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SCHEDULES

SCHEDULE 1 U.K.

Section 12(2).

BETTING DUTIES

Definitions

1 In this Schedule—

“general betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of general betting duty [^{F1}or would or might involve such sums becoming so payable if on-course bets were not excluded from that duty];

“general betting operations” means betting operations which do not involve liability to pool betting duty;

“pool betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of pool betting duty [^{F2} or would or might involve such sums becoming so payable if receipts from bets made for community benefit (as defined by section 8A of this Act) were not excluded from that duty.]

Textual Amendments

F1 Words added by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 3(3)(a)(b)(4)

F2 Words inserted in Sch. 1 para. 1 (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), s. 12(1)(2)(6), [Sch. 4 Pt. 1 para. 10\(2\)](#)

General administration

- 2 (1) General betting 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 of the Commissioners.
- (2) 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 general betting duty or for the protection of the revenue from general betting duty.
- (3) Regulations under this paragraph may in particular—
- (a) provide for payments on account of the duty which may become chargeable to be made in advance by means of stamps or otherwise, and for that purpose apply, with any necessary adaptations, any of the provisions of the ^{M1}Stamp

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- Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the ^{M2}Forgery Act 1913);
- (b) provide for such payments to be made through the persons providing, at the place where any event is or is to be held, facilities for persons engaging or proposing to engage at that place in an activity by reason of which they are or may be or become liable for duty;
 - (c) require persons providing such facilities as aforesaid at any place to perform other functions in connection with the payment of or accounting for duty by persons engaging or proposing to engage as aforesaid at that place, including the refusal to any of the last-mentioned persons of access to that place unless the requirements of any regulations made by virtue of paragraph (a) or (b) above have been complied with;
 - (d) otherwise provide for the giving of security by means of a deposit or otherwise for duty or to become due.
- (4) Regulations under this paragraph may also 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 [^{F3}or would be or might be or become liable for duty if on-course bets were not excluded from duty], and by persons providing facilities for another to engage in such activity or entering into any transaction with another in the course of any such activity of his;
 - [^{F4}(b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
 - ^{F4}(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.]

Textual Amendments

F3 Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 3\(b\)\(4\)](#)

F4 [Sch. 1 para. 2\(4\)\(b\)\(c\)](#) ceased to have effect (10.6.2001 with effect as mentioned in art. 2 of the commencing S.I.) by virtue of [2001 c. 9, s. 6\(1\)](#), [Sch. 1 para. 3](#); [S.I. 2001/3089](#), [art. 2](#)

Marginal Citations

M1 [1891 c. 38\(114\)](#).

M2 [1913 c. 27](#).

- [^{F5}2A (1) Pool betting duty shall be under the care and management of the Commissioners.
- (2) 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 pool betting duty or for the protection of the revenue from pool betting duty.
 - (3) Regulations under sub-paragraph (2) above may in particular—
 - (a) provide for payments on account of pool betting duty which may become chargeable to be made in advance;

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- (b) provide for the giving of security by means of a deposit or otherwise for duty due or to become due.]

Textual Amendments

F5 Sch. 1 para. 2A inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(7), Sch. 4 Pt. 1 para. 10(3)

^{F63}

Textual Amendments

F6 Sch. 1 para. 3 omitted (26.9.2010) by virtue of The Pool Betting Duty (Application of General Betting Duty Provisions) Regulations 2010 (S.I. 2010/1783), regs. 1, 3(1)(b) (with reg. 3(2))

Notification to Commissioners as to carrying on of betting business

- 4 (1) Any person who intends to carry on a general betting business which is not also a pool betting business shall, not less than one week before he begins to carry on the business, notify the Commissioners that he intends to carry it on.
- (2) Subject to [^{F7}sub-paragraph (3)] below, any person who intends to carry on a general betting business or a pool betting business shall, not later than the date when he first uses any premises or totalisator for the purposes of the business, make entry of those premises or that totalisator with the Commissioners.
- (3) A person shall not be required by sub-paragraph (2) above to make entry of premises used for the purposes of the business in connection only with general betting operations; but he shall, not later than the date when he first uses any premises for the purposes of the business in connection with general betting operations, notify the Commissioners of those premises being so used (whether or not he is also required by sub-paragraph (2) above to make entry of them).
- (4) ^{F8}
- (5) ^{F8}
- (6) ^{F8}

Textual Amendments

F7 Words in Sch. 1 para. 4(2) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(5)

F8 Sch. 1 para. 4(4)-(6) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(6), Sch. 40 Pt. 1(4) (with Sch. 4 Pt. 2 para. 14)

Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business unless he holds a permit authorising him to carry on that business granted by the Commissioners in respect of any premises or totalisator in respect of which he has [^{F9}made entry in accordance with paragraph 4(2)] above.

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- (2) A permit under this paragraph shall be granted by the Commissioners within fourteen days of the date when application is made for it, and shall continue in force unless and until revoked under [^{F10}sub-paragraph (3) below.]
- [^{F11}(3)] the Commissioners may at any time revoke such a permit by notice in writing to the holder if it appears to them that the holder is not carrying on a business for which such a permit is required or is not using the premises or totalisator in respect of which the permit was granted for the purposes of such a business.

Textual Amendments

- F9** Words in Sch. 1 para. 5(1) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(7)
- F10** Words in Sch. 1 para. 5(2) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(9)
- F11** Sch. 1 para. 5(2)(b) renumbered as Sch. 1 para. 5(3) (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(8)

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a general betting business or a pool betting business shall—
- (a) keep in relation to the business such books, records and accounts in such form as the Commissioners may direct,
 - (b) for at least six months or such shorter or longer period as the Commissioners may direct, preserve any books, records and accounts directed to be kept by him under paragraph (a) above and any other books, records, accounts or documents relating to the business, on premises specified in sub-paragraph (2) below,
 - (c) permit any officer authorised in that behalf by the Commissioners to enter on any premises used for the purposes of the business, and, where the business is a general betting business, to remain on the premises at any time while they are being used, or when the officer has reasonable cause to believe that they are likely to be used, for the conduct of betting operations, and
 - (d) permit any officer so authorised to inspect any totalisator used for the purposes of the business, and to inspect and take copies of any books, records, accounts or other documents in his possession or power or on any premises used for the purposes of the business, being books, records, accounts or documents which relate or appear to relate to the business.
- (2) The premises on which a person is to preserve any books, records, accounts or other documents under sub-paragraph (1)(b) above are—
- (a) in the case of books, records, accounts and other documents relating to general betting operations, such of the premises used for the purposes of the business as the Commissioners may direct;
 - (b) ^{F12}
 - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.
- (3) The power of the Commissioners under sub-paragraph (1)(b) above to give directions as to the period for which a person is to preserve any books, records, accounts or

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documents relating to the business carried on by him shall be exercisable either in any particular case or in relation to any particular class of such books, records, accounts or documents.

