



Number 24 of 1999

**HORSE AND GREYHOUND RACING (BETTING CHARGES
AND LEVIES) ACT, 1999**

ARRANGEMENT OF SECTIONS

Section

1. Definitions.
 2. Incidental, etc. powers of Authority.
 3. Zero rate of levy on bookmakers on course bets.
 4. Amendment of Act of 1994 (bookmakers).
 5. Thoroughbred foal levy.
 6. Amendment of section 53 of Act of 1994.
 7. Amendment of section 65 of Act of 1994.
 8. "betting office".
 9. Committees of Board.
 10. Amendment of Act of 1958 (powers of Board).
 11. Amendment of Act of 1958 (bookmakers).
 12. Increase of fines under Act of 1958, etc.
 13. Repeals.
 14. Amendment of section 8 of Betting Act, 1931.
 15. Amendment of section 18 of Intoxicating Liquor Act, 1962.
 16. Short title and commencement.
-

[No. 24.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [1999.]

Acts Referred to

Betting Act, 1926	1926, No. 38
Betting Act, 1931	1931, No. 27
Companies Acts, 1963 to 1999	
Finance Act, 1926	1926, No. 35
Finance Act, 1929	1929, No. 32
Finance Act, 1999	1999, No. 2
Greyhound Industry Act, 1958	1958, No. 12
Intoxicating Liquor Act, 1962	1962, No. 21
Irish Horseracing Industry Act, 1994	1994, No. 18



Number 24 of 1999

**HORSE AND GREYHOUND RACING (BETTING CHARGES
AND LEVIES) ACT, 1999**

AN ACT TO AMEND AND EXTEND THE GREYHOUND
INDUSTRY ACT, 1958, THE IRISH HORSERACING
INDUSTRY ACT, 1994, SECTION 8 OF THE BETTING
ACT, 1931, AND SECTION 18 OF THE INTOXICATING
LIQUOR ACT, 1962, AND TO PROVIDE FOR RELATED
MATTERS. [11th July, 1999]

BE IT ENACTED BY THE OIREACHTAS AS FOLLOWS:

1.—In this Act—

Definitions.

“the Act of 1958” means the Greyhound Industry Act, 1958;

“the Act of 1994” means the Irish Horseracing Industry Act, 1994.

2.—The Act of 1994 is hereby amended by the insertion after
section 10 of the following section:

Incidental, etc.
powers of
Authority.

“10A.—The Authority shall have all such powers as are
necessary for or incidental to the performance of its functions
under this Act.”.

3.—(1) Section 54(1) of the Act of 1994 is hereby amended by the
substitution for paragraph (a) of the following paragraph:

Zero rate of levy on
bookmakers on
course bets.

“(a) An authorised bookmaker who enters into a bet at an auth-
orised racecourse, on an event taking place there or else-
where, other than by means of telecommunications from
outside the racecourse, shall pay to the Authority a levy
on such bet.”.

(2) Section 54(1)(b)(i) of the Act of 1994 is hereby amended by
the substitution for “5 per cent. or such other percentage” of “, zero
per cent. or such other percentage of not more than 5 per cent.”.

[No. 24.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [1999.]

Amendment of Act of 1994 (bookmakers).

4.—(1) The Act of 1994 is hereby amended by the insertion after section 54 of the following sections:

“Turnover charge payable by authorised bookmakers on course bets.

54A.—(1) An authorised bookmaker who enters into a bet at an authorised racecourse, on an event taking place there or elsewhere, other than by means of telecommunications from outside the racecourse, the subject of levy under section 54, shall pay to the Authority a turnover charge on such bet.

(2) The rate of turnover charge payable under subsection (1) shall be—

- (a) in respect of a bet with an authorised bookmaker other than in a betting office and placed solely on a horse race taking place at the authorised racecourse at which the bet is placed, 0.3 per cent. or such other percentage of not more than 2.5 per cent. as the Authority, with the consent of the Minister, may, from time to time, prescribe; and
- (b) in respect of all bets placed in a betting office and in respect of any bet placed at an authorised racecourse where all or any part of that bet relates to an event being either a horse race or any other event taking place elsewhere, 0.3 per cent. or such other percentage standing specified under regulations under section 54D.

