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## SCHEDULES

### SCHEDULE 3

#### BINGO DUTY

#### PART II

##### SUPPLEMENTARY PROVISIONS

##### *Definitions*

- 8 In this Part of this Schedule—
- “bingo-promotor” means a person who promotes the playing of bingo chargeable with bingo duty;
  - “prescribed” means prescribed by regulations;
  - “regulations” means regulations of the Commissioners made under this Part of this Schedule.

##### *General administration*

- 9 (1) Bingo duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations.
- (2) Without prejudice to any other provision of this Schedule, regulations may provide for any matter for which provision appears to the Commissioners to be necessary for the administration or enforcement of bingo duty, or for the protection of the revenue in respect of that duty.

##### *Notification to Commissioners by, and registration of, bingo-promoters*

- 10 (1) Any person who intends to promote the playing of bingo which will, or may, be chargeable with bingo duty shall, not less than fourteen days before the first day on which bingo is to be played, notify the Commissioners of his intention, specifying the premises on which the bingo is to be played, and applying to be registered as a bingo-promoter.

[<sup>F1</sup>(1A) Any person who is a bingo-promoter but is not registered as such and is not a person to whom sub-paragraph (1) above applies shall within five days of the date on which he became a bingo-promoter (disregarding any day which is a Saturday or a Sunday or a Bank Holiday) notify the Commissioners of that fact and of the place where the bingo was and (if he intends to continue to promote the playing of bingo which will or may be chargeable with duty) is to be played and apply to be registered as a bingo-promoter.]

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- (2) Where a person [<sup>F2</sup>gives notice to the Commissioners under sub-paragraph (1) or (1A) above], he shall be entitled to be registered by the Commissioners, except that the Commissioners may, where it appears to them to be requisite for the security of the revenue to do so, impose as a condition of a person's registration, or may subsequently impose as a condition of the continuance in force of his registration, a requirement that he shall give such security (or further security) by way of deposit or otherwise for any bingo duty which he is, or may become, liable to pay as the Commissioners may from time to time require.

[<sup>F3</sup>Conditions shall not be imposed under this sub-paragraph if the premises at which the bingo in question is or is to be played are not licensed under the <sup>M1</sup>Gaming Act 1968][<sup>F4</sup>or under Chapter II of Part III of the <sup>M2</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

- (3) Where, in the case of a person who is for the time being registered as a bingo-promoter, the Commissioners exercise their power under sub-paragraph (2) above to impose, as a condition of the continuance in force of his registration, a requirement that he shall give security or further security, and he does not give it, the Commissioners may cancel his registration but without prejudice to his right to apply again to be registered.

#### Textual Amendments

- F1** Para. 10(1A) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(a)  
**F2** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)  
**F3** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)  
**F4** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(3)

#### Marginal Citations

- M1** 1968 c. 65(12:1).  
**M2** S.I. 1985/1204 (N.I. 11).

#### *Announcement of prizes*

- 11 A bingo-promoter shall ensure that, before the beginning of any game of bingo promoted by him, the value of any prize to be won in the game is made known to the players in accordance with such requirements as may be prescribed for the purposes of this paragraph.

#### *Books, records, accounts, etc.*

- 12 (1) A [<sup>F5</sup>promoter of bingo other than bingo which is exempt from duty by virtue of [<sup>F6</sup>Part I of this Schedule]] shall keep such books, records and accounts as may be prescribed, or as the Commissioners may direct either generally or in a particular case.
- (2) Any such books, records and accounts—

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- (a) shall be preserved for at least two years or such shorter period as the Commissioners may in any particular case direct, and
  - (b) shall be kept in such form as the Commissioners may direct either generally or in a particular case;
- and different directions under this sub-paragraph may be given by the Commissioners in relation to different cases or to different classes of books, records or accounts.
- (3) [<sup>F7</sup>Any such promoter of bingo] shall, if so required by the Commissioners or an officer—
- (a) produce, at a time and place specified in the requirement, such books, records, accounts or documents relating to the playing of bingo promoted by him as may be so specified, and
  - (b) give such other information relating thereto as may be so specified.
- (4) Without prejudice to the foregoing provisions of this paragraph, regulations may include provision requiring [<sup>F8</sup>such promoters of bingo as aforesaid] to keep and, if required by the Commissioners or an officer, to produce for inspection records showing the value of prizes won at bingo.

