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## SCHEDULES

### FOURTH SCHEDULE

Section 9.

#### PROVISIONS AS TO SPECIAL CASES FALLING WITHIN S. 9

- 1 For the purposes of section nine of this Act (hereinafter referred to as "the principal section") the amount in respect of bookmakers' licence duty which a person is required to pay for the issue of a licence shall be treated as an amount of duty which he is liable to pay.
- 2 The adjustment specified in subsection (2) of the principal section shall be made to any liability to pool betting duty in respect of bets made at any time by reference to an event taking place during a period as respects which that subsection has effect, but not to any other liability to pool betting duty.
- 3 Subject to the provisions of subsection (1) of section thirteen of the Import Duties Act, 1958 (variation and revocation of orders under that Act), for the purposes of paragraph (2) of Article 2 of the Import Duties (General) (No. 3) Order, 1961 (provisions as to goods chargeable with both revenue duty and import duty) the amount of any duty to which the principal section applies chargeable on goods shall be taken to be the amount as adjusted under that section, if such an adjustment falls to be made.
- 4 Subsection (5) of the principal section shall apply to any payment, under subsection (1) of section eighty-five of the Act of 1952, in the case of goods warehoused on drawback which could not lawfully be entered for home use (being a payment of an amount equal to the drawback and any allowance paid in respect of the goods) as if it were a repayment of drawback or allowance.
- 5
  - (1) At the end of paragraph (a) of subsection (1) of section one hundred and twelve of the Act of 1952 (repayment of duty in respect of spirits used for medical or scientific purposes) there shall be inserted " but subject to any adjustment falling to be made under section nine of the Finance Act, 1961 "
  - (2) Any right to the increase provided for by the proviso to the said subsection (1) shall be subject to the like adjustment (if any) under the principal section as would have been applicable to the liability to the reduced duty mentioned in paragraph (b) of the said subsection (1) if that duty had been actually payable.
- 6 In subsection (2) of section two hundred of the Act of 1952 (repayment of rebate on use of rebated heavy oils as vehicle fuel) for the words " the rebate on like oils at the rate for the time being in force " there shall be substituted the words " the amount for the time being allowable in respect of rebate on like oils " ; and in subsection (1) of section two hundred and eight of that Act (rebate to be repaid before rebated heavy oils mixed with light oils) for the words " the rebate allowed " there shall be substituted the words " the amount allowed in respect of rebate ".
- 7 The principal section shall apply to repayments of duty under subsection (1) of section two hundred and four of the Act of 1952 (relief from duty for oils used as fuel for ships in home waters) and section two hundred and five of that Act (relief

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from duty for oils used in fishing boats, lifeboats, and lifeboat launching gear) and section three of this Act as if the repayments were drawbacks and not repayments.