



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

**U.K.**

An Act to consolidate certain enactments concerning the duties of excise relating to betting and gaming. [30th October 1981]

### PART I **U.K.**

#### BETTING DUTIES

##### *General betting duty*

#### 1 **General betting duty.** **U.K.**

(1) Subject to the provisions of this Part of this Act, on any bet [<sup>F1</sup>which is not an on-course bet and] which—

- (a) is made with a bookmaker in [<sup>F2</sup>the United Kingdom] otherwise than by way of pool betting or coupon betting, or
- (b) is made by way of sponsored pool betting or is otherwise made by means of facilities provided by the Horserace Totalisator Board and is not a bet made with the Board by way of coupon betting, or
- (c) is made on any event on a track to which this paragraph applies by means of a totalisator on that track and on the day on which that event takes place,

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

(2) General betting duty shall—

- (a) .....<sup>F3</sup>
- (b) .....<sup>F3</sup>, be of an amount equal to [<sup>F4</sup>7.75 per cent.] of the amount staked.

(3) Paragraph (c) of subsection (1) above applies—

- (a) to any track in respect of which there is for the time being in force a track betting licence granted under Schedule 3 to the <sup>M1</sup>Betting, Gaming and

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Lotteries Act 1963 <sup>F5</sup> or Article 37 of the <sup>M2</sup> Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985], and

- (b) to any track which the Commissioners see fit to treat for the purposes of that paragraph as if it were such a track.

**Textual Amendments**

- F1 Words inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 3(1)(a)
- F2 Words substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 1(1)
- F3 Words repealed by Finance Act 1987 (c. 16, SIF 12:2), ss. 3(1)(b), 72(7), Sch. 16 Pt. II Note 1
- F4 Words in s. 1(2) substituted (16.3.1992 in relation to bets made on or after 1.4.1992) by Finance Act 1992 (c. 20), s. 5(1)(2)
- F5 Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 1(2)

**Marginal Citations**

- M1 1963 c. 2(12:1).
- M2 S.I. 1985/1204 (N.I. 11).

**2 Payment and recovery of general betting duty. U.K.**

- (1) The general betting duty in respect of any bet shall, without prejudice to any regulations made under paragraph 2 of Schedule 1 to this Act, be due on the making of the bet and shall be paid—
  - (a) in the case of a bet with a bookmaker, and without prejudice to subsection (2) below, by the bookmaker;
  - (b) in the case of a bet made as mentioned in section 1(1)(b) of this Act, by the Horserace Totalisator Board or other person providing the facilities by means of which the bet is made;
  - (c) in the case of such a bet made by means of a totalisator as is mentioned in section 1(1)(c) of this Act, by the operator.
- (2) 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—
  - (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.

**3 <sup>F6</sup> ..... U.K.**

**Textual Amendments**

- F6 S. 3 repealed by Finance Act 1987 (c. 16, SIF 12:2), s. 72(7), Sch. 16 Pt. II Note 1

**4 Bets of more than one contingency. U.K.**

- (1) For the purposes of 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

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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, subject to subsection (2) below—

- (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 outcome of another or others of them shall be treated as made if and when the conditions on which it depends are satisfied.

- (2) Subsection (1) above shall not apply where the person concerned bets on both or all of the 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.

## 5 Calculation of stake. **U.K.**

The aggregate amount paid by or debited to the account of a person making a bet chargeable with general betting duty for, or on account of, or in connection with, the bet shall be treated for the purposes of that duty as his stake on the bet, notwithstanding—

- (a) that his winnings (if any) are to be computed on part only of that amount, or
- (b) that part of that amount 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 person making the bet in paying that amount, or for the expenses of any person on account of the duty or otherwise, or for any other matter.

VALID FROM 10/07/2003

### <sup>F7</sup> <sup>F8</sup>5AA Relief for losses **U.K.**

- (1) This section applies where the amount of a person's net stake receipts for an accounting period in respect of a class of bets (calculated in accordance with section 5(1)) is a negative amount.
- (2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net stake receipts in respect of the same class of bets for that period.
- (3) If the amount of those net stake receipts for that following accounting period—
- (a) is not a positive amount, or
  - (b) is less than the amount carried forward,
- the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net stake receipts for that period in respect of the same class of bets.

#### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

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**F8** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)

VALID FROM 10/07/2003

**F9 5AB Betting exchanges U.K.**

- (1) This section applies where—
- (a) one person makes a bet with another person using facilities provided by a third person in the course of a business, and
  - (b) that business is one that does not involve the provision of premises for use by persons making or taking bets.
- (2) General betting duty shall be charged on the amounts (“commission charges”) that the parties to the bet are charged, whether by deduction from winnings or otherwise, for using those facilities.
- (3) No deductions shall be allowed from commission charges.
- (4) The amount of duty charged under this section in respect of bets determined in an accounting period shall be 15 per cent of the commission charges relating to those bets.
- (5) For the purposes of this section, and section 5B(4) so far as relating to this section, a person who arranges for facilities relating to a bet to be provided by another person shall be treated as providing them himself (and the other person shall not).]]