Flat rate charges payable by authorised bookmakers.

54B.—The Authority may make such flat rate charges as it considers necessary and appropriate in respect of—

- (a) the activities of an authorised bookmaker,
- (b) the activities of a licensed bookmaker at licensed racecourses which are licensed to hold point to point race-meetings,
- (c) a pitch held by an authorised bookmaker at an authorised racecourse,
- (d) a pitch held by a licensed bookmaker at a licensed racecourse which is licensed to hold point to point race-meetings,
- (e) a betting office,

and different charges may be made in respect of different locations or race-meetings having regard to the potential value of the location or meeting for the business of bookmaking.

[1999.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [No. 24.]

Suspension or revocation of course-betting permit if charges are not paid.

54C.—(1) An authorised bookmaker who fails or neglects to pay any sum payable by him in respect of a charge due under section 54A or 54B may have any permit granted to him under section 48 suspended or revoked by the Authority. S.4

(2) The Authority may restore any such permit where it is satisfied that all arrears of the charge is paid (including interest at an appropriate percentage rate).

(3) The Authority may recover as a simple contract debt in any court of competent jurisdiction from any person by whom it is payable any amount due and owing under section 54A or 54B.

(4) In section 54(4) and (5) any reference to levy shall be construed as including a reference to charges under section 54A or 54B.

Turnover charge payable by licensed bookmakers on off course bets.

54D.—(1) A licensed bookmaker who enters into a bet on any event, subject to the duty of excise imposed by section 24 of the Finance Act, 1926, shall pay to the Revenue Commissioners for and on behalf of the Authority a turnover charge on such bet of 0.3 per cent. or such other percentage of not more than 2.5 per cent. as the Minister, with the consent of the Minister for Finance, may from time to time, specify in regulations.

(2) Any percentage specified by regulations under subsection (1) shall be the percentage specified for the purposes of section 54A(2)(b) and of section 32A(2)(b) of the Greyhound Industry Act, 1958.

(3) The provisions of sections 24(4), 25 and 26 of the Finance Act, 1926, and section 32 of the Finance Act, 1929, shall, subject to any necessary modifications, apply to the turnover charge imposed by subsection (1).

Annual charge payable in respect of registered premises.

54E.—(1) Each registered proprietor (within the meaning of the Betting Act, 1931) shall, in respect of each registered premises (within the meaning of the Betting Act, 1931) of which he is the registered proprietor, pay to the Revenue Commissioners for and on behalf of the Authority, by the 1st day of September in each year, a charge in relation to the amount (in this section referred to as 'turnover') received by him from bets the subject of excise duty imposed by section 24 of the Finance Act, 1926, placed at the premises, during the period of 12 months up to the previous 30th day of June or the last Saturday in the previous June, as decided by the Revenue Commissioners, being—

(a) in the case of a proprietor who has received turnover in that period of less than £50,000, an amount of £500,

S.4

(b) in the case of a proprietor who has received turnover in that period of £50,000 or more but less than £100,000, an amount of £1,000, and

(c) in the case of a proprietor who has received turnover in that period of £100,000 or more, an amount of £2,000.

(2) The Minister may by regulations, with the consent of the Minister for Finance, vary—

(a) the charge referred to in paragraph (a) of subsection (1) to an amount of not more than £1,000,

(b) the charge referred to in paragraph (b) of subsection (1) to an amount of not more than £2,000, and

(c) the charge referred to in paragraph (c) of subsection (1) to an amount of not more than £5,000.

(3) The registration of any premises shall not be renewed under section 12 of the Betting Act, 1931, unless and until any amount due under subsection (1) is paid in full.

Transfer by Authority of portion of sums collected to Bord na gCon.

54F.—The Authority shall transfer to Bord na gCon 20 per cent. of any amount paid to or collected by or on behalf of the Authority under section 54D(1) or 54E.”.

(2) Section 55 of the Act of 1994 is hereby amended—

(a) in subsection (1), after “levies” to insert “or charges under this Part” in each place where it occurs, and

(b) in paragraph (c) of subsection (1), after “levy” to insert “or a charge under this Part”.

