S.I. No. 174 of 2002

R E G U L A T I O N S

entitled

BETTING DUTY REGULATIONS 2002

Made by the Revenue Commissioners

The Revenue Commissioners, in exercise of the powers conferred on them by section 77 of the Finance Act 2002 (No. 5 of 2002), hereby make the following regulations:

Citation

1. These Regulations may be cited as the Betting Duty Regulations 2002.

Commencement

2. These Regulations come into operation on 1 May 2002.

Interpretation

3. (1) In these Regulations, except where the context otherwise requires–

"Commissioners" means the Revenue Commissioners;

"month" means a calendar month;

"proprietor" means the person entitled to the exclusive occupation of the premises in relation to which the word is used, and, where the context so admits, includes a number of persons jointly so entitled;

"registered premises" means premises for the time being registered in the register of bookmaking offices kept by the Revenue Commissioners under section 8 of the Betting Act 1931 (No. 27 of 1931);

"return" means a return required to be furnished under section 70 of the Finance Act 2002 (No. 5 of 2002) and Regulation 5.

(2) In these Regulations -

(i) a reference to a Regulation is to a Regulation of these Regulations, and

(ii) a reference to a paragraph is to a paragraph of the Regulation in which the reference occurs,

unless it is indicated that reference to some other provision is intended.

Provision of security

4. (1) A bookmaker shall not accept a bet which is liable to betting duty unless he or she provides such security as the Commissioners may require.

(2) The security shall be in such an amount and in such form as the Commissioners may determine.

Returns of betting duty

5. (1) In respect of each registered premises of which a bookmaker is the registered proprietor, the bookmaker shall furnish a return to the Commissioners of the amount of betting duty payable on all bets accepted by him or her for each month. The return shall be in such form as may be specified by the Commissioners. The return shall be furnished within 15 days of the end of month to which it relates.

(2) Notwithstanding paragraph (1), the Commissioners may -

(a) on receipt of an application in writing from a bookmaker and subject to any additional security considered necessary by the Commissioners, authorise the bookmaker to include all registered premises of which he or she is the proprietor in a single return for each month, or

(b) require a bookmaker to include all registered premises of which he or she is the proprietor in a single return for each month and require such bookmaker to provide any additional security considered necessary by the Commissioners.

(3) Notwithstanding paragraph (1), the Commissioners may require a bookmaker to furnish to them within 15 days of the end of a period longer than a month but not exceeding one year as specified by them (in this Regulation referred to as the "specified period"), a full and true return of the amount of the betting duty which became payable by him or her during the specified period.

(4) Every bet liable to betting duty which is accepted by the bookmaker shall be included in the return.

(5) Every return required to be furnished shall -

(a) be signed by the bookmaker or by a person authorised in writing by him or her, and

(b) be sent to the Collector of Customs and Excise designated by the Commissioners for that purpose and be returned with the amount of the duty in respect of the bets accepted by him or her during the month or specified period to which the return relates. When no bet is accepted by a bookmaker in any month or specified period he or she shall furnish a "nil" return for that month or period.

(6) The Commissioners may require a bookmaker to furnish his or her returns electronically in a format approved by the Commissioners.

Payment of betting duty by bookmaker

6. Where a bookmaker, who has elected under section 71(2) of the Finance Act 2002 to pay the betting duty on a class or classes of bets specified in the notice, wishes to change his or her election he or she shall notify the Commissioners in writing at least 14 days in advance of the change.

Estimates and Assessments

7. (1) An estimate or assessment of betting duty due for a month or other period may be made by an officer of the Commissioners nominated by them for that purpose. The nominated officer shall sign a list containing the relevant particulars of the persons to whom the estimates or assessments relate and enter on the list the date of such signing and the list shall be retained by the Commissioners for a period of not less than 6 years from the date of such signing.

(2) For the purposes of paragraph (1), the relevant particulars are -

(a) the name and address of each bookmaker in respect of whom an estimate or assessment is made,

(b) the period to which each estimate or assessment relates, and

(c) the amount of betting duty payable in respect of each period.

Modification of recovery provisions

8. Sections 962, 963, 964(1), 966, 967 and 968 of the Taxes Consolidation Act 1997 (No. 39 of 1997) as applied by section 75 of the Finance Act 2002 shall so apply as if reference to “income tax” were a reference to “betting duty” and as if reference to “Collector-General” were a reference to “Collector of Customs and Excise”.

Records

9. (1) A bet liable to betting duty, shall not be accepted unless a permanent record is kept recording the full particulars of the bet. The record of the bet shall include the date and time of acceptance of that bet, the amount of that bet, the event and the contingency in the event which are the subjects of that bet.

