

Status: Point in time view as at 13/08/2009.

Changes to legislation: Finance Act 2007, Part 2 is up to date with all changes known to be in force on or before 16 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 25

AMENDMENTS CONNECTED WITH GAMBLING ACT 2005

PART 2

AMENDMENTS OF BGDA 1981

Introductory

3 BGDA 1981 is amended as follows.

Bookmakers: spread bets

4 (1) Section 3 (bookmakers: spread bets) is amended as follows.

(2) In subsection (1), omit paragraph (b) (together with the “and” before it).

(3) For subsection (2) substitute—

“(2) A bet is a spread bet if it constitutes a contract the making or accepting of which is a regulated activity within the meaning of section 22 of the Financial Services and Markets Act 2000.”

Liability to pay general betting duty

5 In section 5B(3)(a) (liability to pay general betting duty), for “bookmaker's permit” substitute “ general betting operating licence (in Great Britain), or a bookmaker's permit (in Northern Ireland), ”.

Commencement Information

II Sch. 25 para. 5 in force at 1.9.2007 by S.I. 2007/2532, art. 2

Bet-brokers

6 In section 5C(5) (bet-brokers: cases where section 5C does not apply), omit paragraph (b) (together with the “or” before it).

Definitions for purposes of betting duties

7 (1) Section 12(4) (definitions for purposes of Part 1) is amended as follows.

(2) In the definition of “betting office licence”, omit paragraph (a) (together with the “and” following it).

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- (3) In the definition of “bookmaker's permit”, omit paragraph (a) (together with the “and” following it).
- (4) After that definition insert—
 ““general betting operating licence” has the same meaning as in Part 5 of the Gambling Act 2005 (see section 65(2)(c)),”.
- (5) Omit the definitions of “meeting”, “totalisator” and “track”.

Commencement Information

- I2** Sch. 25 para. 7(1)(5) in force at Royal Assent see Sch. 25 para. 23
I3 Sch. 25 para. 7(2)-(4) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#) (with [art. 4](#))

Combined bingo

- 8 In section 20A(1) (meaning of “combined bingo”), omit paragraph (a) (together with the “or” following it).

Commencement Information

- I4** [Sch. 25 para. 8](#) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

Definitions for purposes of bingo duty

- 9 (1) Section 20C(2) (definitions for purposes of Part 2) is amended as follows.
- (2) After the definition of “bingo” insert—
 ““bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),”.
- (3) For the definition of “licensed bingo” substitute—
 ““licensed bingo”—
 (a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
 (b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,”.

Commencement Information

- I5** [Sch. 25 para. 9](#) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#) (with [art. 5](#))

Definition of “gaming”

- 10 In section 33(1) (interpretation of Act), for the definition of “gaming” substitute—
 ““gaming” means playing a game of chance for a prize within the meaning of Group 4 of Schedule 9 to the Value Added Tax Act 1994;”.

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I6 Sch. 25 para. 10 in force at 1.9.2007 by S.I. 2007/2532, art. 2

Supplementary provisions as to betting duties

- 11 (1) Schedule 1 (enforcement) is amended as follows.
- (2) Omit paragraph 7 (production of documents etc relating to general betting business or pool betting business).
- (3) In paragraph 15 (cancellation of betting office licence)—
- (a) at the beginning insert—
- “(A1) This paragraph applies only in relation to premises in Northern Ireland.”,
- (b) in sub-paragraph (2), omit “in England or Wales or Northern Ireland”,
- (c) omit sub-paragraphs (3) to (4A), and
- (d) in sub-paragraph (5), omit “in Northern Ireland”.

Commencement Information

I7 Sch. 25 para. 11(1)(2) in force at Royal Assent, see Sch. 25 para 23

I8 Sch. 25 para. 11(3) in force at 1.9.2007 by S.I. 2007/2532, art. 2

Exemptions from bingo duty

- 12 (1) Schedule 3 (exemptions from bingo duty) is amended as follows.
- (2) For paragraph 2B (and the italic cross-heading before it) substitute—

“Non-profit making bingo

- 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),
- 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

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(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.”

(3) In paragraph 5(1) (small-scale amusements provided commercially)—

(a) in paragraph (a), for the words from “premises” to the end substitute “ family entertainment centre within the meaning of the Gambling Act 2005 (see section 238); ”, and

(b) in paragraph (b), for the words from “a permit” to “that Act” substitute “ an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c)) ”.

(4) In paragraph 10(2) (notification to Commissioners by, and registration of, bingo-promoters), in the second sentence, for “the Gaming Act 1968” substitute “ a bingo premises licence ”.

Commencement Information

19 Sch. 25 para. 12 in force at 1.9.2007 by S.I. 2007/2532, art. 2 (with art. 6)

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