Thoroughbred foal levy.

5.—The Act of 1994 is hereby amended by the insertion after section 38 of the following section:

“38A.—(1) There may be charged and levied by the Authority in each year beginning with such year as may be prescribed, with the consent of the Minister, a levy (referred to subsequently in this section as ‘levy’) on all thoroughbred foals registered in a stud-book.

(2) Levy shall be paid by the owner of a thoroughbred foal registered in a stud-book.

(3) Levy shall be paid to the Authority at such time and in such manner as may be prescribed.

(4) Subject to subsection (5), the rate or scale of rates of levy in each year shall be such rate or rates as may be prescribed with the consent of the Minister.

[1999.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [No. 24.]

(5) Any rate prescribed under subsection (4) shall not be more than £1,000. S.5

(6) The Authority may enter into arrangements with another person who maintains a stud-book for the collection and recovery of levy.

(7) The Authority may recover as a simple contract debt in any court of competent jurisdiction levy from any person by whom it is payable.

(8) The proceeds of levy shall be expended on the basis of a programme for the benefit of horse breeders to be decided by the Authority after consultation with any person which the Authority considers to be representative of horse breeders.

(9) In this section 'stud-book' means a stud-book maintained by a body approved under the European Communities (Equine Stud-Book and Competition) Regulations, 1993 (S.I. No. 305 of 1993)."

6.—Section 53(2) (which relates to the regulation of opening hours of betting offices) of the Act of 1994 is hereby amended by the substitution for "one hour" of "two hours". Amendment of section 53 of Act of 1994.

7.—Section 65(2) (which relates to the licensing of sale of intoxicating liquor at race-fixtures) of the Act of 1994 is hereby amended by the substitution for "one hour" of "two hours". Amendment of section 65 of Act of 1994.

8.—(1) Section 2 of the Act of 1958 is hereby amended by the insertion after the definition of "authorised officer" of the following definition: "betting office".

" 'betting office' means any premises at a greyhound race track in which betting is permitted by regulations under section 32D of this Act;"

(2) Section 53(1)(d) of the Act of 1994 is hereby amended by the insertion after "betting offices" of "at authorised racecourses".

9.—Section 13 of the Act of 1958 is hereby amended— Committees of Board.

(a) by the substitution in subsection (3) for "consist exclusively of persons who are members of the Board or partly of persons who are members of the Board and partly of persons who are officers of the Board" of "include or consist of persons who are not members of the Board", and the said subsection, as so amended, is set out in the Table to this section, and

(b) by the insertion after subsection (4) of the following subsections:

[No. 24.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [1999.]

S.9

“(5) The Board shall decide the terms of reference of any committee of the Board.

(6) The Board may appoint a person to be chairman of a committee of the Board.

(7) A member of a committee of the Board who fails to perform his functions may be removed at any time by the Board.

(8) The Board may at any time dissolve a committee of the Board.

(9) There shall be paid out of the income of the Board to members of a committee of the Board such allowances for expenses incurred by them in the discharge of their functions as the Board may determine, with the consent of the Minister and the Minister for Finance.”.

TABLE

(3) A committee of the Board shall consist of such number of members as the Board thinks proper and may, at the discretion of the Board, include or consist of persons who are not members of the Board.

Amendment of Act of 1958 (powers of Board).

10.—The Act of 1958 is hereby amended by the insertion after section 18 of the following sections:

“Charges by Board.

18A.—(1) The Board may make such charges, as it considers necessary and appropriate in consideration of—

- (a) the performance by it of its functions,
- (b) the provision by it of any service,
- (c) the carrying on by it of any activities, and
- (d) the application for or the granting of any greyhound race track licence or course-betting permit.

(2) The Board may recover as a simple contract debt in any court of competent jurisdiction from any person by whom it is payable any amount due and owing under subsection (1) of this section.

Establishment of companies by Board.

18B.—(1) The Board may, either by itself or with another person, with the consent of the Minister and the Minister for Finance, and subject to any conditions of either of those Ministers, promote and take part in the formation or establishment of a company under the Companies Acts, 1963 to 1999—

- (a) to perform any of the functions conferred upon it by this Act, or
- (b) to operate a totalisator.

