

## SCHEDULES

### SCHEDULE 2

Sections 13(2), 14(1) and 16.

#### GAMING LICENCE DUTY

##### *Application for and duration of licence*

- 1 (1) An application for a gaming licence shall, subject to sub-paragraphs (3) and (6) below, be made to the Commissioners not later than fourteen days before the date on which the licence is to be in force.
- (2) Subject to sub-paragraphs (3) and (5) below, a gaming licence shall be expressed to take effect—
- (a) on the first day of the period for which it is granted, or
  - (b) on the fourteenth day after the date of the application, whichever is the later.
- (3) Where a gaming licence would otherwise, by virtue of sub-paragraph (2)(b) above, be expressed to take effect on the fourteenth day after the date of the application, it may, if the Commissioners think fit, be expressed to take effect earlier than that date, but in no case earlier than the day following that date.
- (4) A gaming licence shall expire—
- (a) at the end of 31st March or, as the case may be, 30th September next after the date on which it is expressed to take effect, or
  - (b) if the holder ceases to be a provider of the premises.
- (5) Where a licence in respect of any premises expires by virtue of sub-paragraph (4) (b) above, another gaming licence may be granted in respect of the premises, and any such licence—
- (a) shall be expressed to take effect on the day following that on which the previous licence expired ; and
  - (b) subject to that sub-paragraph, shall expire when the previous licence would have expired apart from the provisions of this paragraph.
- (6) The Commissioners may allow an application for a licence under sub-paragraph (5) above to be made later than required by sub-paragraph (1) above.

##### *Charge of duty in respect of short licence periods*

- 2 In any case where—
- (a) a licence is one of two or more licences which by virtue of paragraph 1(5) above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March or 30th September in any year ; or
  - (b) a licence is not for the whole of the period of six months ending with 31st March or 30th September in any year; and a club has in the course of those

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six months transferred gaming from those premises to other premises or from other premises to those premises,  
 the parts of gross gaming yield which in accordance with the Table in section 14 of this Act are chargeable at rates other than the highest shall be reduced in accordance with regulations made by the Commissioners.

### *Regulations*

- 3 (1) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of the duty on gaming licences, or for the protection of the revenue from that duty.
- (2) Regulations under this paragraph may in particular include provision—
- (a) for the furnishing to such persons or displaying in such manner of such information or records as the regulations may require by persons engaging or proposing to engage in any activity by reason of which they are or may be or become liable for duty, and by persons providing facilities for another to engage in such an activity or entering into any transaction with another in the course of any such activity of his ;
  - (b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
  - (c) for the inspection of the accounts, records and other documents of persons engaging or suspected of engaging in any such activity, and of premises or equipment used or suspected of being used by such persons for or in connection with any such activity and of any other premises where any such activity is carried on;
  - (d) for requiring the licence to be displayed on the premises, and the production of the licence for inspection by the proper officer.
- (3) Without prejudice to the generality of the foregoing provisions of this paragraph, the Commissioners may also make regulations—
- (a) requiring returns to be made of the gross gaming yield from any premises in any period, being returns certified in such manner as may be specified in the regulations ;
  - (b) requiring returns to be made of expenses incurred in providing facilities for, or in providing anything in connection with, gaming on premises in respect of which a gaming licence is or has been in force and of bad debts incurred in the provision of such gaming ;
  - (c) requiring gaming licence duty chargeable by reference to gross gaming yield to be paid at such time and in such manner as may be specified in the regulations.
- (4) Regulations under this paragraph may be framed by reference to requirements for the time being in force under the Gaming Act 1968.

### *Inspection of premises*

- 4 (1) Any officer may (without payment) enter any premises in respect of which a licence under the Gaming Act 1968 is for the time being in force and inspect those premises and require any person who is concerned in the management of the premises, or who

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is on the premises and appears to the officer to have any responsibility whatsoever in respect of their management or of the control of the admission of persons to them—

- (a) to produce or secure the production of any gaming licence for the time being in force in respect of the premises, or
- (b) to provide information with respect to any gaming which is being, or has been, carried on on the premises, and as to any gaming tables or other equipment on the premises which is or can be used for gaming.

