



# Finance Act (Northern Ireland) 1966

## 1966 CHAPTER 21

An Act to amend the law relating to estate duty, stamp duties, excise duties on mechanically-propelled vehicles and certain other excise duties; to impose an excise duty on certain bets and to require, and impose an excise duty on, licences in respect of gaming machines; to provide for the payment of grants to operators of bus services towards the defrayal of customs or excise duty charged on fuel used in operating such services; to provide for the payment of grants to housing associations for affording relief from income tax, profits tax and corporation tax payable by such associations; and to make further provision in connection with finance. [7th July 1966]

*Part I(ss.1#3)—Estate Duty*

## PART II

### STAMP DUTIES

*S. 4 rep. by 1985 c. 54*

*S. 5 rep. by 1989 c. 26*

*Part III(ss.6—8) rep. by 1972 c.10 (NI)*

*Part IV(ss.9—13) rep. by 1969 c.18 (NI); 1972 c.11 (NI); 1976 NI 17*

## PART V <sup>F1</sup>

### MISCELLANEOUS AND GENERAL

**F1** Functions transf.SRO (NI) 1973/504; [1976 NI 6](#)

*Status: Point in time view as at 01/01/2006.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act (Northern Ireland) 1966. (See end of Document for details)*

**F<sup>2</sup>14 Grants towards customs or excise duty charged on fuel used in operating bus services.**

- (1) There shall be paid out of moneys provided by Parliament the expenses of making such grants as the Ministry of Development, in its discretion and on such conditions as it thinks fit to impose, may make to operators of bus services towards defraying customs or excise duty charged on fuel used in operating any bus service after the commencement of section 2 of the Finance (No. 2) Act 1964 (which increased by sixpence a gallon the duty on hydrocarbon oils, petrol substitutes and power methylated spirits).
- (2) The method of calculating the said grants shall be such as the Ministry of Development may with the approval of the Ministry of Finance from time to time determine, either generally or in particular cases or classes of case, [F<sup>3</sup> but the amount of a grant shall not exceed such sums for every gallon of fuel used or estimated to have been used in operating the bus service during the period to which the grant relates as the Department of Finance may from time to time approve, being a sum not greater than the rate per gallon of the duty of excise chargeable on[F<sup>4</sup> light oil] produced in the United Kingdom at the date of use of the fuel, including any addition to that duty by virtue of an order under section 9<sup>F5</sup> of the Finance Act 1961 .]
- (3) If the operator of a bus service fails without reasonable excuse (the proof whereof shall be on him) to comply with a condition imposed on him as mentioned in subsection (1) —
  - (a) requiring the compiling, preservation or production of running sheets, accounts or other records relating to the operation of the service; or
  - (b) requiring facilities to be afforded for the inspection, removal or copying of such records;
 he shall be guilty of an offence and liable on summary conviction to a fine not exceeding[F<sup>6</sup> level 3 on the standard scale].
- (4) If any person—
  - (a) knowingly or recklessly makes any false statement for the purpose of obtaining the payment to himself or another of any sum under this section; or
  - (b) wilfully makes a false entry in any running sheet, account or other record which is or may be required to be produced in pursuance of any condition such as is mentioned in subsection (1) or, with intent to deceive, makes use for the purposes of this section of any such record which he knows to be false;
 he shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding three months or a fine not exceeding[F<sup>6</sup> level 3 on the standard scale] or both, or on conviction on indictment to imprisonment for a term not exceeding two years or a fine or both.
- (5) No proceedings for an offence under this section shall be instituted except by or with the consent of the Attorney-General.
- (6) Summary proceedings for an offence under this section may be commenced at any time within—
  - (a) a period of three years from the commission of the offence; or
  - (b) a period of twelve months from the date on which evidence sufficient to justify a prosecution for the offence comes to the knowledge of the Ministry of Development;

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whichever period first expires; and for the purposes of such proceedings a certificate purporting to be signed by the Minister of Development or a secretary or assistant secretary of the Ministry of Development as to the date on which such evidence as aforesaid came to the knowledge of that Ministry shall be prima facie evidence thereof.

(7) In this section—

[<sup>F7</sup>“bus service” means a service available to the general public for the carriage of passengers by road at separate fares, on which there is available to any passenger a journey of such length—

- (i) that he is set down at a place less than 30 miles, measured in a straight line, from the place where he was taken up; and
- (ii) that no point on the route between those places is 30 miles or more, measured in a straight line, from either of those places;

and does not include any part of a service as regards which taken in isolation from the whole the aforesaid requirements as to the available length of journey are not satisfied;]

“operator”, in relation to a bus service, means—

*Paras.(a)(b) rep. by 1968 c.17 (NI)*

- (c) the Lord Mayor, Aldermen and citizens of the city of Belfast acting by the council thereof;
- (d) the Londonderry and Lough Swilly Railway Company;
- (e) <sup>F8</sup>any person operating a bus service under a road service licence granted or deemed to have been granted under Part II of the Transport Act (Northern Ireland) 1967 ;]

*Definition rep. by 1984 NI 15*

**F2** functions transf. by SR 1999/481

**F3** 1977 NI 10

**F4** 1981 c. 35

**F5** 1979 c.8

**F6** 1984 NI 3

**F7** 1984 NI 15

**F8** 1968 c.17 (NI)

**Modifications etc. (not altering text)**

**C1** S. 14 modified (prosp.) by [Taxis Act \(Northern Ireland\) 2008 \(c.4\)](#), **ss. 54(3)**, 59

*S. 15 rep. by 1992 NI 15*

*S. 16, with Schedule 3, effects repeals*

**17 Short title and construction.**

(1) This Act may be cited as the Finance Act (Northern Ireland) 1966.

*Subs.(2)—Estate Duty*

(3) Part II shall be construed as one with the Stamp Act 1891 .

*Subs.(4) rep. by 1972 c.10 (NI)*

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*Schedule 1 rep. by 1972 c.10 (NI)*

*Schedule 2 rep. by 1969 c.18 (NI); 1972 c.11 (NI)*

*Schedule 3 Part I—Estate Duty; Parts II, III rep. by 1972 c.11 (NI)*

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