Textual Amendments

F12 Sch. 1 para. 6(2)(b) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(10), Sch. 40 Pt. 1(4)

7 F13

Textual Amendments

F13 Sch. 1 para. 7 repealed (19.7.2007) by Finance Act 2007 (c. 13), ss. 105, 114, Sch. 25 paras. 11(2), 23, Sch. 27 Pt. 6(3)

8 F14

Textual Amendments

F14 Sch. 1 para. 8 repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(11), Sch. 40 Pt. 1(4)

- 9
- (1) The provisions of this paragraph shall apply to a bookmaker at any time when any person is for the time being, or has at any time during the immediately preceding two months been, authorised by that bookmaker to act as his agent for receiving or negotiating bets or otherwise conducting betting operations, other than such bets or operations as involve liability only to pool betting duty.
 - (2) The bookmaker shall maintain at any of his premises to which bets received by any such person as aforesaid as the bookmaker's agent are or were transmitted, or, if in the case of any such premises the Commissioners think fit, at such other places as the Commissioners may allow, a record in such form and containing such particulars as the Commissioners may direct in respect of any such person who is for the time being, and any such person who has at any time during the said two months been but is no longer authorised as aforesaid, being in either case a person by or on whose behalf bets received as aforesaid are or were transmitted to those premises.
 - (3) A bookmaker shall not be guilty of contravening or failing to comply with the provisions of sub-paragraph (2) above by reason of a failure to make an entry or alteration in the record if that entry or alteration is made before six o'clock in the evening of the day after that on which the happening which necessitated the entry or alteration took place.

Powers to enter premises and obtain information

- 10
- (1) Where in the case of any track or other premises an officer has reason to believe that bookmaking on events taking place thereon is being or is to be carried on, ^{F15} . . . or that a totalisator is being or is to be operated in connection with those events, at a place on those premises or on any ground or premises adjacent thereto, he shall be entitled for the purpose of exercising the powers conferred by this paragraph to be admitted without payment to that place, and he may require—

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- (a) any person who appears to him to be or intend carrying on bookmaking, providing such facilities or operating a totalisator there to give such information as he may demand and to produce to him any accounts, records, or other documents which appear to him to be connected with the business of bookmaking or with the provision of those facilities or the operation of that totalisator or which it appears to him will establish the identity of that person; and
- (b) any person who appears to him to have made a bet there with any bookmaker, or through the persons providing any such facilities, or by means of a totalisator, to give such information with respect to the bet as he may demand and to produce to him any document in connection with the bet supplied to that person by the bookmaker, the persons providing those facilities, or the operator of that totalisator, as the case may be,

and any such person as aforesaid shall comply with any such requirement.

(2) Where an officer—

- (a) has reason to believe that any person who is not a bookmaker is holding himself out as mentioned in section 12(1) of this Act at any place, and
 - (b) has reason to suspect that person to have become liable by virtue of that section to pay an amount by way of general betting duty or pool betting duty,
- the officer shall have the like powers with respect to that place as if the person so holding himself out were a bookmaker and that place were such a place as is mentioned in sub-paragraph (1) above.

Textual Amendments

F15 Words in [Sch. 1 para. 10\(1\)](#) repealed (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [ss. 15\(9\), 326](#), [Sch. 42 Pt. 1\(2\)](#)

Power of Commissioners to estimate general betting duty payable

^{F16}11

Textual Amendments

F16 [Sch. 1 para. 11](#) repealed (1.1.1995) by [s. 258](#), [Sch. 26 Pt. III Note \(with s. 19\(3\)\)](#); [S.I. 1994/2679](#), [art. 3](#).

Disputes as to computation of pool betting duty

12 ^{F17}

Textual Amendments

F17 [Sch. 1 para. 12](#) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), [ss. 12\(1\)\(2\)\(6\), 141](#), [Sch. 4 Pt. 1 para. 10\(11\)](#), [Sch. 40 Pt. 1\(4\)](#)

Enforcement

13 ^{F18}(1) Where any person—

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- (a) fails to pay any general betting duty or pool betting duty payable by him, or
 - (b) contravenes or fails to comply with any of the provisions of, or of any regulations made under, any of paragraphs 2, [F19]2A,] 4 and 6 to 10 above, his failure to pay, contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which, in the case of a failure to pay, shall be calculated by reference to the amount of duty payable.
- (2) Any such failure to pay as is mentioned in sub-paragraph (1)(a) above shall also attract daily penalties.
- (2A) Any person who obstructs any officer in the exercise of his functions in relation to general betting duty or pool betting duty shall be guilty of an offence and liable on summary conviction to a penalty of level 4 on the standard scale.]
- (3) Any person who—
- (a) in connection with general betting duty or pool betting duty, 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 . . . F20, or
 - [F21](aa) in that connection, 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 general betting duty or pool betting 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 [F22]the maximum term] or to both.
- [F23](4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.]

Textual Amendments

- F18** Sch. 1 para. 13(1)(2) and (2A) substituted (1.1.1995) for para. 13(1)(2) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F19** Words in Sch. 1 para. 13(1)(b) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(7), **Sch. 4 Pt. 1 para. 10(12)**
- F20** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, **Sch. 14 Pt. I** Note 3
- F21** Sch. 1 para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(b)(6)
- F22** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(c)(6)
- F23** Sch. 1 para. 13(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(d)(6)

Modifications etc. (not altering text)

- C1** Para. 13(3) amended by Finance Act 1985 (c. 54, SIF 12:2) s. 10(5)(6)(f)

- 14 (1) If any person carries on any business in contravention of paragraph 5(1) above he shall be guilty of an offence and liable—

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- (a) on summary conviction to a penalty of the prescribed sum 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 two years or to both;

F24

- (2) Where a person is convicted of an offence under sub-paragraph (1) above and the offence continues after the conviction, he shall be guilty of a further offence under that sub-paragraph and may, on conviction, be punished accordingly.
- (3) If at any time the holder of a permit under paragraph 5 above fails to produce his permit for examination within such period, and at such time and place, as may be F25 . . . required by an officer, [F26his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F24** Words in Sch. 1 para. 14(1) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(13), Sch. 40 Pt. 1(4)
- F25** Word in Sch. 1 para. 14(3) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62(2)(a), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.
- F26** Words in Sch. 1 para. 14(2)(b) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 62(2)(b) (with s. 19(3)); S.I. 1994/2679, art. 3.

15^{F27}(A1) This paragraph applies only in relation to premises in Northern Ireland.]

- (1) Where, on the conviction of any person of an offence under [F28paragraph 13(3) above] in connection with general betting duty [F29. . .] the Commissioners—
 - (a) certify to the court by or before whom that person is so convicted that [F30there has been at least one previous occasion on which that or another person has been either—
 - (i) convicted of an offence under paragraph 13(3) above; or
 - (ii) assessed to a penalty to which he was liable under section 8 of the Finance Act 1994 (penalty for evasion) [F31or a penalty for a deliberate inaccuracy under paragraph 1 of Schedule 24 to the Finance Act 2007 (penalties for errors)],
 in respect of conduct taking place] in the course of the operation of the same premises as a betting office and while the same person has been the holder of a betting office licence in respect thereof, and
 - (b) make application to that court for effect to be given to this sub-paragraph, that court shall order that the betting office licence in respect of those premises shall be forfeited and cancelled.
- (2) A licence shall not be forfeited or cancelled under such an order made by a court F32 . . . —
 - (a) until the date of expiration of the period within which notice of appeal against the conviction which gave rise to the order may be given, or
 - (b) if notice of appeal against that conviction is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal, or

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(c) if on any such appeal the appeal is allowed.