(2) The Board may exercise total or partial control of the board of directors, by whatever

[1999.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [No. 24.]

name called, of a company of the Board that controls or manages the company. S.10

(3) The memorandum and articles of association of a company shall be in such form consistent with this Act as may be approved of by the Board with the consent of the Minister and the Minister for Finance.

(4) A company of the Board shall make such reports and in such manner for the Board as it may require.

(5) A company may enter into joint ventures with other persons.

(6) The chief officer of a company shall hold office on and subject to such terms and conditions (including terms and conditions relating to remuneration) as may be approved of by the board of directors (or other authority, by whatever name called, that controls any such company) with the consent of the Board, the Minister and the Minister for Finance.

(7) In this section 'company' means a company established under this section.

Board may acquire, etc. shares in, and become member of, company.

18C.—The Board may, with the consent of the Minister and the Minister for Finance, acquire, hold and dispose of shares or other interests in a company and become a member of a company (within the meaning of the Companies Acts, 1963 to 1999, or the laws of another jurisdiction corresponding to those Acts).

Collection of fees and charges on behalf of Board.

18D.—(1) The Club shall, following a request in that behalf made by the Board, collect such fees, levies or charges in the name of the Board, as the Board may, from time to time, specify in such request.

(2) All sums collected under this section shall be paid to the Board in such manner and at such times as the Board may, in writing, direct.”.

11.—(1) The Act of 1958 is hereby amended by the substitution for section 32 of the following sections:

Amendment of Act of 1958 (bookmakers).

“Levies payable by authorised bookmakers on bets.

32.—(1) (a) A licensed bookmaker who enters into a bet at a greyhound race track, on an event taking place there or elsewhere, other than by means of telecommunications from outside the race track, shall pay to the Board a levy on such bet.

(b) The rates of levy payable under paragraph (a) of this subsection shall be—

(i) in respect of a bet with a licensed bookmaker other

S.11

than in a betting office and placed solely on a greyhound race taking place at the greyhound race track at which the bet is placed, zero per cent. or such other percentage of not more than 5 per cent. as the Board, with the consent of the Minister, may from time to time prescribe, or

(ii) in respect of all bets placed in a betting office at a greyhound race track and in respect of any bet placed at a greyhound race track where all or any part of that bet relates to an event being either a greyhound race or any other event taking place elsewhere, the same rate of levy as that rate of excise duty which would apply under section 24 of the Finance Act, 1926 (as amended by section 117 of the Finance Act, 1999), to such bet if it was placed other than at a greyhound race track.

(c) If the event the subject of a bet under paragraph (b)(i) of this subsection is determined in favour of the person with whom the bookmaker enters into the bet, the bookmaker shall, from the total amount which he would otherwise pay or credit to that person in respect of the bet, make a deduction calculated at the rate of percentage referred to in that subparagraph of that total amount.

(d) For the purposes of this section the amount of a bet shall be taken to be the sum which, by the terms of the bet, the bookmaker by whom it is entered into, will be entitled to receive, retain or take credit for if the event the subject of the bet, is determined in his favour.

(2) Subsection (1)(b)(ii) of this section shall come into operation on such day as the Minister may appoint by order.

Turnover charge payable by authorised bookmakers on bets.

32A.—(1) A licensed bookmaker who enters into a bet at a greyhound race track, on an event taking place there or elsewhere, other than by means of telecommunications from outside the race track, the subject of levy under section 32 of the Act, shall pay to the Board a turnover charge on such bet.

(2) The rate of turnover charge payable under subsection (1) of this section shall be—

- (a) in respect of a bet with a licensed bookmaker other than in a betting office and placed solely on a greyhound race taking place at the track at which the bet is placed, 0.3 per cent. or such other percentage of not more than 2.5 per cent. as the Board, with the consent of the Minister, may from time to time prescribe, and
- (b) in respect of all bets placed in a betting office and in respect of any bet placed at a greyhound race track where all or any part of that bet relates to an event being either a greyhound race or any other event taking place elsewhere, 0.3 per cent. or such other percentage standing specified under section 54D of the Irish Horseracing Industry Act, 1994.

Flat rate charges payable by authorised bookmakers.

