



# Finance Act 2014

## 2014 CHAPTER 26

### PART 3

#### GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

### CHAPTER 4

#### GENERAL

#### *Security and enforcement*

#### **174 Fraudulent evasion**

- (1) A person commits an offence if the person is knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of general betting duty, pool betting duty or remote gaming duty.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to—
  - (a) imprisonment for a term not exceeding 12 months,
  - (b) a fine not exceeding—
    - (i) in England and Wales, £20,000 or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided, or
    - (ii) in Scotland or Northern Ireland, the statutory maximum or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided, or
  - (c) both.
- (3) A person guilty of an offence under subsection (1) is liable on conviction on indictment to—
  - (a) imprisonment for a term not exceeding [<sup>F1</sup>14] years,
  - (b) a fine, or

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**Changes to legislation:** Finance Act 2014, Section 174 is up to date with all changes known to be in force on or before 23 June 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) View outstanding changes

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(c) both.

[<sup>F2</sup>(3A) In the application of this section in England and Wales, the reference in subsection (2) (a) to 12 months is to be read as a reference to the general limit in a magistrates' court (or to 6 months in relation to an offence committed before 2 May 2022).]

(4) The reference in subsection (2)(a) to 12 months is to be read as a reference to 6 months in relation to an offence committed—

- <sup>F3</sup>(a) .....
- (b) in Northern Ireland.

(5) Section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 does not apply in relation to the offence under subsection (1), but where such an offence is committed before section 85(1) comes into force the reference in subsection (2)(b)(i) to £20,000 is to be read as a reference to the statutory maximum.

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**Textual Amendments**

- F1** Word in s. 174(3)(a) substituted (22.2.2024) by Finance Act 2024 (c. 3), s. 32(1) (with s. 32(6))
- F2** S. 174(3A) inserted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 30(2)
- F3** S. 174(4)(a) omitted (E.W.) (7.2.2023 at 12.00 p.m.) by virtue of The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), 30(3)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)