(3) ^{F33}

(4) ^{F33}

(4A) ^{F33}

^{F34}(5) Subject to sub-paragraph (6) below, where under sub-paragraph (1) above a court orders that a betting office licence held by a person in respect of premises ^{F35} . . . shall be forfeited and cancelled, no court of summary jurisdiction shall entertain an application by that person for the grant (or provisional grant) of a new betting office licence in respect of those premises or any other premises situated in the same petty sessions district as those premises made less than twelve months after that forfeiture and cancellation.

(6) Sub-paragraph (5) above—

(a) shall not prejudice the right of such a person as is mentioned in that sub-paragraph to seek the renewal of any betting office licence (other than that which is forfeited) which he holds; and

(b) applies notwithstanding anything in Article 12 of the ^{M3}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

Textual Amendments

- F27** Sch. 1 para. 15(A1) inserted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, **Sch. 25 paras. 11(3)(a), 23; S.I. 2007/2532, art. 2**
- F28** Words in Sch. 1 para. 15(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(3)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F29** Words in Sch. 1 para. 15(1) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62(3)(a), **Sch. 26 Pt. III Note** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F30** Words in Sch. 1 para. 15(1)(a) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(3)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F31** Words in Sch. 1 para. 15(1)(a)(ii) inserted (1.4.2009) by The Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 (S.I. 2009/571), art. 1(1), **Sch. 1 para. 6**
- F32** Words in Sch. 1 para. 15(2) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(b), 23, **Sch. 27 Pt. 6(3); S.I. 2007/2532, art. 2**
- F33** Sch. 1 para. 15(3)-(4A) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(c), 23, **Sch. 27 Pt. 6(3); S.I. 2007/2532, art. 2**
- F34** Sub-paras (5) and (6) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 11(2)(c)**
- F35** Words in Sch. 1 para. 15(5) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(d), 23, **Sch. 27 Pt. 6(3); S.I. 2007/2532, art. 2**

Marginal Citations

- M3** S.I. 1985/1204 (N.I. 11).

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Textual Amendments

F36 Sch. 1 para. 16 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para 6(a), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

^{F37}SCHEDULE 2 **U.K.**

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

Textual Amendments

F37 Sch. 2 repealed (with effect in relation to any gaming on or after 1.10.1997) by Finance Act 1997 (c. 16), s. 113, Sch. 18 Pt. II Note 2 (with s. 10)

SCHEDULE 3 **U.K.**

Sections 17(1) and 20.

BINGO DUTY

PART I **U.K.**

EXEMPTION FROM DUTY

Domestic bingo

1 ^{F38}[In calculating liability to bingo duty no account shall be taken of] bingo played both in a private dwelling and on a domestic occasion.

Textual Amendments

F38 Words in Sch. 3 para. 1 substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(2)

^{F39}*Small-scale bingo*

Textual Amendments

F39 Sch. 3 paras. 2, 2A and heading substituted (with effect as mentioned in s. 9(10) of the amending Act) for Sch. 3 para. 2 by Finance Act 2003 (c. 14), s. 9(3)

2 (1) This paragraph applies where entitlement to participate in non-licensed bingo depends on a person's being—

- (a) a member of a group or organisation,
- (b) a guest of a member of a group or organisation, or

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- (c) a guest of a group or organisation.
- (2) Payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19.
- (3) Winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20.]
- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and
- (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to sub-paragraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

[^{F40}[^{F41}Non-profit making bingo]

Textual Amendments

- F40** Sch. 3 para. 2B and heading inserted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(4)
- F41** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

- ^{F42}2B (1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.
- (2) “Non-profit making bingo” means bingo—
- (a) in respect of the playing of which no charge in money or money's worth is made, and
- (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged),

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and it does not matter whether the charge or levy is compulsory, customary or voluntary.

(3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—

- (a) any payment of the whole or any part of an annual subscription to a club,
- (b) any payment of an entrance subscription for membership of a club, or
- (c) any stakes hazarded.

(4) In sub-paragraph (3)—

“club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and

“membership of a club” does not include temporary membership of a club.]]

Textual Amendments

F42 Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

Small-scale amusements provided commercially

5 (1) [^{F43}In calculating liability to bingo duty no account shall be taken of] bingo played in compliance with the conditions of this paragraph—

(a) on any [^{F44}family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]

[^{F45}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M4}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]

(b) on any premises in respect of which there is for the time being in force both [^{F46}an amusement machine licence] under this Act and [^{F47}an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c))] ; or

(c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.

(2) The conditions of this paragraph are that—

(a) the amount payable by any person for a card for any one game of bingo does not exceed 20p;

(b) the total amount taken as payment by players for their cards for any one games does not exceed £10;

(c) no money prize exceeding [^{F48}£70] is distributed or offered;

(d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money’s worth by taking part in any gaming or in any lottery; and

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- (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

Textual Amendments

- F43** Words in Sch. 3 para. 5(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(5\)](#)
- F44** Words in Sch. 3 para. 5(1)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(a\), 23; S.I. 2007/2532, art. 2](#)
- F45** Para. 5(1)(aa) inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(2\)](#) (as to commencement see [s. 6\(3\)\(5\)](#) and S.R. (N.I.) 1987 Nos. 6, 185)
- F46** Words in Sch. 3 para. 5(1)(b) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 10\(a\)](#).
- F47** Words in Sch. 3 para. 5(1)(b) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(b\), 23; S.I. 2007/2532, art. 2](#)
- F48** Word in Sch. 3 para. 5(2)(c) substituted (21.7.2009) (with effect in accordance with s. 20(5) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 20\(3\)](#)

Modifications etc. (not altering text)

- C2** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of [S.I. 1995/2374, art. 5\(a\)](#)
- C3** Sch. 3 para. 5(2)(b): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £500 by virtue of [S.I. 2007/2152, art. 2\(1\)](#)

Marginal Citations

- M4** [S.I. 1985/1204 \(N.I. 11\)](#).

Machine bingo

6

F49

Textual Amendments

- F49** [Sch. 3 para. 6](#) repealed (with effect as mentioned in [s. 11\(5\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), ss. 11\(3\), 178, Sch. 26 Pt. 1\(2\)](#)

Power to increase limits of exemptions

7

The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

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PART II U.K.

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 [^{F50}in connection with which bingo duty may be chargeable] 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.
- [^{F51}(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.]
- (2) Where a person [^{F52}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.

[^{F53}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 [^{F54}a bingo premises

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licence]]^{F55} or under Chapter II of Part III of the ^{M5}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

- F50** Words in Sch. 3 para. 10(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(7)
- F51** Para. 10(1A) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(a)
- F52** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
- F53** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
- F54** Words in Sch. 3 para. 10(2) substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(4), 23; S.I. 2007/2532, art. 2
- F55** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(3)

Marginal Citations

- M5** S.I. 1985/1204 (N.I. 11).

Announcement of prizes

11 ^{F56}

Textual Amendments

- F56** Sch. 3 para. 11 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(a), 216, Sch. 43 Pt. 1(2)

Books, records, accounts, etc.

