



# Finance Act 1966

## 1966 CHAPTER 18

### PART I

#### CUSTOMS AND EXCISE

##### *Duties relating to betting and gaming.*

#### **12 General betting duty.**

(1) Subject to the provisions of this section, on any bet made on or after 24th October 1966 which—

- (a) is made with a bookmaker in Great Britain otherwise than by way of pool betting or coupon betting ; or
- (b) is made by way of sponsored pool betting or is other wise made by means of facilities provided by the Horserace Totalisator Board ; or
- (c) is made on any event on a track by means of a totalisator on that track and on the day on which that event takes place, being a track which is, or which the Commissioners see fit to treat for the purposes of this paragraph as if it were, a licensed track,

there shall be charged a duty of excise to be known as the general betting duty.

(2) The general betting duty in respect of any bet—

- (a) without prejudice to any regulations made under paragraph 1 of Schedule 3 to this Act, shall be due on the making of the bet;
- (b) shall be of an amount equal to two and a half per cent. of the amount staked ; and
- (c) shall be paid—
  - (i) in the case of a bet with a bookmaker, and without prejudice to subsection (3) of this section, by the bookmaker;
  - (ii) in the case of a bet made as mentioned in subsection (1)(b) of this section, by the Horserace Totalisator Board or other person providing the facilities by means of which the bet is made ;

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- (iii) in the case of such a bet made by means of a totalisator as is mentioned in subsection (1)(c) of this section, by the operator, that is to say, the person who, as principal, operates the totalisator.
- (3) The general betting duty chargeable on any bet made with a bookmaker shall be recoverable jointly and severally from all or any of the following persons, namely—
- (a) that bookmaker;
  - (b) the holder of the bookmaker's permit or betting office licence relating to the business in the course of which, or the premises at which, the bet was made;
  - (c) any person responsible for the management of that business or those premises;
  - (d) where the bookmaker is a company, any director of that company.
- (4) For the purposes of the general betting duty, where a person bets on more than one contingency on the terms that, in the event of his bet being successful in respect of one contingency, his stake on the bet, or his winnings in respect of that contingency, or both, are to provide the stake in respect of another contingency, then, unless he makes his bet on both or all of those contingencies at the same time and on the terms that both his original stake and the whole of his winnings in respect of any of those contingencies are to be the stake in respect of any other contingency on which the bet is made—
- (a) he shall be treated as making a separate bet on each respectively of those contingencies and as staking on each of those separate bets the amount respectively provided for by the terms of the original bet;
  - (b) any of those separate bets which depends on the out come of another or others of them shall be treated as made if and when the conditions on which it depends are satisfied.
- (5) The aggregate amount paid by or debited to the account of the bettor for or on account of or in connection with any bet chargeable with the general betting duty shall be treated for the purposes of that duty as his stake on the bet, notwithstanding that his winnings (if any) are to be computed on part only of that amount, or that part of it is not to be returned to him in the event of his winning, and no deduction shall be made for other benefits secured by the bettor in paying that amount, or for the expenses of any person on account of the duty or otherwise, or for any other matter.
- (6) The pool betting duty shall not be chargeable on any bet made as mentioned in subsection (1)(c) of this section on or after 24th October 1966, and accordingly as from that date—
- (a) except in relation to a bet made before that date, section 1(1) of the Betting Duties Act 1963 (which charges the pool betting duty) shall have effect as if for the words " other than sponsored pool betting " there were substituted the words " which are not chargeable with the general betting duty "; and
  - (b) paragraph 4(a)(i) of Schedule 5 to the Betting, Gaming and Lotteries Act 1963 (which relates to the disposal of amounts staked by means of a totalisator on a dog racecourse) for the words " pool betting duty " there shall be substituted the words " general betting duty ";
- and as from that date bookmakers' licence duty shall cease to be charged.

### 13 Gaming licence duty.

- (1) There shall be charged a duty of excise on a licence (to be known as a gaming licence) authorising the use of premises specified in the licence for the purpose of gaming—

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- (a) by way of bingo only ; or
- (b) by way of bingo or any other game to which this section for the time being applies ;

and, subject to subsection (4) of this section, on and after 1st October 1966 no premises situated in Great Britain or within the limits of the territorial waters of the United Kingdom adjacent to Great Britain shall be used for the purpose of gaming by way of any game to which this section for the time being applies unless a provider of the premises is the holder of the appropriate gaming licence in respect of those premises which is for the time being in force.