**Textual Amendments**

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1](#); [S.I. 2001/3089, art. 2](#)
- F8** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)
- F9** S. 5AB inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(2\)](#)

VALID FROM 06/10/2001

**F10 5A Multiple bets U.K.**

- (1) Subject to subsection (3), this section applies where—
- (a) a person bets on more than one contingency, and
  - (b) he bets on terms that if his bet in respect of one contingency is successful the stake or winnings will be carried forward as the stake in respect of another contingency.
- (2) Where this section applies—
- (a) the person mentioned in subsection (1)(a) shall be treated for the purposes of sections 2 to 4 as making a separate bet on each contingency, and

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- (b) each bet which depends on the result of an earlier bet shall be treated as being made at the time of that result.
- (3) This section does not apply where a person bets on more than one contingency if—
  - (a) the betting takes the form of a single bet or of bets placed at a single time, and
  - (b) the terms mentioned in subsection (1) do not permit the arrangement for carrying forward to be varied or terminated.
- (4) In subsection (1)(b) the reference to “the stake or winnings” includes a reference to—
  - (a) any part of the stake,
  - (b) any part of the winnings, and
  - (c) any combination of stake and winnings.

### Textual Amendments

**F10** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

VALID FROM 06/10/2001

### **F11** **5B** Liability to pay **U.K.**

- (1) At the end of each accounting period all general betting duty chargeable in respect of bets made in the period shall become due.
- (2) In the case of bets made with a bookmaker in an accounting period the general betting duty shall be paid—
  - (a) when it becomes due, and
  - (b) by the bookmaker.
- (3) But general betting duty which is due to be paid by a bookmaker in respect of bets may be recovered from the following persons as if they and the bookmaker were jointly and severally liable to pay the duty—
  - (a) the holder of a bookmaker’s permit for the business in the course of which the bets were made;
  - (b) a person responsible for the management of that business;
  - (c) where the bookmaker is a company, a director.
- (4) In the case of bets made in an accounting period by means of facilities provided by a person as described in section 4(1) to (3) the general betting duty shall be paid—
  - (a) when it becomes due, and
  - (b) by the person who provides the facilities.
- (5) This section is without prejudice to paragraph 2 of Schedule 1 to this Act or regulations made under it.

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### Textual Amendments

- F11** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

VALID FROM 06/10/2001

### <sup>F12</sup>5C **Bet-brokers** **U.K.**

- (1) This section applies where—
  - (a) one person (the “bettor”) makes a bet with another person (the “bet-taker”) using facilities provided in the course of a business by a third person (the “bet-broker”), or
  - (b) one person (the “bet-broker”) in the course of a business makes a bet with another person (the “bet-taker”) as the agent of a third person (the “bettor”) (whether the bettor is a disclosed principal or an undisclosed principal).
- (2) For the purposes of sections 2 to 5B—
  - (a) the bet shall be treated as if it were made by the bettor with the bet-broker and not with the bet-taker,
  - (b) the bet-broker shall be treated as a bookmaker in respect of the bet,
  - (c) the aggregate of amounts due to be paid by the bettor in respect of the bet shall be treated as being due to the bet-broker, and
  - (d) a sum paid by the bet-taker by way of winnings in respect of the bet shall be treated as having been paid by the bet-broker at that time and for that purpose.
- (3) But subsection (2) does not apply to a bet if—
  - (a) the bet-taker holds a bookmaker’s permit, and
  - (b) the bet would not be an on-course bet if the bet-broker were making the bet with the bet-taker as principal.
- (4) In the case of a bet which is excluded from subsection (2) by virtue of subsection (3), for the purposes of sections 2 to 5B—
  - (a) the bet shall be treated as if it were made separately by the bettor with the bet-broker and by the bet-broker with the bet-taker,
  - (b) the bet-broker shall be treated as a bookmaker in respect of the bet,
  - (c) the aggregate of amounts due to be paid by the bettor in respect of the bet shall be treated as being due separately to the bet-broker and to the bet-taker (and any amount due to be paid by the bet-broker to the bet-taker shall be disregarded), and
  - (d) a sum paid by the bet-taker by way of winnings in respect of the bet shall be treated as having been paid separately by the bet-taker and by the bet-broker at that time and for that purpose (and any sum paid by the bet-broker shall be disregarded).
- (5) This section does not apply—
  - (a) to bets made by way of pool betting, or

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- (b) to bets made using facilities provided by a person holding (and relying on) a betting agency permit (within the meaning of section 9(2)(c)(ii) of the Betting, Gaming and Lotteries Act 1963).
- (6) Where there is any doubt as to which of two persons is the bettor and which the bet-taker for the purposes of subsection (1)(a), whichever of the two was the first to use the facilities of the bet-broker to offer the bet shall be treated as the bet-taker.

**Textual Amendments**

**F12** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

VALID FROM 06/10/2001

**F13 5D Accounting period U.K.**

- (1) For the purposes of sections 2 to 5C—
  - (a) each calendar month is an accounting period, but
  - (b) the Commissioners may provide in regulations under paragraph 2 of Schedule 1 to this Act for some other specified period to be an accounting period.
- (2) Regulations made by virtue of subsection (1)(b) may—
  - (a) make provision which applies generally or only in relation to a specified person or class of person;
  - (b) make different provision for different purposes;
  - (c) make transitional provision.

**Textual Amendments**

**F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

**F13** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

*Pool betting duty*

VALID FROM 10/07/2003

**F14 F15 7ZA Relief for losses U.K.**

(1) This section applies where the amount of a person’s net pool betting receipts for an accounting period is a negative amount.

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- (2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net pool betting receipts for that period.
- (3) If the amount of the net pool betting receipts for that following accounting period—
- (a) is not a positive amount, or
  - (b) is less than the amount carried forward,
- the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net pool betting receipts for that period.]

#### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by **Finance Act 2002 (c. 23)**, s. 12, **Sch. 4 Pt. 1 para. 2**
- F15** S. 7ZA inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14)**, s. 6(5)

VALID FROM 31/03/2002

#### 7A Calculating net pool betting receipts **U.K.**

For the purposes of section 7, the amount of a person's net pool betting receipts for an accounting period is—

$$S + E - W$$

where—

S is the aggregate of amounts falling due to the person in the accounting period in respect of dutiable pool bets,

E is the aggregate of expenses and profits falling within section 7E(2) that are attributable to the accounting period, and

W is the aggregate of amounts paid by the person in the accounting period by way of winnings on dutiable pool bets (irrespective of when the bets were made or determined).

#### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**



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- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

VALID FROM 31/03/2002

**7B Net pool betting receipts: meaning of “dutable pool bet” U.K.**

- (1) For the purposes of a calculation under section 7A of the amount of a person’s net pool betting receipts for any accounting period, a bet (wherever made) is a “dutable pool bet” if—
  - (a) the bet is made by way of pool betting, and
  - (b) the following conditions are satisfied.
- (2) The first condition is that—
  - (a) the bet is made by means of a totalisator situated in the United Kingdom and that person is the operator, or
  - (b) the bet is made otherwise than by means of a totalisator and that person is the promoter and is in the United Kingdom.
- (3) The second condition is that the bet is not—
  - (a) made by way of sponsored pool betting,
  - (b) made as mentioned in section 4(3), or
  - (c) made for community benefit.
- (4) The third condition is that if the bet was made before 31st March 2002, at least one event to which it relates takes place on or after that date.

VALID FROM 31/03/2002

**7C Net pool betting receipts: calculating stake money U.K.**

- (1) This section applies for the purpose of calculating S in a calculation under section 7A.
- (2) Any payment that entitles a person to make a bet shall, if he makes the bet, be treated as stake money on the bet.
- (3) All payments made—
  - (a) for or on account of or in connection with bets that are dutable pool bets for the purposes of the calculation,
  - (b) in addition to the stake money, and
  - (c) by the persons making the bets,
 shall be treated as amounts due in respect of the bets except in so far as the contrary is proved by the person whose net pool betting receipts are being calculated.

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### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

VALID FROM 31/03/2002

### 7D Net pool betting receipts: when stakes etc fall due **U.K.**

- (1) Subsections (2) to (5) apply for the purpose of calculating S in a calculation under section 7A but have effect subject to any regulations under subsection (6).
- (2) Where—
  - (a) a person makes a bet, and
  - (b) the bet relates to a single event, or to two or more events all taking place on the same day,
 any sum due to a person in respect of the bet shall be treated as falling due on the day on which the event or events take place.
- (3) Where—
  - (a) a person makes a bet, and
  - (b) subsection (2) does not apply,
 any sum due to a person in respect of the bet shall (subject to subsection (5)) be treated as falling due when the bet is made.
- (4) Subsections (2) and (3) have effect in relation to a sum irrespective of when it is actually paid or required to be paid (even where a sum that those subsections require to be treated as falling due on or after 31st March 2002 was actually paid, or required to be paid, before that date).
- (5) As respects a bet made before 31st March 2002 that relates to events at least one of which takes place before that date and at least one of which takes place on or after that date, any sum paid on or after that date in respect of the bet shall be treated as falling due when it is paid.
- (6) The Commissioners may by regulations make provision as to when any sum due to a person in respect of a bet is to be treated as falling due for the purpose of calculating S in a calculation under section 7A.
- (7) Provision made by regulations under subsection (6) may not provide for a sum due to a person in respect of a bet to be treated as falling due—
  - (a) earlier than when the bet is made, or
  - (b) later than when the bet is determined.
- (8) Regulations made under subsection (6) may—
  - (a) make provision that applies generally or only in relation to a specified description of bet;
  - (b) make different provision for different purposes;

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- (c) make provision relating to bets made before the regulations are made (including bets made before the passing of the Finance Act 2002);
- (d) make transitional provision.

### Textual Amendments

**F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

**F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

VALID FROM 31/03/2002

### **7E Net pool betting receipts: expenses and profits** **U.K.**

- (1) Subsections (2) and (3) apply for the purpose of calculating E in a calculation under section 7A.
- (2) The expenses and profits falling within this subsection are (subject to subsection (3))
  - (a) those of the person whose net pool betting receipts are being calculated, and
  - (b) those of any other person concerned with or benefiting from the promotion of the betting concerned.
- (3) Expenses and profits do not fall within subsection (2) so far as they are—
  - (a) provided out of amounts due, in respect of bets that are dutiable pool bets for the purposes of the calculation, to the person whose net pool betting receipts are being calculated, or
  - (b) referable to matters other than—
    - (i) the promotion or management of the betting concerned, or
    - (ii) activities ancillary to, or connected with, such promotion or management.
- (4) The Commissioners may by regulations make provision as to the accounting period to which expenses and profits falling within subsection (2) are to be treated as attributable for the purpose of calculating E in a calculation under section 7A.
- (5) Regulations made under subsection (4) may—
  - (a) make provision that applies generally or only in relation to a specified description of bet;
  - (b) make different provision for different purposes;
  - (c) make provision applying in respect of expenses incurred, and profits accruing, before the regulations are made (including any incurred or accruing before the passing of the Finance Act 2002);
  - (d) make transitional provision.

