



Finance Act 1963

1963 CHAPTER 25

PART I

CUSTOMS AND EXCISE

2 Information as to gaming

- (1) The following provisions of this section shall have effect to provide information for determining whether, and in what manner and to what extent, it is expedient to impose taxation in respect of gaming.
- (2) Any person not exempted from the operation of this subsection who in the year ending with July 1963 provided facilities for gaming, otherwise than on private premises and on a domestic occasion, shall before the end of August 1963 notify that fact to the Commissioners.
- (3) Any person not exempted from the operation of this subsection who in the year ending with July 1964 provides facilities for gaming, otherwise than as aforesaid, shall unless he has previously given a notification under this or the foregoing subsection notify the Commissioners, within one month after the date on which he provides the facilities, of the fact that he has provided them.
- (4) Any person required to give a notification under the foregoing provisions of this section shall within such time and in such form as the Commissioners may require furnish the Commissioners with such information as to the provision or intended provision by him of facilities for gaming, the premises and nature of the gaming concerned, and other matters as the Commissioners may by notice in writing require.
- (5) Where any officer has reason to believe that facilities for gaming are being provided, otherwise than as aforesaid, by any person on any premises and are not being provided in such circumstances that the person providing them is exempted from the operation of subsection (3) of this section, and—
 - (a) no notification has been given by that person under the foregoing provisions of this section, or

Status: This is the original version (as it was originally enacted).

- (b) if such a notification has been given, the person giving it has failed to comply with any requirement made on him under those provisions, the officer may (but by night only in the company of a constable) enter on and inspect the premises and search for and examine any apparatus capable of being used for gaming.
- (6) Any person who in the course of a trade or business manufactures, imports or deals in machines to be used for gaming (including such machines as are described in section 50(2) (amusement machines) of the Betting, Gaming and Lotteries Act 1963) shall, if required to do so by the Commissioners or an officer, furnish such information as may be so required as to his dealings in such machines and shall produce to the Commissioners or an officer any of his records relating to such dealings which he may be so required to produce.
- (7) The Treasury may by order made by statutory instrument direct that persons providing facilities for gaming who provide them only in such circumstances (whether related to the kind of gaming, the place or occasion at or on which the facilities are provided, or any other consideration) as may be prescribed by the order shall be exempted from the operation of subsections (2) and (3), or subsection (3), of this section ; and—
- (a) an order under this subsection may be varied or revoked by a subsequent order of the Treasury made by statutory instrument;
- (b) if an exemption is revoked, anything which but for the exemption would have been required to be done before; the revocation (and has not been done) shall be done before the expiration of one month beginning with the revocation.
- Any order under this subsection shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (8) The Commissioners, if satisfied in any case that there is good reason why anything required to be done by or under the foregoing provisions of this section cannot be, or was not, done within the time limited by or under those provisions, shall extend the time by such period as appears to them to be required.
- (9) Any person who fails to give the notification required by subsection (2) or (3) of this section, or to comply with any other requirement of the foregoing provisions of this section, shall be liable to a penalty of one hundred pounds, and if after conviction of a failure to furnish any particulars or information, or to produce any records, the failure continues he shall be liable to a further penalty of ten pounds for each day on which it so continues.
- (10) References in this section to the provision of facilities for gaming shall be construed as references to—
- (a) the provision of accommodation for the carrying on of gaming, or
- (b) the provision of apparatus to be used for gaming or the getting together of persons to take part in gaming,
- or both, and references to facilities shall be construed accordingly, so however that a person shall not be treated for the purposes of the foregoing provisions of this section as a provider of any accommodation or apparatus if he provides it for a person who in turn provides it for other persons or another person.
- (11) In this section "gaming" has the same meaning as in the Betting, Gaming and Lotteries Act 1963.

Status: This is the original version (as it was originally enacted).

- (12) A person receiving any entrance fee or subscription giving a right to use facilities for gaming shall be treated for the purposes of this section as providing such facilities.