12 ^{F57}

Textual Amendments

- F57** Sch. 3 para. 12 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(b), 216, Sch. 43 Pt. 1(2)

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;

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- (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

^{F58} 14

Textual Amendments
F58 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 ^{F59}

Textual Amendments
F59 Sch. 3 para. 15 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(c), 216, Sch. 43 Pt. 1(2)

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 [^{F60}seven years] or to both.
- (2) Any person who—
 - (a) is knowingly concerned with the promotion of bingo [^{F61}(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above;^{F62} . . .
 - (b) ^{F62}
 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

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(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) [^{F63}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,

[^{F64}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

^{F65}(4)

Textual Amendments

- F60** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(c)(6)
- F61** Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(9)(a)
- F62** Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(9)(b), 216, Sch. 43 Pt. 1(2)
- F63** 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.
- F64** 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.
- F65** 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 ^{F66}

Textual Amendments

- F66** Sch. 3 para. 17 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para. 6(b), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

Textual Amendments

- F67** Words in crossheading substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

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PART I U.K.

EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) [^{F68}An][^{F69}amusement machine] licence shall not be required in order to authorise the provision of [^{F68}an][^{F69}amusement machine] at an entertainment (whether limited to one day or extending over two or more days), being a bazaar, sale of work, fête, dinner, dance, sporting or athletic event or other entertainment of a similar character, where the conditions of this paragraph are complied with in relation to the entertainment.
- (2) The conditions of this paragraph are that—
- (a) the whole proceeds of the entertainment (including the proceeds [^{F70}from any amusement machines]) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of [^{F71}amusement machines] and of prizes to successful players of the machines will be devoted to purposes other than private gain; and
 - (b) the opportunity to win prizes by playing the machine (or that machine and [^{F72}and any other amusement machines provided] at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.
- [^{F73}(3) In construing sub-paragraph (2)(a) above, proceeds of an entertainment promoted on behalf of a society falling within this sub-paragraph which are applied for any purpose calculated to benefit the society as a whole shall not be held to be applied for purposes of private gain by reason only that their application for that purpose results in benefit to any person as an individual.
- (4) A society falls within sub-paragraph (3) above if it is established and conducted either—
- (a) wholly for purposes other than purposes of any commercial undertaking, or
 - (b) wholly or mainly for the purpose of participation in or support of athletic sports or athletic games;
- and in this paragraph “society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such a club, institution, organisation or association.]

Textual Amendments

- F68** Word in *Sch. 4 para. 1(1)* substituted for “a” (1.5.1995) by *1995 c. 4, s. 14, Sch. 3 para. 11(b)*.
- F69** Words in *Sch. 4 para. 1(1)* substituted (1.5.1995) for “gaming machine” by *1995 c. 4, s. 14, Sch. 3 para. 11(a)*.
- F70** Words in *Sch. 4 para. 1(2)(a)* substituted for “of gaming by means of any machine” (1.5.1995) by *1995 c. 4, s. 14, Sch. 3 para. 11(2)(a)*.
- F71** Words in *Sch. 4 para. 1(2)(a)* substituted for “gaming machines” (1.5.1995) by *1995 c. 4, s. 14, Sch. 3 para. 11(a)*.
- F72** Words in *Sch. 4 para. 1(2)(b)* substituted for “and any other provided for gaming” (1.5.1995) by *1995 c. 4, s. 14, Sch. 3 para. 11(2)(b)*.
- F73** *Para. 1(3)(4)* substituted for *para. 1(3)* by *Finance Act 1983 (c. 28, SIF 12:2), s. 5(2)*

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Pleasure fairs

2 F74

Textual Amendments

F74 Sch. 4 para. 2 repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(7), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))

3 F75

Textual Amendments

F75 Sch. 4 para. 3 repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(7), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))

[^{F76}Seasonal licences]

Textual Amendments

F76 Crossheading substituted (3.5.1994 with effect in relation to gaming machine licences granted for the period of six months beginning with 1.4.1994) by 1994 c. 9, s. 6, Sch. 3 para. 4(1)(4).

- ^{F774} (1) If at any time during March of any year there has previously been granted a seasonal licence for that year authorising the provision of any number of [^{F78}relevant machines]] on any premises and that licence has not been surrendered, it shall be treated for the purposes of this Act as authorising the provision at that time of that number of [^{F78}relevant machines] on the premises.
- (2) Where a seasonal licence is granted for any year authorising the provision of any number of [^{F78}relevant machines] on any premises, and the licence is not surrendered, it shall be treated for the purposes of this Act as authorising [^{F79}the provision of that number of relevant machines on the premises during the period in that year—
- (a) beginning with 1st October; and
 - (b) ending with the Sunday before the first Monday in November.]
- (3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means [^{F80}an][^{F81}amusement machine] licence expressed to authorise only the provision of [^{F78}relevant machines] on any premises for the period of six months beginning with 1st April in that year.
- (4) A licence in respect of any premises is not a seasonal licence in relation to any year if any [^{F81}amusement machine] licence has been granted in respect of those premises for any period which includes the whole or any part of the preceding winter period.
- (5) If in relation to any year—
- (a) a seasonal licence is granted in respect of any premises, and
 - (b) another [^{F81}amusement machine] licence is granted (whether before or after the grant of the seasonal licence or after the surrender of the seasonal licence) in respect of those premises for any period which includes the whole or any

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part of the following winter period (and does not include the whole or any part of the preceding winter period),

there shall (unless an amount has already become payable under this sub-paragraph in respect of the seasonal licence) be payable on the seasonal licence on the relevant date an additional amount of duty.

(6) The additional amount is the difference between the duty payable (apart from this paragraph) on that licence at the time it was granted and the amount that would have been so payable if the licence had been granted for a period of eight months or, in a case where the seasonal licence has been surrendered before the beginning of September, seven months.

(7) In sub-paragraph (5) above, the “relevant date” means—

- (a) the date on which the seasonal licence is granted, or
- (b) the date on which the other licence is granted,

whichever is the later.

[^{F82}(7AA) Sub-paragraphs (4) and (5) above shall have effect where—

- (a) an amusement machine is provided on any premises at any time in a winter period, and
- (b) the provision of that machine on those premises at that time is authorised by a special amusement machine licence,

as if an amusement machine licence had been granted in respect of those premises for that winter period.]

[^{F83}(7A) An amusement machine is a relevant machine for the purposes of this paragraph unless it is a gaming machine which is not a small-prize machine.]

(8) In this paragraph “winter period” means [^{F84}the period beginning with the first Monday in November and ending with the last day of February].