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### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

VALID FROM 31/03/2002

### 7F Net pool betting receipts: calculating winnings **U.K.**

- (1) Subsections (2) to (5) apply for the purpose of calculating W in a calculation under section 7A.
- (2) The reference to paying an amount to a person includes a reference to holding it in an account if the person is notified that the amount is being held for him in the account and that he is entitled to withdraw it on demand.
- (3) The return of a stake shall be treated as a payment by way of winnings.
- (4) Only payments of money shall be taken into account.
- (5) Where a bet made before 31st March 2002 relates to events at least one of which takes place before that date and at least one of which takes place on or after that date, no account shall be taken of any payment by way of winnings on the bet.
- (6) The Commissioners may by regulations make provision as to when amounts paid by way of winnings are to be treated as being paid for the purposes of calculating W in a calculation under section 7A.
- (7) Regulations made under subsection (6) may—
  - (a) make provision that applies generally or only in relation to a specified description of bet;
  - (b) make different provision for different purposes;
  - (c) make provision applying in respect of amounts paid before the regulations are made (including amounts paid before the passing of the Finance Act 2002);
  - (d) make transitional provision.

### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

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VALID FROM 31/03/2002

**8A Meaning of “bet made for community benefit” in sections 6 to 8 U.K.**

- (1) For the purposes of sections 6 to 8 (but subject to any direction under subsection (3)), a bet is made “for community benefit” if—
  - (a) the promoter of the betting concerned is a community society or is bound to pay all benefits accruing from the betting to such a society, and
  - (b) the person making the bet knows, when making it, that the purpose of the betting is to benefit such a society.
- (2) In the case of a bet made by means of a totalisator, the reference in subsection (1) to the promoter of the betting concerned is a reference to the operator.
- (3) The Commissioners may direct that any bet specified by the direction, or of a description so specified, is not a bet made for community benefit.
- (4) The power conferred by subsection (3) may not be exercised unless the Commissioners consider that an unreasonably large part of the amounts paid in respect of the bets concerned will, or may, be applied otherwise than—
  - (a) in the payment of winnings, or
  - (b) for the benefit of a community society.
- (5) In this section “community society” means—
  - (a) a society established and conducted for charitable purposes only, or
  - (b) a society established and conducted wholly or mainly for the support of athletic sports or athletic games and not established or conducted for purposes of private gain.
- (6) In this section “society” includes any club, institution, organisation or association of persons, by whatever name called.

**Textual Amendments**

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

VALID FROM 31/03/2002

**8B Meaning of “accounting period” in sections 6 to 8 U.K.**

- (1) For the purposes of sections 6 to 8—
  - (a) each period that ends with the last Saturday in a calendar month, and begins with the Sunday immediately following the previous such Saturday, is an accounting period, but

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- (b) the Commissioners may by regulations make provision for some other specified period to be an accounting period.
- (2) Regulations made under subsection (1)(b) may—
- (a) make provision that applies generally or only in relation to a specified person or class of person;
  - (b) make different provision for different purposes;
  - (c) make transitional provision.

#### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

VALID FROM 31/03/2002

#### 8C Meaning of “bet” in sections 6 to 8A **U.K.**

- (1) For the purposes of sections 6 to 8A, “bet” does not include the taking of a ticket or chance in a lottery.
- (2) Where payments are made for the chance of winning any money or money’s worth on terms under which the persons making the payments have a power of selection that may (directly or indirectly) determine the winner, those payments shall be treated as bets for the purposes of sections 6 to 8A notwithstanding that the power is not exercised.
- (3) Subsection (2) has effect subject to section 12(3).
- (4) Where any payment entitles a person to take part in a transaction that is, on his part only, not a bet made by way of pool betting by reason of his not in fact making any stake as if the transaction were such a bet, the transaction shall be treated as such a bet for the purposes of pool betting duty (and section 7C(3) shall apply to any such payment).]]

#### Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F14** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

#### 6 Pool betting duty. **U.K.**

- (1) There shall be charged a duty of excise, to be known as pool betting duty—

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- (a) subject to subsection (2) below, on all bets made by way of pool betting, wherever made, and
  - (b) on all bets made at fixed odds with the Horserace Totalisator Board or a bookmaker in <sup>F16</sup>the United Kingdom] by way of coupon betting, not being bets made by way of sponsored pool betting or made as mentioned in section 1(1)(c) above.
- (2) Bets made by way of pool betting are chargeable with pool betting duty only if—
- (a) in the case of bets made by means of a totalisator, the totalisator is situated in <sup>F16</sup>the United Kingdom];
  - (b) in the case of bets made otherwise than by means of a totalisator, the promoter of the betting is in <sup>F16</sup>the United Kingdom].
- (3) For the purposes of this section and sections 7 and 8 below (except in their application to coupon betting)—
- (a) subject to paragraph (b) and section 12(3) below, where payments are made for the chance of winning any money or money’s worth on terms under which the persons making the payments have a power of selection which may (directly or indirectly) determine the winner, those payments shall be treated as bets notwithstanding that the power is not exercised;
  - (b) “bet” does not include the taking of a ticket or chance—
    - (i) in any lottery which is declared by section 3, 4 or 25(6) of the <sup>M3</sup>Lotteries and Amusements Act 1976 <sup>F17</sup>or, as the case may be, Article 133 or 134 of, or paragraph 6 of Schedule 20 to, the <sup>M4</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985] not to be unlawful; or
    - (ii) <sup>F18</sup>in Great Britain] in any society’s lottery or local lottery within the meaning of section 5 or 6 of that Act, in which the relevant monetary limits are not exceeded. <sup>F19</sup>or
    - (iii) in Northern Ireland, in any society’s lottery within the meaning of Article 2(2) of that Order which is not unlawful under that Order.]
- (4) In subsection (3) above “relevant monetary limits” means the limits referred to in section 5(3)(d)(i) and subsections (2), (5), (6) and (8) of section 11 of the said Act of 1976 as those sections have effect on 1st July 1981 or such other limits as the Commissioners may by order provide.