32B.—The Board may make such flat rate charges as it considers necessary and appropriate in respect of—

- (a) a licensed bookmaker operating at a greyhound race track,
- (b) a pitch held by a licensed bookmaker at a greyhound race track, or
- (c) a betting office,

and different charges may be made in respect of different locations or greyhound race meetings held at greyhound race tracks having regard to the potential value of the location or meeting for the business of bookmaking.

Suspension or revocation of course-betting permit if levy or charges are not paid.

32C.—(1) (a) A licensed bookmaker who fails or neglects to pay any sum payable by him in respect of a levy or charges due under this Act may have any permit granted to him under section 29 of this Act suspended or revoked by the Board.

- (b) The Board may restore any such permit where it is satisfied that all arrears of levy and charges due under this Act (including interest at an appropriate percentage rate) have been paid.

(2) Every levy or charge payable by any person shall be recoverable from that person by the Board as a simple contract debt in any court of competent jurisdiction.

- (3) (a) Where a licensed bookmaker is found not to have paid levy or charges due

S.11

under this Act or not to have made proper returns to the Board in respect of such levy or charges or both for a period of one month, the Board may make an assessment of levy or charge due and may charge interest at an appropriate rate from the day on which any such levy or charge first became due and in doing so shall have regard to the level of interest rates generally in the State.

(b) (i) Subject to subparagraph (ii) of this paragraph, interest at an appropriate percentage rate to be charged by the Board under this section shall be 10 per cent. per annum.

(ii) The Board may, with the consent of the Minister, if it is satisfied that the appropriate percentage rate for the time being standing specified in this section, ought, having regard to the level of rates of interest generally in the State, to be varied, by regulations vary the rate of interest so standing specified and this section shall have effect in accordance with the terms of any such regulations.

(4) (a) Whenever it is proved to the satisfaction of the Board that a bet in respect of which a levy or a charge is payable has become a void bet the Board may, subject to such conditions as it thinks fit to impose, either, as the case may require, repay the levy or charge paid or remit the levy or charge chargeable in respect of such bet.

(b) In this paragraph 'void bet' means a bet placed either on a greyhound in a race at a race track or on another event which has been abandoned, declared void for any reason other than the mutual consent of the parties thereto or postponed to another day.

Regulations in relation to betting offices.

32D.—(1) Subject to this section, the Board may, by regulations, provide for—

(a) the permitting of licensed bookmakers to operate from betting offices at greyhound race tracks,

(b) the regulation of—

(i) the range of betting services to be made available at betting offices,

[1999.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [No. 24.]

- (ii) the structure and location of betting offices, S.11
- (iii) the operation and opening hours of betting offices,
- (iv) the persons who may be admitted to, or permitted to place bets at, betting offices,
- (v) good order and conduct at betting offices.

(2) Any regulations made under subsection (1)(b)(iii) of this section in respect of the opening hours of betting offices shall not permit such betting offices to open for business for any time before the public are permitted admission to a greyhound race track or to remain open later than two hours after the conclusion of the last race.

(3) The Board may, where a licensed bookmaker has failed to comply with any regulations made under this section, suspend for such time as it thinks fit or revoke his course-betting permit.”.

(2) Section 33 of the Act of 1958 is hereby amended by the substitution for subsection (1) of the following subsections:

“(1) The Board may make regulations for securing the payment of levy under section 32 of this Act or charges made under section 32A or 32B of this Act and generally for carrying the provisions of this Chapter in relation to such levies and charges into effect and in particular for—

- (a) requiring bookmakers who are liable to pay such levy or charges—
 - (i) to enter, in the prescribed manner and at the prescribed time, particulars of all bets entered into at a greyhound race track in the prescribed records,
 - (ii) to retain the records for the prescribed time,
 - (iii) to send, on the request of the Board, the records to the Board for its inspection,
 - (iv) to furnish copies of the records to the Board at such time or times as may be prescribed;
- (b) the supply, use and supervision of levy or charge paid betting sheets and the making of refunds in respect of unused or partly used such sheets;
- (c) entering into arrangements by the Board with and taking security from bookmakers desiring to pay levy or charges on the basis of returns furnished by them;
- (d) the granting to bookmakers by the Board of remissions or refunds (as the case may require) of a levy or charge in cases in which the whole or any part of the contingent liability of a bookmaker in respect of a bet made, laid or otherwise entered into

S.11

by him at a greyhound race track is shown to the satisfaction of the Board to have been transferred to another bookmaker by means of a fresh bet made, laid or otherwise entered into by the first-mentioned bookmaker with the second-mentioned bookmaker.

