
Status: Point in time view as at 01/05/1994. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

BETTING DUTIES

Disputes as to computation of pool betting duty

- 12 (1) If there arises between the Commissioners and a person carrying on a pool betting business any dispute as to the basis on which the pool betting duty payable by that person should be computed in connection with betting in accordance with any particular terms—
- (a) the Commissioners shall by notice in writing to that person specify what in their opinion that basis should be, and
 - (b) in connection with betting in accordance with those terms the amount from time to time computed in accordance with that basis shall be recoverable as the duty properly due.
- (2) If a person notified under sub-paragraph (1) above disputes the correctness of the basis specified by the notice—
- (a) he may at any time within three months of the date of the notice, and subject to his having paid and continuing to pay the full amount which, in accordance with that basis, is due from him by way of duty, apply to the High Court or, in Scotland, to the Court of Session for a declaration as to the basis on which duty should be computed in connection with betting in accordance with the terms in question; and
 - (b) if on any such application the Court makes a declaration specifying a different basis from that specified in the notice, the notice shall be amended accordingly and any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of the overpayment at such rate as the Court may determine or, as the case may be, any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- (3) If, after a notice under sub-paragraph (1) above has been given to any person in respect of betting in accordance with particular terms, any amount determined in accordance with the basis specified in that notice which has become due from that person by way of pool betting duty in respect of such betting is not paid in accordance with paragraph 3 above, the Commissioners may by notice in writing to that person revoke his permit under paragraph 5 above.

Status:

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Changes to legislation:

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