#### Textual Amendments

- F16** Words substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 2(1)
- F17** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 2(2)(a)
- F18** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 2(2)(b)
- F19** S. 6(3)(b)(iii) added by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 2(2)(c) (as to commencement see s. 6(3)(5) and S.R. (N.I.) 1987 Nos. 6, 185)

#### Modifications etc. (not altering text)

- C1** S. 6(3) amended by S.I. 1989/1358, art. 2

#### Marginal Citations

- M3** 1976 c. 32(12:1).
- M4** S.I. 1985/1204 (N.I. 11).

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## 7 Amount of pool betting duty. **U.K.**

- (1) The amount of the pool betting duty shall be equal . . . <sup>F20</sup> to [<sup>F21</sup>37.50 per cent.] of the aggregate of—
- (a) the amount of the stake money paid, and
  - (b) the expenses and profits described in subsection (4) below (but subject to subsection (5) below).
- (2) . . . . . <sup>F22</sup>
- (3) For the purposes of pool betting duty, any payment which entitles a person to make a bet by way of pool betting or coupon betting shall, if he makes the bet, be treated as stake money on the bet; and this subsection shall apply to any payment entitling a person to take part in a transaction which is, on his part, only not a bet made by way of pool betting or coupon betting by reason of his not in fact making any stake as if the transaction were such a bet, and the transaction shall accordingly be treated as a bet for the purposes of pool betting duty.
- (4) The expenses and profits referred to in subsection (1)(b) above are the expenses and profits of the promoter of the betting or any other person concerned with or benefiting from the promotion of the betting so far as they are not provided for out of the stake money and are not shown to be referable to matters other than the promotion and management of the betting and activities ancillary thereto or connected therewith; and all payments made for or on account of or in connection with any bets made by way of pool betting or coupon betting in addition to the stake money by the persons making the bets shall be treated as representing amounts on which duty is (subject to subsection (5) below) chargeable by virtue of subsection (1)(b) above except in so far as the promoter of the betting proves the contrary.
- (5) There shall be excepted from any charge to duty under this section the amount of any benefit accruing from the betting to a society established and conducted for charitable purposes only or to a society established and conducted wholly or mainly for the support of athletic sports or athletic games and not established or conducted for purposes of private gain, if the benefit is provided by means of payments made by persons making bets and those persons know, when making the payments, that their purpose is to provide the benefit.

In this subsection “society” includes any club, institution, organisation or association of persons, by whatever name called.

### Textual Amendments

**F20** Words repealed by [Finance Act 1990 \(c. 29, SIF 12:2\)](#), s. 132, [Sch. 19 Pt. I](#)

**F21** Words in s. 7(1) substituted by [Finance Act 1991 \(c. 31, SIF 12:2\)](#), s. 5(1)(2) (with application in relation to bets made at any time by reference to an event taking place on or after 17.8.1991)

**F22** [S. 7\(2\)](#) repealed by [Finance Act 1990 \(c. 29, SIF 12:2\)](#), s. 132, [Sch. 19 Pt. I](#)

## <sup>F23</sup>8 Payment and recovery of pool betting duty. **U.K.**

- (1) Pool betting duty shall be paid—
- (a) in the case of bets made by means of totalisator, by the operator and,
  - (b) in the case of other bets, by the promoter.



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(2) The pool betting duty chargeable on any bet shall be recoverable jointly and severally from all or any of the following persons—

- (a) the conductor of the dutiable betting by way of which the bet was made;
- (b) any other person responsible for the management of any premises or totalisator in respect of which that conductor has made entry or given notice in accordance with paragraph 4(2) or (4) of Schedule 1 to this Act;
- (c) where a person within paragraph (a) or (b) above is a company, any director of that company.

(3) In this section—

“conductor of dutiable betting” means a person carrying on a business the carrying on of which involves or may involve any sums becoming payable by him by way of pool betting duty;

“dutiable betting” means betting by way of pool betting or coupon betting.

#### Textual Amendments

**F23** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, Sch. 4 Pt. 1 para. 2

### General

## 9 Prohibitions for protection of revenue. U.K.

(1) Any person who—

- (a) conducts in [<sup>F24</sup>the United Kingdom] any business or agency for the negotiation, receipt or transmission of bets to which this section applies, or
- (b) knowingly issues, circulates or distributes in [<sup>F24</sup>the United Kingdom], or has in his possession for that purpose, any advertisement or other document inviting or otherwise relating to the making of such bets, or
- (c) being a bookmaker in [<sup>F24</sup>the United Kingdom], makes or offers to make any such bet with a bookmaker outside [<sup>F24</sup>the United Kingdom],

shall be guilty of an offence.

(2) Except as mentioned in subsection (3) below, this section applies to—

- (a) all bets made by way of pool betting or coupon betting unless—
  - (i) in the case of bets made by means of a totalisator, the totalisator is situated in [<sup>F24</sup>the United Kingdom],
  - (ii) in the case of bets made otherwise than by means of a totalisator, the promoter of the betting is in [<sup>F24</sup>the United Kingdom]; and
- (b) all bets made with a bookmaker outside [<sup>F24</sup>the United Kingdom] (whether or not made by way of pool betting or coupon betting).