Textual Amendments

- F77** Sch. 4 Pt. I para. 4 substituted (3.5.1994 with effect in relation to gaming licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(1)(4)**.
- F78** Words in Sch. 4 Pt. I para. 4 substituted for “small-prize machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(a)**.
- F79** Sch. 4 para. 4(2): words and sub paragraphs (a) and (b) substituted for words (28.7.2000 with effect as mentioned in Sch. 2 para. 8(4) of the amending Act) by 2000 c. 17, s. 17, **Sch. 2 para. 8(2)**
- F80** Word in Sch. 4 Pt. I para. 4(3) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F81** Words in Sch. 4 Pt. I para. 4(3)(4)(5)(b) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F82** Sch. 4 Pt. I para. 4(7AA) inserted (29.4.1996) by 1996 c. 8, s. 12(5).
- F83** Sch. 4 Pt. I para. 4(7A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(b)**.
- F84** Words in Sch. 4 para. 4(8) substituted (28.7.2000 with effect as mentioned in Sch. 2 para. 8(5) of the amending Act) by 2000 c. 17, s. 17, **Sch. 2 para. 8(3)**

Modifications etc. (not altering text)

- C4** Sch. 4 Pt. I para. 4(4)(5)(b) extended (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(2)(4)**.
- C5** Sch. 4 Pt. I para. 4(4) modified (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)**.

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PART II U.K.

SUPPLEMENTARY PROVISIONS

General administration

- 5 [F85(1)] The duty on [F86 amusement machine] licences shall be under the care and management of the Commissioners, who may (without prejudice to any other provision of this Schedule) make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of the duty, or for the protection of the revenue in respect thereof; and in this Schedule—
- (a) “regulations” means regulations of the Commissioners made thereunder; and
 - (b) “prescribed” means prescribed by regulations.
- [F87(2) Regulations may provide for this Schedule to have effect in relation to special amusement machine licences with such exceptions, adaptations and modifications as may be prescribed.
- (3) Without prejudice to the generality of sub-paragraphs (1) and (2) above, regulations may include provision requiring—
- (a) a special amusement machine licence to be displayed on such premises and in such manner, and
 - (b) the machine to which such a licence relates to bear such labels and marks, as may be determined by directions given, in accordance with the regulations, by the Commissioners.]

Textual Amendments

- F85** Sch. 4 Pt. II para. 5 renumbered (29.4.1996) as para. 5(1) by 1996 c. 8, s. 12(6).
F86 Words in Sch. 4 Pt. II para. 5 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).
F87 Sch. 4 Pt. II para. 5(2)(3) inserted (29.4.1996) by 1996 c. 8, s. 12(6).

Applications for and duration of licence

- [F886 An application for [F89 an][F90 amusement machine] licence shall be made to the Commissioners in such form and manner as they may require.

Textual Amendments

- F88** Sch. 4 Pt. II para. 6 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(7)(9).
F89 Word in Sch. 3 Pt. II para. 6 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).
F90 Words in Sch. 3 Pt. II para. 6 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).

- [F917 The period for which [F92 an][F93 amusement machine] licence is granted shall begin with the day on which application for the licence is received by the Commissioners

Status: Point in time view as at 01/04/2011.

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or, if a later day is specified for that purpose in the application, with that day; and the licence shall expire at the end of that period.

Textual Amendments

- F91** Sch. 4 Pt. II para. 7 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(7)(9)**.
- F92** Word in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F93** Words in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.

[^{F94} Payment of duty by instalments]

Textual Amendments

- F94** Crossheading inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(5)**.

- ^{F95}7A (1) The Commissioners may make and publish arrangements setting out the circumstances in which, and the conditions subject to which, a person to whom an amusement machine licence is granted for a period of twelve months may, at his request and if the Commissioners think fit, be permitted to pay the duty on that licence by regular instalments during the period of the licence, instead of at the time when it is granted.
- (2) Arrangements under this paragraph shall provide for the amount of each instalment to be such that the aggregate amount of all the instalments to be paid in respect of any licence is an amount equal to 105 per cent. of what would have been the duty on that licence apart from this paragraph.
- (3) Sub-paragraph (4) below applies if a person who has been permitted, in accordance with arrangements under this paragraph, to pay the duty on any amusement machine licence by instalments—
- (a) fails to pay any instalment at the time when it becomes due in accordance with the arrangements; and
 - (b) does not make good that failure within seven days of being required to do so by notice given by the Commissioners.
- (4) Where this sub-paragraph applies—
- (a) the licence shall be treated as having ceased to be in force as from the time when the instalment became due;
 - (b) the person to whom the licence was granted shall become liable to any unpaid duty to which he would have been liable under paragraph 11(1C) below if he had surrendered the licence at that time; and
 - (c) any amusement machines found on the premises to which the licence related shall be liable to forfeiture.
- (5) Sections [^{F96}13A to 16] of the ^{M6}Finance Act 1994 [^{F97}(meaning of relevant decision, reviews and appeals to a tribunal)] shall have effect in relation to any decision of the Commissioners refusing an application for permission to pay duty by instalments in accordance with arrangements under this paragraph as if that decision were a decision of a description [^{F98}falling within section 13A(2)(j)] to that Act.]

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Textual Amendments

- F95** Sch. 4 Pt. II para. 7A inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(5)**.
- F96** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 98(2)(a)**
- F97** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 98(2)(b)**
- F98** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 98(2)(c)**

Marginal Citations

- M6** 1994 c. 9.

Transfer of licence

- 8 (1) The proper officer may, in such manner as the Commissioners may direct, and without any additional payment, [^{F99}transfer a gaming machine licence in respect of any premises to a successor in title to the interest in those premises of the person to whom the licence was granted]
- (2) Where the holder of [^{F100}an][^{F101}amusement machine] licence . . . ^{F102}dies, the proper officer may transfer the licence, in such manner as the Commissioners may direct and without any additional payment, to some other person for the remainder of the period for which the licence was granted.

Textual Amendments

- F99** Words in Sch. 4 para. 8(1) substituted for Sch. 4 para. 8(1)(a)(b) (1.5.1995) by 1994 c. 9, s. 6, **Sch. 3 para. 3(5)(11)**.
- F100** Word in Sch. 4 para. 8(1) substituted “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F101** Words in Sch. 4 para. 8(1) substituted “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F102** Words repealed by Finance Act 1984 (c. 43, SIF 12:2), ss. 7(1)(2), 128(6), Sch. 3 Pt. I para. 7(2), **Sch. 23 Pt. II** Note

Amendment of licence

^{F103}9

Textual Amendments

- F103** Sch. 4 Pt. II para. 9 repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(2)(6), **Sch. 26 Pt. II** (with Sch. 3 para. 1(8)(9)).

^{F104}10

Status: Point in time view as at 01/04/2011.

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Textual Amendments

F104 Sch. 4 Pt. II para. 10 repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(2)(6), Sch. 26 Pt. II Note (with Sch. 3 para. 1(8)(9)).

Surrender of licence

11 ^{F105}(1) The holder of [^{F106}an][^{F107}amusement machine] licence may surrender it to the proper officer at any time.

(1A) On the surrender of the licence the holder shall be entitled to repayment of duty of the following amount.

(1B) That amount is the difference between—

- (a) the amount of duty actually paid on the licence, and
- (b) the amount (if less) that would have been paid if the period for which the licence was granted had been reduced by the number of complete months in that period which have not expired,

and for the purposes of this paragraph a seasonal licence is to be treated as granted for the period of eight months beginning with 1st March

^{F108}(1C) Where, in a case where duty is being paid in accordance with arrangements made under paragraph 7A above, the amount of duty actually paid on a licence that is surrendered is less than the amount which would have been paid on that licence if the period for which it was granted had been reduced by the number of complete months in that period which have not expired when the licence is surrendered, the difference between those amounts shall be treated as unpaid duty.]