(2) The original documents by means of which bets are accepted on any day shall, for a period of one year from that day, be kept separate from those by means of which bets are accepted on any other day and shall be retained intact during the same period.

(3) Every slip, voucher, letter or other original record by means of which a bet is made shall immediately on acceptance be assigned a number in a consecutive series, and, in the case of a bet made by handing in a slip or voucher, the duplicate of the slip or voucher bearing the same number shall then be issued to the person handing in the slip or voucher.

(4) All bets, other than spread bets, telephone bets and bets placed by electronic means, shall be numbered in a single series unless the previous consent of the appropriate Collector of Customs and Excise has been obtained to the use, concurrently, of more than one series of numbers.

(5) All spread bets accepted shall be entered upon acceptance separately under the proper date, in a record kept specially for the purpose, and every such entry shall show the full particulars of the bet, the actual time of acceptance and an identifying number in a consecutive series.

(6) All bets accepted in the registered premises by means of a telephone message or other electronic means shall be entered upon acceptance separately under the proper date in a record kept specially for the purpose and every such entry shall show the full particulars of the bet, the actual time of acceptance and an identifying number in a consecutive series.

(7) The amount of every bet, other than a bet made by means of a telephone message or other electronic means, accepted in the registered premises, together with the date of acceptance and the consecutive number of the relative ticket, slip or other original record

shall, not later than noon on the day following the date of acceptance, be entered separately in a record which shall be kept specially for the purpose.

(8) All original documents by means of which bets are accepted shall be kept -

(a) in the registered premises, or

(b) in such other place as the Commissioners may on application in writing authorise,

at all hours during which registered premises are open for the transaction of the business of bookmaking.

(9**)** Each record, other than those referred to in paragraph (2), brought into use under these Regulations shall be retained intact for a period of 6 years from the last date of use.

(10) The bookmaker shall not make any alteration in any document by means of which a bet is accepted or in any record in which the particulars relating to any bet are recorded.

Cessation and resumption of bookmaking

10. If the bookmaker intends to cease business for a period in excess of one month he or she shall give at least 14 days notice, in writing, to the Commissioners of the date from which he or she intends to do so, and shall also give notice, in writing, of the date when he or she proposes to resume the business of bookmaking.

Void Bets

11. If the bookmaker claims repayment or remission of the duty on a bet which has become void for any reason other than the mutual consent of the parties to the bet, a record of the bet, which includes full particulars of the amount of the bet and the betting duty repaid to the person who placed the bet, shall be kept by him or her for a period of one year from the date on which the claim is made to the Commissioners. The record shall also include the total of the void bets for each month or period for which a return is made.

Laid off bets

12. Where the bookmaker lays off, with another bookmaker who is liable to pay betting duty on such bet, any bet or part of a bet which he or she has accepted, then he or she shall -

(a) be entitled to reduce his or her liability to betting duty by the amount of the betting duty payable on the laid off bet,

(b) when making the entries required under these Regulations, record opposite the entry in respect of the bet, the name of the bookmaker with whom such bet or part of a bet has been laid off, and

(c) keep a record of the total amount of laid off bets for each month or period for which a return is made.

Exemption for compliance

13. Where the Commissioners consider it appropriate in the circumstances they may by special authority, and subject to any conditions which they may impose, allow that compliance, in whole or in part, with any Regulation shall not be required.

Revocations and continuity

14. (1) The following Regulations are revoked:

(a) Betting Duty (Official Sheets) Regulations 1934 (S.I. No. 114 of 1934),

(b) Betting Duty (Official Sheets) (Amendment) Regulations 1984 (S.I. No. 47 of 1984),

(c) Betting Duty (Certified Returns) Regulations 1934 (S.I. No. 113 of 1934),

(d) Betting Duty (Certified Returns) (Amendment) Regulations 1984 (S.I. No. 46 of 1984).

(2) The continuity of the operation of the law relating to betting duty is not affected by substituting these Regulations for the revoked Regulations.

(3) For the purpose of paragraph (2)-

(i) any reference whether express or implied in a document or enactment to a provision of these Regulations is to be construed, where necessary, as a reference to the corresponding provision in the revoked Regulations, and

(ii) a reference whether express or implied in a document or enactment to a revoked Regulation is to be construed, where necessary, as a reference to the corresponding provision of these Regulations.

(4) Nothing in this Regulation shall be construed as affecting section 22 of the Interpretation Act 1937 (No. 38 of 1937).

GIVEN on,

____29 April 2002.

Josephine Feehily

Revenue Commissioner.

EXPLANATORY NOTE.

(This note is not part of the instrument and does not purport to be a legal interpretation.)

These Regulations lay down arrangements for the collection of betting duty and the records to be kept by bookmakers.

Pn. No.11532

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