(3) This section does 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

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- (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 . . . <sup>F25</sup> the Isle of Man and the bet is such as to be chargeable with a duty imposed by or under an Act . . . <sup>F25</sup> 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 [<sup>F24</sup>the United Kingdom] on a horse race taking place in that country; or
- (c) to any bet in respect of an event taking place outside [<sup>F24</sup>the United Kingdom] made by a bookmaker in [<sup>F24</sup>the United Kingdom]—
- (i) by means of a totalisator situated outside [<sup>F24</sup>the United Kingdom], or
- (ii) with a bookmaker outside [<sup>F24</sup>the United Kingdom],
- if it is shown that bets in respect of that event have been made in [<sup>F24</sup>the United Kingdom] with the first-mentioned bookmaker by other persons.
- (4) A person guilty of an offence under this section shall be liable—
- (a) on summary conviction to a penalty of the prescribed sum or, in the case of a second or subsequent conviction, to a penalty of the prescribed sum or to imprisonment for a term not exceeding three months or to both, or
- (b) on conviction on indictment to a penalty of any amount or, in the case of a second or subsequent conviction, to a penalty of any amount or to imprisonment for a term not exceeding one year or to both.
- (5) A person who makes or tries to make a bet, or who gets or tries to get any advertisement or other document given or sent to him, shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.
- (6) Section 6(3) above shall have effect for the purposes for subsections (2)(a) and (5) above (except in their application to coupon betting) as it has effect for the purposes of sections 6 to 8 above.

#### Textual Amendments

**F24** Words substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 3\(1\)](#)

**F25** Words repealed by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), ss. 6, 114(6), [Sch. 4 para. 3\(2\)](#), [Sch. 23 Pt. III](#)  
Notes (a), (b)

VALID FROM 25/07/2002

#### <sup>F26</sup>9A Further prohibitions for protection of revenue: overseas bet-brokers **U.K.**

- (1) A person shall be guilty of an offence if—
- (a) he knowingly issues, circulates or distributes in the United Kingdom, or has in his possession for that purpose, any advertisement or other document inviting the use of or otherwise relating to bet-broking services, and
- (b) any person providing any of the bet-broking services concerned—
- (i) is outside the United Kingdom, and

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(ii) provides them in the course of a business.

(2) In this section “bet-broking services” means—

- (a) facilities provided by a person that may be used by other persons in making bets with third persons, or
- (b) a person’s services of acting as agent for other persons in making bets on their behalf with third parties (whether the persons on whose behalf the bets are made are disclosed principals or undisclosed principals).

(3) In subsection (2) “bet” means a bet other than one made by way of pool betting.

(4) A person who gets or tries to get any advertisement or other document given or sent to him shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.]

#### Textual Amendments

**F26** S. 9A inserted (25.7.2002) by [Finance Act 2002 \(c. 23\)](#), [s. 14\(1\)\(5\)](#)

VALID FROM 24/07/2002

#### [<sup>F27</sup>9B Offences under sections 9 and 9A: penalties **U.K.**

(1) This section applies where a person is guilty of an offence under section 9 or 9A (a “relevant offence”).

(2) In the case of the person’s first conviction for a relevant offence, he is liable—

- (a) on summary conviction to a penalty of the prescribed sum, or
- (b) on conviction on indictment to a penalty of any amount.

(3) In the case of a second or subsequent conviction of the person for a relevant offence, he is liable—

- (a) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding three months or to both, or
- (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding one year or to both.]

#### Textual Amendments

**F27** S. 9B inserted (24.7.2002 with application as mentioned in s. 14(6) of the inserting Act) by [Finance Act 2002 \(c. 23\)](#), [s. 14\(2\)](#)

### 10 Definition of pool betting. **U.K.**

(1) For the purposes of this Part of this Act, a bet shall be deemed to be made by way of pool betting unless it is a bet at fixed odds, and, in particular, bets shall be held to be made by way of pool betting wherever a number of persons make bets—

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- (a) on terms that the winnings of such of those persons as are winners shall be, or be a share of, or be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of a totalisator, or by filling up and returning coupons or other printed or written forms, or in any other way, or
  - (b) on terms that the winnings of such of those persons as are winners shall be, or shall include, an amount (not determined by reference to the stake money paid or agreed to be paid by those persons) which is divisible in any proportions among such of those persons as are winners, or
  - (c) on the basis that the winners or their winnings shall, to any extent, be at the discretion of the promoter or some other person.
- (2) A bet is a bet at fixed odds within the meaning of this section only if each of the persons making it knows or can know, at the time he makes it, the amount he will win, except in so far as that amount is to depend on the result of the event or events betted on, or on any such event taking place or producing a result, or on the numbers taking part in any such event, or on the starting prices or totalisator odds for any such event, or on there being totalisator odds on any such event, or on the time when his bet is received by any person with or through whom it is made.
- In this subsection—
- “starting prices” means, in relation to any event, the odds ruling at the scene of the event immediately before the start, and
- “totalisator odds” means—
- (a) in relation to a race which is a recognised horse race within the meaning of section 55(1) of the <sup>M5</sup>Betting, Gaming and Lotteries Act 1963, the odds paid on bets on that race made by way of sponsored pool betting, and
  - (b) in relation to any other event, the odds paid on bets made by means of a totalisator at the scene of the event.
- (3) A bet made with or through a person carrying on a business of receiving or negotiating bets, being a bet made in the course of that business, shall be deemed not to be a bet at fixed odds within the meaning of this section if the winnings of the person by whom it is so made consist or may consist wholly or in part of something other than money.
- (4) Where a person carries on a business of receiving or negotiating bets and there is or has been issued in connection with that business any advertisement or other publication calculated to encourage in persons making bets of any description with or through him a belief that the bets are made on the basis mentioned in subsection (1)(c) above, then any bets of that description subsequently made with or through him in the course of that business shall be deemed for the purposes of this section to be made on that basis.