^{F109}(2)

(3) [^{F110}Sub-paragraph (1)] above shall not apply if any person has been convicted of an offence under section 24 of this Act in respect of a contravention of [^{F110}section 21(1) or 24 of this Act] which occurred between the grant of the licence and the date of surrender; and where at the date of surrender proceedings for such an offence are pending against any person, the right to repayment under this paragraph shall not arise until the proceedings are terminated, nor unless every person charged in those proceedings with such an offence has been acquitted thereof.

Textual Amendments

F105 Sch. 4 Pt. II para. 11(1)(1A)(1B) substituted (1.5.1994) for para. 11(1) by 1994 c. 9, s. 6, Sch. 3 para. 5(3)(5)(6) (with Sch. 3 para. 5(5)).

F106 Word in Sch. 4 Pt. II para. 11(1) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).

F107 Words in Sch. 3 para. 11(1) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

F108 Sch. 4 Pt. II para. 11(1C) inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(6).

F109 Sch. 4 Pt. II para. 11(2) omitted (1.5.1995) by virtue of 1994 c. 9, s. 6, Sch. 3 para. 3(6)(11).

F110 Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. I para. 7(8)

Modifications etc. (not altering text)

C6 Para. 11 modified by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. II para. 8(3)

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Reduction of duty in certain cases

^{F111}11A

Textual Amendments

F111 Sch. 4 Pt. II para. 11A repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(4)(6), Sch. 26 Pt. II Note (with Sch. 3 para. 1(8)(9)).

Requirements to be observed by licence-holder

12 The holder of [^{F112}[^{F113} an][^{F114}amusement machine] licence] in respect of any premises shall secure that the licence is displayed on the premises at such times and in such manner as may be prescribed, and shall on demand by an officer at any time produce the licence for the officer’s inspection.

Textual Amendments

F112 Words in Sch. 4 para. 12 substituted (1.5.1995) by 1994 c. 9, s. 6, Sch. 3 para. 3(7)(11).
F113 Word in Sch. 4 para. 12 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).
F114 Words in Sch. 4 para. 12 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

^{F115}13

Textual Amendments

F115 Sch. 4 Pt. II para. 13 repealed (1.5.1995) by 1995 c. 4, ss. 14, 162, Sch. 3 para. 11(7), Sch. 29 Pt. III, note 1

Power to enter premises and obtain information

14 Any officer may (without payment) enter on any premises on which he knows or has reasonable cause to suspect that gaming machines are or have been provided [^{F116}for play] and inspect those premises and require any person who is concerned in the management of the premises, or who 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 thereto—

- (a) to produce or secure the production of any [^{F117}amusement machine] licence for the time being in force in respect of the premises, or
- (b) to provide information with respect to any use to which the premises are or have been put, or to any machine which is or has been on the premises and any game which may have been played by means of such a machine or to the way in which the machine works, or to the amount which is or has been payable to play it.

Textual Amendments

F116 Words in Sch. 3 Pt. II para. 14 substituted for “for play” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(8).

Status: Point in time view as at 01/04/2011.

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F117 Words in Sch. 3 Pt. II para. 14 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

Registers of permits, etc.

15 **F118**

Textual Amendments

F118 Sch. 4 para. 15 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 1(2)

Enforcement

16 (1) If any person contravenes or fails to comply with any provision of this Part of this Schedule or regulations, or fails or refuses to comply with any requirement lawfully made of him under this Part of this Schedule or regulations, [^{F119}his contravention, failure to comply or refusal shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

[^{F120}(1A) This paragraph does not apply to any contravention or failure to comply with arrangements under paragraph 7A above or to any failure or refusal to comply with a requirement made under or for the purposes of any such arrangements.]

^{F121}(2)

Textual Amendments

F119 Words in Sch. 4 Pt. II para. 16(1) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 65(1) (with s. 19(3)); S.I. 1994/2679, art. 3.

F120 Sch. 4 Pt. II para 16(1A) inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(9).

F121 Sch. 4 Pt. II para. 16(2) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 65(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

17 **F122**

Textual Amendments

F122 Sch. 4 para. 17 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para. 6(c), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

18 Where an officer finds [^{F123}amusement machines] provided on any premises in such circumstances that [^{F124}an][^{F125}amusement machine] licence is required so as to authorise them so to be provided and [^{F126}the officer is satisfied, having regard to the number and description of— [^{F127}those machines which are authorised by the [^{F125}amusement machine] licence or licences produced to him]that there has been a contravention of section 21(1) or 24 of this Act,] all gaming machines found on the premises shall be liable to forfeiture.

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Textual Amendments

- F123** Words in [Sch. 4 para. 18](#) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 11\(1\)\(a\)](#).
- F124** Word in [Sch. 4 para. 18](#) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 11\(1\)\(b\)](#)
- F125** Words in [Sch. 4 para. 18](#) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 11\(1\)\(a\)](#).
- F126** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7, [Sch. 3 para. 7\(13\)](#)
- F127** Words in [Sch. 4 para. 18](#) substituted for [Sch. 4 para. 18\(a\)\(b\)](#) (1.5.1995) by 1994 c. 9, s. 6, [Sch. 3 para. 3\(9\)\(11\)](#).

^{F128}SCHEDULE 4A U.K.

UNLICENSED AMUSEMENT MACHINES

Textual Amendments

- F128** [Sch. 4A](#) inserted (28.7.2000 with effect as mentioned in [Sch. 2 para. 10\(2\)](#) of the amending Act) by 2000 c. 17, s. 17, [Sch. 2 para. 10\(1\)](#)

Application

- 1 This Schedule applies where it appears to the Commissioners that an amusement machine is or was provided for play on premises in contravention of section 21(1) or 24(3) or (4) of this Act.

Default notice requesting production of licence

- 2 (1) The Commissioners may give a notice which complies with the requirements of sub-paragraphs (3) and (4) below.
- (2) In this Schedule such a notice is referred to as a “default notice”.
- (3) The notice shall state that one or more amusement machines appear to have been provided for play on specified premises (“relevant premises”) during a specified period (the “alleged default period”)—
- (a) the first day of which falls not more than ^{F129}4 years] before the date of the notice, and
 - (b) the last day of which falls on or before the date of the notice.
- (4) The notice shall request the production to the Commissioners on or before a specified date (the “due date”) of every relevant amusement machine licence.
- (5) For the purposes of sub-paragraph (4) above an amusement machine licence is a relevant licence if, at any time during the alleged default period, it was in force in relation to an amusement machine provided for play on the relevant premises at that time.
- (6) A single default notice may relate to—
- (a) different alleged default periods, or

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- (b) different relevant premises.
- (7) A default notice shall be deemed to have been given if it is—
 - (a) left at, or posted to, the relevant premises, or
 - (b) given to, or posted to or left at the proper address of one or more persons falling within sub-paragraph (8) below.
- (8) Those persons are—
 - (a) one or more of the persons who are or appear to be, or who at any time during the alleged default period were or appear to have been, responsible persons in relation to the relevant premises or an amusement machine provided for play on those premises, or
 - (b) any person who is the representative of such a person.