(1A) A person who, without reasonable excuse, contravenes any regulation made under this section may have any course-betting permit granted to him suspended or revoked by the Board.”.

Increase of fines, under Act of 1958, etc.

12.—(1) Section 21 of the Act of 1958 is hereby amended by the substitution for subsection (2) of the following subsections:

“(2) A person who contravenes subsection (1) of this section shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding £1,500.

(2A) Where a person after conviction of an offence under subsection (2) of this section continues to contravene subsection (1) of this section, he shall be guilty of an offence on every day on which the contravention continues and for each such offence he shall be liable on summary conviction to a fine not exceeding £400.”.

(2) The fine which may be imposed under a provision of the Act of 1958 specified in *column (2)* of the Table to this section shall be a fine not exceeding in amount the amount specified in *column (3)* of that Table opposite the reference number opposite which that provision is so specified.

(3) Section 6(5) of the Act of 1994 is hereby amended by the substitution for “this Act” of “section 47(1), 48(7) or 59(6)”.

TABLE

Reference Number (1)	Provision of Act of 1958 (2)	Maximum Fine (3)
		£
1	Section 23(6)	1,500
2	Section 25(4)	1,000
3	Section 25(7)	1,000
4	Section 28(2)	1,500
5	Section 30(3)	500
6	Section 33(2)	1,000
7	Section 34(2)	1,000
8	Section 35(2)	1,000
9	Section 36(2)	1,000
10	Section 37(3)	1,000
11	Section 37(6)	1,000
12	Section 38(4)	1,000
13	Section 39(3)	1,000
14	Section 41(3)	500
15	Section 43(7)	500
16	Section 44(4)	500
17	Section 46(2)	500
18	Section 48(15)	500
19	Section 48(17)	1,000
20	Section 48(18)	1,000
21	Section 48(19)4	1,000
22	Section 49(2)	1,000

[1999.] *Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999.* [No. 24.]

13.—The following provisions of the Act of 1958 are hereby repealed: Repeals.

(a) subsection (2) of section 20, and

(b) section 31.

14.—Section 8(1) (as amended by section 64 of the Act of 1994) of the Betting Act, 1931, is hereby amended by the insertion after “Irish Horseracing Industry Act, 1994,” of “or a betting office (within the meaning of the Greyhound Industry Act, 1958),” and the said subsection, as so amended, is set out in the Table to this section. Amendment of section 8 of Betting Act, 1931.

TABLE

(1) The Revenue Commissioners shall continue to keep in the prescribed form the register (in this Act referred to as the register of bookmaking offices) established and heretofore kept by them under the Betting Act, 1926, of premises in which the business of bookmaking is carried on, other than a premises being a betting office (within the meaning of the Irish Horseracing Industry Act, 1994), or a betting office (within the meaning of the Greyhound Industry Act, 1958), and shall register therein all such premises as they are by virtue of this Act required to register therein.

15.—Section 18(2) (which relates to intoxicating liquor licences for greyhound race tracks) of the Intoxicating Liquor Act, 1962, is hereby amended by the substitution for subparagraphs (i) and (ii) of the following: Amendment of section 18 of Intoxicating Liquor Act, 1962.

“(i) beginning, not before 10.30 in the morning, from the time the public are permitted admission to the race meeting, sale or trials, as the case may be, and

(ii) ending two hours after the conclusion of the meeting, sale or trials, as the case may be.”.

16.—(1) This Act may be cited as the Horse and Greyhound Racing (Betting Charges and Levies) Act, 1999. Short title and commencement.

(2) This Act shall come into operation on such day or days as the Minister for Agriculture and Food may appoint by order or orders either generally or with reference to any particular purpose or provision and different days may be so appointed for different purposes and different provisions.