

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1986, Cross Heading: General betting duty and pool betting duty. (See end of Document for details)*

SCHEDULE 4

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 <sup>F1</sup>(1) .....
- <sup>F2</sup>(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**F1** Sch. 4 para. 2(1) repealed (*retrospective* to 31.3.2002) by 2002 c. 23, ss. 12, 141, **Sch. 40 Pt. 1(4)** Note 2

**F2** Sch. 4 para. 2(2) repealed (1.2.1994) by 1993 c. 34, s. 213, **Sch. 23 Pt.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;”;

<sup>F3</sup>(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)

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