- (2) Subject to paragraph 8 of Schedule 3 to this Act, the amount of the duty under this section on a gaming licence in respect of any premises shall be determined in accordance with the following Table:—

TABLE

| Description of premises  | Amount of duty            |                          |
|--|---------------------------|--------------------------|
|  | On licence for bingo only | On licence for all games |
| 1. Premises other than—  | £                         | £                        |
| (a) premises which for rating purposes constitute or are comprised in a hereditament of a rateable value exceeding £1,000; | 100                       | 500                      |
| (b) premises consisting of or comprised in a vessel.   |                           |                          |
| 2. Premises—   | 1,000                     | 5,000                    |
| (a) which for rating purposes constitute or are comprised in a hereditament of a rateable value                            |                           |                          |

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| Description of premises  | Amount of duty            |                          |
|--|---------------------------|--------------------------|
|  | On licence for bingo only | On licence for all games |
| exceeding £1,000 but not exceeding £3,000; or<br>(b) which consist of or are comprised in a vessel.<br><br>3. Premises which for rating purposes constitute or are comprised in a hereditament of a rateable value exceeding £3,000. | 1,000                     | 50,000                   |

- (3) Subject to paragraphs 12 and 13 of Schedule 3 to this Act, a gaming licence shall expire at the end of 30th September next after the date when it is granted.
- (4) A gaming licence shall not be required—
- (a) for any gaming carried on both in a private dwelling and on a domestic occasion ;
  - (b) for any gaming carried on in such circumstances that, by virtue of section 48 or 49 of the Betting, Gaming and Lotteries Act 1963, section 32 of that Act does not apply thereto;
  - (c) for gaming by way of bingo in such circumstances that section 37 of that Act applies thereto ;
  - (d) for gaming by way of bingo carried on as an activity of a club where—
    - (i) the subscription for membership of the club does not exceed one pound a year ; and
    - (ii) not more than one payment by way of a charge for admission to any premises constituting or including the place at which the gaming is carried on falls to be made in order to enable a person to take part in the gaming, and that payment does not exceed sixpence; and
    - (iii) no other payment is required to be or have been made, and no obligation to make any other payment is required to be incurred, in order to enable a person to take part in the gaming.
- (5) Without prejudice to subsections (6) and (7) of this section, the games in addition to bingo to which this section applies are baccarat, big six, blackjack, boule, chemin de fer, chuck-a-luck, craps, crown and anchor, faro, faro bank, hazard, poker dice, pontoon, roulette, trente et quarante, vingt-et-un, and wheel of fortune.
- (6) The Treasury may by order made by statutory instrument add to the games mentioned in subsection (5) of this section any game not for the time being mentioned therein if it appears to the Treasury proper so to do for the protection of the revenue, having

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regard to the character of the game and the circumstances in which it is played; but a statutory instrument containing an order under this subsection shall be laid before the Commons House of Parliament after being made, and the order shall cease to have effect at the end of twenty-eight days after the day on which it is made (but without prejudice to anything previously done under the order or to the making of a new order) unless at some time before the end of those twenty-eight days the order is approved by resolution of that House ; and, in reckoning for the purposes of this subsection any period of twenty-eight days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

- (7) Any reference in this section or in any order under subsection (6) thereof to a particular game shall be taken to include a reference to any game (by whatever name called) which is essentially similar to that game; and in proceedings relating to the gaming licence duty under the excise Acts an averment in any process that a particular game is essentially similar to another particular game shall, until the contrary is proved, be sufficient evidence that it is so.

#### **14 Gaming machine licence duty.**

- (1) There shall be charged a duty of excise on a licence (to be known as a gaming machine licence) authorising the person to whom it is granted to cause or permit a gaming machine of the type appropriate to the rate of duty charged to be made available for play on premises specified in the licence; and, subject to subsection (2) of this section, on and after 1st October 1966 no gaming machine shall be brought onto or kept on any premises on which gaming by means of such a machine takes place, being premises situated in Great Britain or within the limits of the territorial waters of the United Kingdom adjacent to Great Britain, unless for each such machine on the premises (whether or not in a condition to be made available for play) there is in force and on those premises a gaming machine licence in respect of those premises which is, in accordance with subsection (3) of this section, applicable to that machine.
- (2) A gaming machine licence shall not be required in respect of any premises where—
- (a) any gaming machine on those premises is there in such circumstances that, by virtue of section 49 or 50 of the Betting, Gaming and Lotteries Act 1963, section 33 of that Act does not apply to gaming by means thereof; or
  - (b) any gaming machine on those premises is there for the purposes only of an entertainment to which section 43 of that Act applies and the requirements set out in section 49(3)(a) to (d) and (4) of that Act are complied with while it is on those premises.
- (3) A gaming machine licence in respect of any premises shall be regarded as applicable to a particular gaming machine on those premises only if—
- (a) it was charged with duty under this section of the amount which, in accordance with subsection (4) of this section, is appropriate to that machine ; and
  - (b) it was granted—
    - (i) in the case of a machine owned by a person who controls the use of such machines while on those premises, to that person;
    - (ii) in any other case, to the supplier of the machine.
- (4) The amount of the duty under this section—
- (a) on a licence relating to a gaming machine in the case of which the game played by means thereof is made playable by the insertion into the machine

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of a coin or coins lawfully current in the United Kingdom of a denomination or aggregate denomination not exceeding threepence, shall be £37 10s.;

(b) in any other case, shall be £75.

