duty) the definition of “Great Britain” shall be omitted and after the definition of “the promoter” there shall be inserted the following definition—

“”United Kingdom’ includes the territorial waters of the United Kingdom;”.

General

^{F48}

Textual Amendments

F4 Sch. 4 Pt I para. 8 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2); S.I. 1997/1433, art. 2

^{F59}

Textual Amendments

F5 Sch. 4 Pt. I para. 9 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2); S.I. 1997/1433, art. 2

10 (1) In section 35, for subsection (3) (extent) there shall be substituted—

“(3) The following provisions of this Act do not extend to Northern Ireland—

- (a) sections 13 to 16;
- (b) sections 29 and 30;
- (c) Schedule 2;
- (d) paragraph 15 of Schedule 4;

and sections 27 and 31 do not extend there in their application to the enactment relating to gaming licence duty.”

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- (2) Subsection (4) of that section shall be omitted.

Administration of betting duties

- 11 (1) In Schedule 1 (betting duties) ^{F6}....
- (2) In paragraph 15 of that Schedule—
- ^{F7}(a)
- ^{F7}(b)
- (c) after that sub-paragraph there shall be inserted the following sub-paragraphs—
- “(5) Subject to sub-paragraph (6) below, where under sub-paragraph (1) above a court orders that a betting office licence held by a person in respect of premises in Northern Ireland shall be forfeited and cancelled, no court of summary jurisdiction shall entertain an application by that person for the grant (or provisional grant) of a new betting office licence in respect of those premises or any other premises situated in the same petty sessions district as those premises made less than twelve months after that forfeiture and cancellation.
- (6) Sub-paragraph (5) above—
- (a) shall not prejudice the right of such a person as is mentioned in that sub-paragraph to seek the renewal of any betting office licence (other than that which is forfeited) which he holds; and
- (b) applies notwithstanding anything in Article 12 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985.”.

Textual Amendments

- F6** Words in Sch. 4 para. 11(1) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 6(3)
- F7** Sch. 4 para. 11(2)(a)(b) repealed (19.7.2007) by Finance Act 2007 (c. 11), Sch. 27 Pt. 6(3)

Exemptions from, and administration of, bingo duty

- 12 (1) In Schedule 3 in paragraph 2(1) (small-scale bingo) after the words “Act 1968” there shall be inserted the words “or under Chapter II of Part III of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.
- (2) In paragraph 5 of that Schedule (small-scale amusements provided commercially) in sub-paragraph (1) after paragraph (a) there shall be inserted the following paragraph—
- “(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;”.

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- (3) In paragraph 10(2) of that Schedule (registration of bingo-promoters) after the words “Act 1968” there shall be inserted the words “or under Chapter II of Part III of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985”.

PART II

CONSEQUENTIAL AMENDMENTS OF NORTHERN IRELAND LEGISLATION

- 13 In section 287(1)(a) of the ^{M1}Companies Act (Northern Ireland) 1960 (preferential payments), for head (iv) there shall be substituted the following head—
- “(iv) any amount due from the company at the relevant date by way of general betting duty or bingo duty, or by virtue of section 12(1) of the Betting and Gaming Duties Act 1981, which became due within 12 months next before that date;”.

Marginal Citations

M1 [1960 c. 22 \(N.I.\)](#)

- 14 In Article 19(a) of the ^{M2}Bankruptcy Amendment (Northern Ireland) Order 1980 (preferential payments), for head (v) there shall be substituted the following head—
- “(v) any amount due from the bankrupt at the relevant date by way of general betting duty or bingo duty, or by virtue of section 12(1) of the Betting and Gaming Duties Act 1981, which became due within 12 months next before that date;”.

Marginal Citations

M2 [S.I. 1980/561 \(N.I. 4\)](#).

- 15 (1) The ^{M3}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 shall be amended as follows.
- (2) In Article 7, after paragraph (4), there shall be inserted the following paragraph—
- “(4A) In considering the fitness of any applicant to hold a bookmaker’s licence, the court shall have regard to—
- (a) any failure of the applicant or of any other person mentioned in paragraph (3)(b); and
- (b) where the applicant is a body corporate, any failure of any director of the applicant or of any other person mentioned in paragraph (4);
- to pay any amount due from him or it by way of general betting duty or pool betting duty.”.
- (3) In Article 61, after paragraph (4) there shall be inserted the following paragraph—
- “(4A) In considering the fitness of any applicant to hold a bingo club licence, a court shall have regard to—
- (a) any failure of the applicant or of any other person mentioned in paragraph (3)(b); and

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(b) where the applicant is a body corporate, any failure of any director of the applicant or of any other person mentioned in paragraph (4); to pay any amount due from him or it by way of bingo duty.”.

(4) In Article 174 (registration of licences, etc)—

(a) in paragraph (2), after head (g) there shall be inserted the following head—

“(gg) particulars of the forfeiture and cancellation of any bookmaking office licence in consequence of an order made under paragraph 15(1) of Schedule 1 to the Betting and Gaming Duties Act 1981;”;

(b) in paragraph (4), after head (b) there shall be inserted the following—

“or

(c) orders the forfeiture and cancellation of a book-making office licence under paragraph 15(1) of Schedule 1 to the Betting and Gaming Duties Act 1981;”.

(5) In the following provisions, namely—

(a) Article 2(16), in so far as it is relevant for the purposes of the provisions mentioned in heads (b) and (c);

(b) Article 185(3) and Schedule 7, in so far as those provisions relate to a bookmaker’s licence, a bookmaking office licence or a bingo club licence; and

(c) Schedules 1 to 6 and Schedules 9 and 10;

any reference to the sub-divisional commander of the police sub-division shall be construed as including a reference to the Collector of Customs and Excise for the area, and any reference to the police sub-division shall be construed as including a reference to the area for which the Collector is responsible.

Marginal Citations

M3 S.I. 1985/1204 (N.I. 11).

PART III

SUBORDINATE LEGISLATION

16 (1) Any regulations made under Schedule 1 (betting duties) to the ^{M4}Betting and Gaming Duties Act 1981, in so far as they have effect immediately before the betting commencement date, shall have effect on and after that date in relation to Northern Ireland as if—

(a) that Act extended to Northern Ireland at the time when the regulations were made, and

(b) the regulations were made in relation to Northern Ireland as well as to Great Britain.

(2) Any orders or regulations made under Schedule 3 (bingo duty) to that Act, in so far as they have effect immediately before the bingo commencement date, shall have effect on and after that date in relation to Northern Ireland as if—

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- (a) that Act extended to Northern Ireland at the time when the orders or regulations were made, and
- (b) the orders or regulations were made in relation to Northern Ireland as well as to Great Britain.

Marginal Citations

M4 1981 c. 63.

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