Textual Amendments

F129 Words in [Sch. 4A para. 2\(3\)\(a\)](#) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), [Sch. 13 para. 6\(2\)](#); [S.I. 2011/777](#), [art. 2](#) (with [art. 6](#))

Failure to produce a licence: grant of default licence

- 3 (1) In any case where—
- (a) the Commissioners give a default notice,
 - (b) the due date specified in the notice passes, and
 - (c) it appears to the Commissioners that at some time during the alleged default period specified in the notice one or more amusement machines were provided for play on the relevant premises so specified without an amusement machine licence being in force in relation to the machines,
- the Commissioners may grant, in accordance with this paragraph, one or more licences in relation to each of the machines.
- (2) In this Schedule—
- “default licence” means a licence granted by the Commissioners under sub-paragraph (1) above;
 - “unlicensed machine” means a machine in relation to which a default licence is granted by the Commissioners.
- (3) The Commissioners may grant a separate default licence for each period of consecutive days—
- (a) which falls within the alleged default period, and
 - (b) for which no amusement machine licence in force in relation to the unlicensed machine was produced.
- (4) The Commissioners may grant a default licence in relation to an unlicensed machine even though the period of that licence would include a day or days when the unlicensed machine was provided for play in contravention of section 21(1) or 24(3) or (4) of this Act on premises other than the relevant premises specified in the applicable default notice.
- (5) In a case where the Commissioners grant a default licence in accordance with sub-paragraph (4) above, references in this Schedule to the relevant premises shall be

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construed in relation to any particular time as references to the premises on which the machine was provided for play at that time.

- (6) The Commissioners may grant a default licence even though no application has been made for it.
- (7) A default licence may be granted for a period of any length (whether or not a licence under Schedule 4 to this Act could be granted for a period of that length).

Assessment of amount equivalent to duty

- 4 (1) This paragraph applies where a default licence is granted in relation to an unlicensed machine.
- (2) The Commissioners may, subject to the following provisions of this paragraph, assess to the best of their judgement the amount which would have been payable under this Act as amusement machine licence duty if the default licence had been an amusement machine licence granted under Schedule 4 to this Act.
- (3) The Commissioners shall make the assessment using the rates of amusement machine licence duty which apply in relation to amusement machine licences granted in consequence of applications received by the Commissioners on the due date.
- (4) If the period of the licence is 12 months or less, the assessment shall be made as if an amusement machine licence had been granted in relation to the unlicensed machine for that period.
- (5) If the period of the licence is longer than 12 months, the assessment shall be made as if—
 - (a) a separate amusement machine licence had been granted in relation to the unlicensed machine for each complete period of 12 months falling wholly within the period of the licence, and
 - (b) a further amusement machine licence had been granted in relation to the unlicensed machine for any remaining part of the period of the licence.
- (6) Sub-paragraphs (7) and (8) below shall apply in relation to an assessment to be made in any case where—
 - (a) the period of a licence mentioned in sub-paragraph (4) above, or
 - (b) the part of the period mentioned in sub-paragraph (5)(b) above,is not a period of complete months.
- (7) Any period of less than a month comprised in the period or the part of the period shall be treated as a complete month; and accordingly the period or the part of the period in question shall be treated as if it consisted of a complete month or, as the case may be, complete months.
- (8) The amusement machine licence treated as granted for such a period, or for such a part of a period, shall be treated as having been—
 - (a) granted for that period, or that part of the period, as extended in accordance with sub-paragraph (7) above, and
 - (b) surrendered at the end of the last day of the period mentioned in sub-paragraph (4) above or, as the case may be, of the part of the period mentioned in sub-paragraph (5)(b) above.

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Liability to pay

- 5
- (1) Where an amount has been assessed under paragraph 4 above and notified to a responsible person or his representative, that amount—
 - (a) shall be deemed to be an amount of duty charged in accordance with section 22 of this Act on an amusement machine licence within the meaning of section 21 of this Act,
 - (b) shall be due from the responsible person, and
 - (c) may be recovered accordingly unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.
 - (2) The responsible persons to whom an assessment may be notified are any one or more of the persons who are or appear to be, or at any time during the period to which the assessment relates were or appear to have been, responsible persons in relation to the unlicensed machine or the relevant premises.
 - (3) An assessment shall be deemed to have been notified to a person if it is—
 - (a) given to him, or
 - (b) left at or posted to his proper address.
 - (4) But an assessment shall not be deemed to have been notified to a person unless and until—
 - (a) the default licence in relation to which the assessment has been made, or
 - (b) a copy of that licence,
 has been given to him, or left at or posted to his proper address.
 - (5) Where an amount has been assessed and notified to more than one responsible person (or his representative), that amount shall be recoverable jointly and severally from any or all of the responsible persons.
 - (6) Arrangements made in accordance with paragraph 7A of Schedule 4 to this Act do not apply in relation to an amount assessed and notified in accordance with this paragraph.

Reviews and time limits on recovery

- 6
- (1) Section [F130 13A to 16] of the M7 Finance Act 1994 [F131 (meaning of relevant decision, reviews and appeals to a tribunal)] shall apply to so much of any decision by the Commissioners as is of any of the kinds mentioned in sub-paragraph (2) below, [F132 as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
 - (2) Those decisions are—
 - (a) any decision that a default licence should be granted,
 - (b) any decision contained in an assessment under paragraph 4 above that a person is liable to pay an amount of duty, and
 - (c) any decision contained in an assessment under paragraph 4 above as to the amount of a person's liability.
 - (3) Sub-paragraph (4) below applies where the Commissioners—
 - (a) have given a default notice, and
 - (b) in consequence of so doing have granted a default licence.

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- (4) An assessment made under paragraph 4 above in relation to the default licence may not be notified to a responsible person (or his representative) at any time after the end of the period of one year beginning with the due date specified in the default notice.
- (5) The reference to [^{F133}4 years] in paragraph 2(3)(a) above shall have effect as if it were a reference to twenty years in any case where sub-paragraph (6) ^{F134}... below applies.
- [^{F135}(6) This sub-paragraph applies where—
- (a) a loss of amusement machine licence duty is brought about deliberately by the responsible person or anyone acting on the responsible person's behalf (including a representative), or
 - (b) the responsible person has participated in a transaction knowing that it was part of arrangements of any kind (whether or not legally enforceable) intended to bring about a loss of amusement machine licence duty.]
- ^{F136}(7)

Textual Amendments

- F130** Words in Sch. 4A para. 6(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 99(2)(a)**
- F131** Words in Sch. 4A para. 6(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 99(2)(b)**
- F132** Words in Sch. 4A para. 6(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 99(2)(c)**
- F133** Words in Sch. 4A para. 6(5) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), **Sch. 13 para. 6(3)(a)**; [S.I. 2011/777](#), art. 2 (with art. 6)
- F134** Words in Sch. 4A para. 6(5) omitted (1.4.2011) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), **Sch. 13 para. 6(3)(b)**; [S.I. 2011/777](#), art. 2 (with art. 6)
- F135** Sch. 4A para. 6(6) substituted (1.4.2011) by [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), **Sch. 13 para. 6(4)**; [S.I. 2011/777](#), art. 2
- F136** Sch. 4A para. 6(7) omitted (1.4.2011) by virtue of [Finance \(No. 3\) Act 2010 \(c. 33\)](#), s. 29(2), **Sch. 13 para. 6(5)**; [S.I. 2011/777](#), art. 2

Marginal Citations

- M7** 1994 c. 9.