(5) Subject to paragraph 13 of Schedule 3 to this Act, a gaming machine licence shall expire at the end of 30th September falling between three and fifteen months after the date when it is granted.

## **15 Additional or supplementary provisions as to duties on betting or gaming.**

(1) Where particulars of an intended bet on which the general betting duty or pool betting duty would be chargeable and the stake on that bet are collected for transmission to the person by whom that duty would fall to be paid by some other person, whether or not a bookmaker, who holds himself out as available for so collecting and transmitting them, but are in fact not so transmitted, the bet shall be deemed to have been made but the duty in respect thereof shall be paid by that other person.

(2) Subject to subsection (3) of this section—

- (a) section 2 of the Betting Duties Act 1963 (which prohibits certain activities with a view to protecting the revenue derived from the pool betting duty) shall have effect for the purposes of the general betting duty as well as the pool betting duty and, in addition to the bets to which it already applies, shall apply to all bets made on or after 24th October 1966 with a bookmaker outside Great Britain, whether or not made by way of pool betting or coupon betting; and
- (b) any bookmaker in Great Britain who on or after 24th October 1966 makes or offers to make with a bookmaker outside Great Britain any bet to which the said section 2 applies shall be guilty of an offence under that section.

(3) The said section 2 shall not apply—

- (a) to any bet—
  - (i) made by way of pool betting or coupon betting and otherwise than by means of a totalisator; or
  - (ii) made with a bookmaker otherwise than by way of pool betting or coupon betting,

where the promoter of the pool betting or coupon betting or, as the case may be, the bookmaker is in Northern Ireland or the Isle of Man and the bet is such as to be chargeable with a duty imposed by or under an Act of the Parliament of Northern Ireland or, as the case may be, of Tynwald which corresponds to, and is chargeable on the bet at a rate not less than the appropriate rate of, pool betting duty or, as the case may be, general betting duty ; or

- (b) to any bet made by means of a totalisator situated in a country outside Great Britain on a horse race taking place in that country; or
- (c) to any bet in respect of an event taking place outside Great Britain made by a bookmaker in Great Britain—
  - (i) by means of a totalisator situated outside Great Britain, or
  - (ii) with a bookmaker outside Great Britain,

if it is shown that bets in respect of that event have been made in Great Britain with the first-mentioned bookmaker by other persons.

(4) For the avoidance of doubt, it is hereby declared that nothing contained in or done under the provisions of the Betting Duties Act 1963, sections 12 to 14 of this Act or

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subsection (1) of this section shall make lawful anything which would be unlawful apart from those provisions.

(5) The supplemental provisions set out in Schedule 3 to this Act shall have effect with respect to the duties relating to betting and gaming.

(6) In this section and in the said sections 12 to 14 and Schedule 3, the following expressions have the following meanings respectively, that is to say—

" betting agency permit ", " betting office licence ", " bookmaker ", " bookmaker's permit ", " gaming ", " licensed betting office ", " licensed track ", " sponsored pool betting ", " totalisator " and " track " have the same meanings respectively as for the purposes of the Betting, Gaming and Lotteries Act 1963 ;

" coupon betting " has the same meaning as for the purposes of section 7(3) of the Finance Act 1964 ;

" gaming machine " has the same meaning as for the purposes of section 33 of the Betting, Gaming and Lotteries Act 1963;

" hereditament ", in relation to Scotland, means lands and heritages;

" pool betting ", " promoter " and " winnings " have the same meanings respectively as for the purposes of the Betting Duties Act 1963 ;

" premises " includes any place whatsoever and any means of transport;

" provider ", in relation to any premises used for gaming, means any person having a right to control the admission of persons to those premises, whether or not he also has a right to control the admission of persons to the gaming;

" rateable value ", in relation to any hereditament, means (without prejudice to paragraph 8 of Schedule 3 to this Act) the rateable value shown in the valuation list as for the time being in force ;

" supplier ", in relation to a gaming machine on any premises, means—

(a) subject to paragraph (b) of this definition, the person by whom the machine was supplied to the person who controls its use while on those premises; or

(b) if the interest in that machine of the person by whom it was so supplied has subsequently been transferred to some other person, the person for the time being entitled to that interest;

" valuation list ", in relation to Scotland, means valuation roll.