#### Marginal Citations

M5 1963 c. 2(12:1).

## 11 Definition of coupon betting. **U.K.**

—For the purposes of this Part of this Act, bets shall be deemed to be made by way of coupon betting where they are made in pursuance of an invitation which offers stated odds for a choice of bets, being bets of a description not commonly made without such

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an invitation, unless made by way of pool betting, and not of a description commonly made by means of a totalisator.

## 12 Supplementary provisions. **U.K.**

- (1) Where particulars of an intended bet on which 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 of it shall be paid by that other person.
- (2) The provisions of Schedule 1 to this Act (supplementary provisions as to betting duties) shall have effect.
- (3) In sections 1 to 10 above (except in sections 6, 7, 8, 9(2)(a) and 9(5) in their application to coupon betting), in subsection (1) above and in paragraph 10 of Schedule 1 to this Act, “bet” does not include any bet made or stake hazarded in the course of, or incidentally to, any gaming.

### (4) In this Part of this Act—

[<sup>F28</sup>“betting office licence”—

- (a) in Great Britain, has the meaning given by section 9(1) of the <sup>M6</sup>Betting, Gaming and Lotteries Act 1963, and
  - (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the <sup>M7</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;
- “bookmaker”—
- (a) in Great Britain, has the meaning given by section 55(1) of the said Act of 1963, and
  - (b) in Northern Ireland has the meaning given by Article 2(2) of the said Order of 1985;

and (in either case) the expression “bookmaking” shall be construed accordingly;

“bookmaker’s permit”—

- (a) in Great Britain, has the meaning given by section 2(1) of the said Act of 1963, and
- (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;]

“meeting” means any occasion on any one day on which events take place on any track;

“on-course bet” means a bet made in the course of a meeting, either by means of a totalisator situated on premises forming part of the track or with a bookmaker present at the meeting, where—

- (a) the person making the bet (that is to say, the person originating the bet and not any agent or intermediary) is present at the meeting, or
- (b) the bet is made by a person carrying on a bookmaking business acting as principal (and not acting as agent for, or on behalf of, some other person);

“operator”, in relation to bets made by means of a totalisator, means the person who, as principal, operates the totalisator;

“promoter”, in relation to any betting, means the person to whom the persons making the bets look for the payment of their winnings, if any;

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[<sup>F29</sup>“sponsored pool, betting” has the meaning given by section 55(1) of the said Act of 1963;

“totalisator” has the meaning given by section 55(1) of the said Act of 1963 and Article 2(2) of the said Order of 1985;

“track”—

- (a) in Great Britain, has the meaning given by section 55(1) of the said Act of 1963, and
- (b) in Northern Ireland, has the meaning given by Article 2(2) of the said Order of 1985;]

“winnings” includes winnings of any kind, and references to amount and to payment in relation to winnings shall be construed accordingly;

<sup>F30</sup>

(5) In this Part of this Act references to this Part of this Act include Schedule 1 to this Act.

#### Textual Amendments

**F28** Definitions “betting office licence”, “bookmaker” and “bookmaker’s permit” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(a\)](#)

**F29** Definitions “sponsored pool betting”, “totaliser” and “track” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(b\)](#)

**F30** Words repealed by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), ss. 6, 114(6), [Sch. 4 para. 4\(c\)](#), [Sch. 23 Pt. III](#)  
Notes (a)(b)

#### Modifications etc. (not altering text)

**C2** S. 12 applied (17.10.1994) by [S.I. 1994/2679](#), [art. 3](#).

#### Marginal Citations

**M6** [1963 c. 2\(12:1\)](#).

**M7** [S.I. 1985/1204 \(N.I. 11\)](#).

## PART II **U.K.**

### GAMING DUTIES

#### *Gaming licence duty*

## 13 Gaming licences. **E+W+S**

(1) The authority of a licence (to be known as a gaming licence) shall be required for all gaming by way of any games to which this section for the time being applies taking place on any premises at a time when a licence is in force as respects those premises under the <sup>M8</sup>Gaming Act 1968.

(2) Subject to the provisions of paragraph 1 of Schedule 2 to this Act, a gaming licence shall be a licence for the period from 1st October in any year to 31st March in the following year, or from 1st April in any year to 30th September in that year (all dates inclusive).

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- (3) Without prejudice to the following provisions of this section, the games to which this section applies are baccarat, punto banco, big six, blackjack, boule, chemin de fer, chuck-a-luck, craps, crown and anchor, faro, faro bank, hazard, poker dice, pontoon, French roulette, American roulette, trente et quarante, vingt-et-un, and wheel of fortune.
- (4) The Treasury may by order add to the games mentioned in subsection (3) above any game not for the time being mentioned in that subsection if it appears to the Treasury proper to do so for the protection of the revenue, having regard to the character of the game and the circumstances in which it is played.
- (5) Any reference in this section or in any order under subsection (4) above to a particular game shall include a reference to any game (by whatever name called) which is essentially similar to that game.

**Modifications etc. (not altering text)**

C3 S. 13 extended (1.4.1995) by S.I. 1995/442, art. 2.

C4 S. 13(3) amended (1.4.1995) by S.I. 1995/442, art. 2.

**Marginal Citations**

M8 1968 c. 65(12:1).

**14 Gaming licence duty. E+W+S**

- (1) A duty of excise shall be charged on gaming licences and, subject to the provisions of Schedule 2 to this Act, the amount of duty on a licence for any period in respect of the premises specified in the licence shall be—
  - (a) [<sup>F31</sup>£10]payable on application for the licence, plus
  - (b) a further sum <sup>F32</sup> . . . chargeable at the rates specified in the following Table on the gross gaming yield from the premises in that period.