General interpretation

- 7 (1) The following provisions of this paragraph apply for the purposes of this Schedule.
- (2) A person is a responsible person in relation to an amusement machine at a particular time if, at that time, he is or was—
- (a) the owner or hirer of the machine, or
 - (b) a party to any contract under which the machine may be, or may have been, or is or was required to be, on the relevant premises at that time.
- (3) A person is a responsible person in relation to relevant premises at a particular time if, at that time, he is or was—
- (a) the owner, lessee or occupier of the premises, or

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- (b) responsible to the owner, lessee or occupier for the management of the premises, or
 - [^{F137}(c) responsible for controlling the use of any amusement machine on the premises, or]
 - (d) responsible for controlling the admission of persons to the premises or for providing persons resorting to the premises with any goods or services.
- (4) A person’s representative is—
- (a) his personal representative,
 - (b) his trustee in bankruptcy,
 - (c) any receiver or liquidator appointed in relation to him or any of his property, or
 - (d) any other person acting in a representative capacity in relation to him.
- (5) The proper address of a person is—
- (a) in the case of a body corporate, its registered office or principal office, and
 - (b) in any other case—
 - (i) his last known place of abode or business, or
 - (ii) any vessel or aircraft to which he may belong or have lately belonged.
- (6) An item is only to be treated as posted to an address or place if it has been sent there by registered post or the recorded delivery service.

Textual Amendments

F137 Words in [Sch. 4A para. 7\(3\)\(c\)](#) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 12\(2\)](#)

Saving for liability

- 8 The grant of a default licence in relation to an unlicensed machine shall be without prejudice to any liability arising under section 24 of this Act in relation to the machine.]

^{X1}SCHEDULE 5 U.K.

section 34(1)

CONSEQUENTIAL AMENDMENTS

Editorial Information

X1 The text of Sch. 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 1 In the definition of “pool betting” in section 55(1) of the ^{M8}Betting, Gaming and Lotteries Act 1963, for the words “the Betting Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ”.

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Marginal Citations

M8 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the ^{M9}Gaming Act 1968, after the words “Betting and Gaming Duties Act 1972” there shall be inserted the words “ or section 14 of or Schedule 2 to the Betting and Gaming Duties Act 1981 ” ; and the same amendment shall be made in paragraph 60(c) of Schedule 2, paragraph 9(e) of Schedule 3 and paragraph 11(e) of Schedule 4 to that Act.

Marginal Citations

M9 1968 c. 65.

- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act 1968 for the words from “paragraph 12” to “and the Commissioners” there shall be substituted the words “ Section 15 or 24 of the Betting and Gaming Duties Act 1981 or paragraph 7 of Schedule 2 or paragraph 16 of Schedule 4 to that Act (or under corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) and the Commissioners ”.
- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of Schedule 4 to the Gaming Act 1968 for the words from “paragraph 15” to “in relation to premises” there shall be substituted the words “ section 24 of paragraph 24 of paragraph 16 of Schedule 4 to the Betting and Gaming Duties Act 1981 (or under the corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) in relation to premises ”.
- 5 In the ^{M10}Customs and Excise Management Act 1979—
- (a) in section 1(1) in the definition of “the revenue trade provisions of the customs and excise Acts” for the words “the Betting and Gaming Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ” ; and
 - (b) in section 156(1) for the words from “means” to “all other provisions” there shall be substituted the words “ means the provisions ” ; and at the end there shall be inserted the words “ or the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

M10 1979 c. 2.

TRANSITIONAL PROVISIONS AND SAVINGS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.

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- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act and, where the corresponding provision is a provision of the ^{M11}Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

Marginal Citations

M11 1972 c. 25.

- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by the Betting and Gaming Duties Act 1972 or by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 5 [^{F138}For the purposes of section 9B] of this Act a conviction for an offence under section 5 of the ^{M12}Finance Act 1952, section 2 of the ^{M13}Betting Duties Act 1963 (either as originally enacted or as subsequently amended) or section 9 of the Betting and Gaming Duties Act 1972 shall be deemed to have been a conviction for an offence under section 9 of this Act.

Textual Amendments

F138 Words in [Sch. 6 para. 5](#) substituted (24.7.2002 with application as mentioned in [s. 14\(6\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 14\(4\)](#)

Marginal Citations

M12 1952 c. 33.

M13 1963 c. 3.

- 6 Paragraph 11(3) of Schedule 4 to this Act shall have effect in relation to an offence under paragraph 22 of Schedule 11 to the ^{M14}Finance Act 1969 in respect of a contravention of section 5(11) of that Act (either as originally enacted or as subsequently amended) and to an offence under paragraph 15 of Schedule 4 to the Betting and Gaming Duties Act 1972 in respect of a contravention of section 25 of that Act as it has effect in relation to an offence under section 24 of this Act in respect of a contravention of that section.

Marginal Citations

M14 1969 c. 32.

- 7 Where any Act or document refers either expressly or by implication to an enactment repealed by the Betting and Gaming Duties Act 1972 or this Act, the reference shall, except where the context otherwise requires, be construed as, or as including—

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- (a) in the case of enactments repealed by the said Act of 1972, the corresponding provisions of that Act and this Act; and
- (b) in the case of enactments repealed by this Act, the corresponding provisions of this Act.
- 8 Notwithstanding the repeal by this Act of section 29 of and paragraphs 2 to 5 of Schedule 5 to the Betting and Gaming Duties Act 1972, the amendments made by those paragraphs shall continue to have effect but subject to any modification made by Schedule 5 to this Act.
- 9 Nothing in this Act shall affect gaming licences for periods beginning before 1st October 1981.

^{x2}SCHEDULE 7 **U.K.**

Section 34(2).

REPEALS

Editorial Information

X2 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short title	Extent of Repeal
1972 c. 25.	The Betting and Gaming Duties Act 1972.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 58.
1972 c. 69.	The Horserace Totalisator and Betting Levy Boards Act 1972.	Section 1(6).
1974 c. 30.	The Finance Act 1974.	Section 2(2), as respects England, Wales and Scotland.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 3 and 4.
1976 c. 32.	The Lotteries and Amusements Act 1976.	In Schedule 4, paragraph 8.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in paragraph 12, in Part I of the Table, the entries relating to the Betting and Gaming Duties Act 1972.
1980 c. 48.	The Finance Act 1980.	Sections 6 and 7(1). Schedule 5 and Part I of Schedule 6.
1981 c. 35.	The Finance Act 1981.	In section 9, in subsection (1) the words from “section 1(2) (b)” to “and”, subsections

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(2), (3), (4), (5), (7) and in subsection (8) the words from “subsections (2)” to “subsections (5)”.

Schedule 5.

Status:

Point in time view as at 01/04/2011.

Changes to legislation:

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