
Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES.

SIXTH SCHEDULE

BOOKMAKERS' LICENCE DUTY.

Further Provisions as to Offences.

- 6 (1) If any person—
- (a) in connection with the bookmakers' licence 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 or, with intent to deceive, produces or makes use of any book, account, 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 of the said duty by him or by any other person,
- he shall be liable to an excise penalty of two hundred pounds or treble the amount of the duty to which the statement or document relates or which is sought to be avoided, as the case may be, at the election of the Commissioners :
- Provided that subsections (2) and (3) of section twelve of the Finance Act, 1943 (which confer power on a court to order imprisonment in lieu of, or in addition to, a penalty in certain cases) shall apply as if an offence under this sub-paragraph were such an offence as is mentioned in the said subsection (a).
- (2) Where an offence under the section of this Act relating to the bookmakers' licence duty or under this Schedule has been committed by a body corporate, every person who at the time of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity, and to all the circumstances.