#### Textual Amendments

- F5** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(4\)\(a\)](#)
- F6** Words in [Sch. 3 para. 12\(1\)](#) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 7(3)
- F7** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(4\)\(b\)](#)
- F8** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(4\)\(c\)](#)

#### *Powers to enter premises and obtain information*

- 13 (1) Any officer may, without paying, enter on any premises where bingo is played or on which he has reasonable cause to suspect that bingo has been or is about to be played, and inspect the premises and anything whatsoever which he finds there; and he may further—
- (a) require any person concerned with the management of the premises to provide him with information with respect to activities carried on there;
  - (b) require any person on the premises who appears to him to be, or to have been, playing any game to provide him with information with respect to the game and, in particular, to produce to him any document or thing in his possession which is or was used in connection with the playing of the game.
- (2) An officer who enters any premises in the exercise of powers conferred by this paragraph shall be permitted to remain there at any time when the premises are being used for gaming, or when he has reasonable cause to suspect that they are about to be so used.

#### *Power to estimate duty*

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#### Textual Amendments

- F9** Sch. 3 para. 14 repealed (1.1.1995) by 1994 c. 9, s. 258, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

#### *Disputes as to computation of duty*

- 15 (1) Without prejudice to paragraph 14 above, if any dispute arises between the Commissioners and [<sup>F10</sup>a promoter of bingo as to the amount taken by him or on his behalf on a particular occasion as payment by players for cards or as to the value of the prizes won in bingo promoted by him or by any other promoter on one or more occasions,], then—
- (a) the Commissioners shall by notice in writing to [<sup>F11</sup>the promoter] specify what in their opinion the amount or value is; and
  - (b) the amount of duty [<sup>F12</sup>(if any)] chargeable to, and recoverable from, the promoter shall be computed in accordance with that opinion.
- (2) If the promoter disputes the Commissioners' opinion as to the said amount or value, he may at any time within three months of the date of the notice, and subject to his having paid the full amount of duty which in accordance with that opinion (as stated in the notice) is due from him, apply to the High Court or, in Scotland, the Court of Session for a declaration as to what the said amount or value is.
- (3) If on an application under sub-paragraph (2) above the court makes a declaration specifying a different amount or value from that specified in the Commissioners' notice, then—
- (a) the notice shall be amended accordingly;
  - (b) 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 overpayment at such rate as the court may determine;
  - (c) any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- [<sup>F13</sup>(4) In any case where a promoter of bingo disputes the amount of duty chargeable to and recoverable from him by reference to bingo which is chargeable to duty by reason only that one or other (or both) of the conditions specified in sub-paragraph (1)(a) of paragraph 2 above is not satisfied with respect to that bingo, any information obtained in pursuance of this Schedule relating to bingo promoted by any other person may be disclosed to him and shall be admissible in evidence in any proceedings against him.]

#### Textual Amendments

- F10** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, **Sch. 6 Pt. IV para. 5(5)(a)**
- F11** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, **Sch. 6 Pt. IV para. 5(5)(b)**
- F12** Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, **Sch. 6 Pt. IV para. 5(5)(c)**
- F13** [Para. 15\(4\)](#) inserted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, **Sch. 6 Pt. IV para. 5(6)**

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### Enforcement

- 16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
  - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [<sup>F14</sup>seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo (being bingo which is or may be chargeable with bingo duty) where the promoter is not registered by the Commissioners in accordance with paragraph 10 above; or
  - (b) is knowingly concerned with the combination of any game of bingo with other bingo contrary to section 19(2) of this Act,
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum 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.
- (3) [<sup>F15</sup>Where any person]—
- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
  - (b) fails to comply with any requirement made of him by or under any such provision,
- [<sup>F16</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- <sup>F17</sup>(4) . . . . .

#### Textual Amendments

- F14** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(c)(6)
- F15** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 64(1)(a) (with s. 19(3)); S.I. 1994/2679, art. 3.
- F16** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 64(1)(b) (with s. 19(3)); S.I. 1994/2679, art. 3.
- F17** Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 4 Pt. V para. 64(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

- 17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the <sup>M3</sup>Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence under paragraph 16 above is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by

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force) at any time within [<sup>F18</sup>one month] from the time of the issue of the warrant and search them.

- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any books, records, accounts, documents, money or valuable thing, and any instrument, device, apparatus or other thing whatsoever found on the premises, which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and
  - (b) search any person found on the premises whom he has reasonable cause to believe to be concerned with the promotion of bingo or, as the case may be, with the management of any premises used for the purpose of playing bingo.

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#### Textual Amendments

**F18** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, **Sch. 6 Pt. II para. 39(c)**

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

- C1** [Sch. 3 para. 17\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 55-55, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 28](#); [S.I. 2003/708, art. 2\(a\)\(j\)](#)
- C2** Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, **Sch. 1 Pt. 1 para. 28**; [S.I. 2003/708, art. 2\(a\)\(c\)\(j\)](#)

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#### Marginal Citations

**M3** [1975 c. 21\(39:1\)](#).

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