(2) If the premises in respect of which the licence under the Gaming Act 1968 is for the time being in force form, for rating purposes, part only of a hereditament, the powers conferred by this paragraph shall be exercisable as respects each part of the hereditament.

(3) In this paragraph "hereditament", in relation to Scotland, means lands and heritages.

#### *Power to estimate duty*

5 (1) Where an amount is due on account of gaming licence duty chargeable by reference to gross gaming yield but the Commissioners are unable to ascertain the amount of the duty properly due because—

- (a) returns, accounts, records or other documents have not been made, kept, preserved or produced as required by regulations made under this Schedule ;  
or
- (b) it appears to the Commissioners that any returns, accounts, records or other documents are incomplete or incorrect,

they may estimate the amount due.

(2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

#### *Persons from whom duty recoverable*

6 (1) The duty payable in accordance with paragraph (b) of section 14(1) of this Act on a gaming licence in respect of any premises for any period shall be payable by the person who was the holder of the licence but, if not paid by him as required by regulations under paragraph 3(3)(c) above, shall be recoverable from each of the persons mentioned in sub-paragraph (2) below.

(2) The persons referred to above are—

- (a) the person who was the holder of the licence ;
- (b) any other person who was a provider of the premises in the period;
- (c) any other person concerned in the organisation or management of the gaming on the premises in the period; and
- (d) any director of a company which falls within paragraphs (a), (b) or (c) above.

#### *Enforcement*

7 (1) Any person who—

- (a) contravenes or fails to comply with any of the provisions of regulations made under paragraph 3 above, or

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(b) obstructs any officer in the exercise of his functions in relation to the duty on gaming licences,

shall be guilty of an offence and liable on summary conviction to a penalty of £500 or treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, whichever is the greater.

(2) Where a person is convicted under sub-paragraph (1) above in respect of a failure to comply with the provisions of regulations made under this Schedule and the failure continues after his conviction then, unless he has reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under this paragraph and may, on conviction, be punished accordingly.

(3) Any person who—

(a) in connection with the duty on gaming licences, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, or, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or

(b) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of gaming licence duty,

shall be guilty of an offence and liable—

(i) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, or to imprisonment for a term not exceeding six months or to both, or

(ii) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

#### *Co-operation with Gaming Board*

8 (1) No obligation as to secrecy or other restriction on the disclosure of information imposed by statute or otherwise shall prevent—

(a) the Commissioners or an authorised officer of the Commissioners from disclosing to the Gaming Board for Great Britain or to an authorised officer of that Board, or

(b) that Board or an authorised officer of that Board from disclosing to the Commissioners or to an authorised officer of the Commissioners,

information for the purpose of assisting the Commissioners in the performance of their duties with respect to gaming licence duty or, as the case may be, the Board in the performance of their duties under the said Act of 1968.

(2) Information obtained in pursuance of this paragraph shall not be disclosed except—

(a) to the Commissioners or the Board or an authorised officer of the Commissioners or the Board ; or

(b) for the purpose of any proceedings connected with a matter in relation to which the Commissioners or the Board perform such duties as aforesaid.

#### *Modification of agreements*

9 (1) Where before 1st October 1980 a person who is granted a gaming licence in respect of any premises entered into an agreement with any other person whereby that other person is entitled to use those premises after that date for the purpose of gaming, and

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the consideration for that other person under that agreement does not take account of the additional duty payable under section 6 of the Finance Act 1980 or this Act, as compared with section 14 of the Betting and Gaming Duties Act 1972, the first-mentioned person shall be entitled to recover from that other person such amount, if any, not exceeding that additional amount of duty, in such manner as may be agreed between them (or, in default of such agreement, as may be determined by the appropriate court) to be fair in all the circumstances, having regard in particular to the extent, if any, to which while the licence is in force the premises will be or are likely to be used otherwise than by that person for the purpose of gaming.

- (2) In this paragraph " the appropriate court" means—
- (a) where the premises in question are in England or Wales and the amount of the duty on the licence in question exceeds £5,000, the High Court,
  - (b) in any other case, the county court or, if the premises in question are situated in Scotland, the sheriff.