[<sup>F33</sup> TABLE

<i>Part of gross gaming yield</i>	<i>R ate</i>
The first £450,000	2½ per cent.
The next £2,250,000	12½ per cent.
The next £2,700,000	25 per cent.
The remainder	33&frac13; per cent.]

- (2) Subject to subsection (3) below, for the purposes of this section and Schedule 2 to this Act the gross gaming yield from any premises in any period shall consist of—
  - (a) the receipts in that period from charges made in connection with gaming on the premises by way of any game to which section 13 above for the time being applies, being charges authorised by regulations under section 14(2) of the <sup>M9</sup>Gaming Act 1968 but exclusive of value added tax and of any charge the payment of which does no more than entitle a person to admission to the premises; and

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- (b) where a provider of the premises (or a person acting on his behalf) is banker in relation to any such gaming as aforesaid, the difference between—
- (i) the value in money or money's worth of the stakes staked with the banker in such gaming; and
  - (ii) the value in money or money's worth of the winnings paid by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.
- (3) The Treasury may amend subsection (2) above by order.

#### Textual Amendments

**F31** Words in s. 14(1)(a) substituted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(2)(a)(9) having effect in relation to gaming licences for any period beginning after 30.9.1991

**F32** Words in s. 14(1)(b) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(2)(b), 123, Sch. 19, Pt. I

**F33** Table in s. 14(1) substituted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(3)(9) having effect in relation to gaming licences for any period beginning after 30.9.1991

#### Marginal Citations

**M9** 1968 c. 65(12:1).

## 15 Gaming without duly paid licence. **E+W+S**

- (1) If at any time gaming takes place on any premises as respects which a licence is then in force under the Gaming Act 1968 by way of any game to which section 13 above then applies then, unless a person who is a provider of those premises—
- (a) holds a gaming licence which is then in force, and
  - (b) has paid all amounts of gaming licence duty which are payable (or which he reasonably believes are payable) by him before that time,
- every provider of those premises and every person concerned in the organisation or management of the gaming 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;
  - (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.
- (2) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the <sup>M10</sup>Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting—
- (a) that an offence under subsection (1) above is being, has been, or is about to be committed on any premises, or
  - (b) that evidence of any such offence is to be found there,
- he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [<sup>F34</sup>one month] from the time of the issue of the warrant and search them.
- (3) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any records, accounts or other documents money or valuable thing, instrument or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and



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- (b) search any person found on the premises whom he has reasonable cause to believe to be concerned in the organisation or management of gaming on the premises.

[<sup>F35</sup>(4) In subsection (1)(b) above the reference to amounts of gaming licence duty includes amounts payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) of Schedule 2 to this Act.]

**Textual Amendments**

**F34** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, **Sch. 6 Pt. II para. 39(a)**

**F35** [S. 15\(4\)](#) inserted by [Finance Act 1991 \(c. 31, SIF 12:2\)](#), s. 6(4)

**Marginal Citations**

**M10** [1975 c. 21\(39:1\)](#).

**16 Supplementary provisions as to gaming licence duty. E+W+S**

- (1) Schedule 2 to this Act (supplementary provisions as to gaming licence duty) shall have effect.
- (2) In sections 13 to 15 above and in Schedule 2 to this Act—
  - “premises” includes any place and any means of transport, and
  - “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.
- (3) In proceedings relating to gaming licence duty under the customs and 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.

*Bingo duty*

VALID FROM 10/07/2003

**20A Combined bingo U.K.**

- (1) A game of bingo is “combined bingo” if—
  - (a) it is multiple bingo within the meaning of section 1 of the Gaming (Bingo) Act 1985, or
  - (b) it is played in more than one place and promoted by more than one person.
- (2) Payments made in respect of entitlement to participate in combined bingo shall be treated for the purposes of section 19(1) as bingo receipts only of the first promoter to whom (or at whose direction) they are paid.
- (3) Where money representing stakes hazarded at combined bingo is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”)—

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- (a) the money shall not be treated as a bingo receipt of the second promoter for the purposes of section 19(1),
  - (b) the payment shall be treated as expenditure of the first promoter on bingo winnings for the accounting period for the purposes of section 20(1), and
  - (c) no subsequent payment of all or part of the money shall be treated as expenditure on bingo winnings for the purposes of section 20(1) (whether paid by the second promoter to another person, by the first promoter having received it from the second promoter, or otherwise).
- (4) Subsections (2) and (3) shall apply only where the combined bingo is played entirely in the United Kingdom.

VALID FROM 10/07/2003

**[<sup>F36</sup>20B Carrying losses forward U.K.]**

- (1) Where the calculation of a person's bingo promotion profits for an accounting period results in a negative amount ("the loss")—
  - (a) no bingo duty shall be chargeable in respect of that accounting period, and
  - (b) for the purpose of section 17(3), the amount of the person's expenditure on bingo winnings for the next accounting period shall be increased by the amount of the loss.
- (2) Subsection (1) applies to an accounting period whether or not the loss results wholly or partly from the previous application of that subsection.]

**Textual Amendments**

**F36** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

VALID FROM 10/07/2003

**20C Supplementary U.K.**

- (1) Part 2 of Schedule 3 to this Act (bingo duty: supplementary) shall have effect.
- (2) In sections 17 to 20B above, this section and Schedule 3—
  - “bingo” includes any version of that game, whatever name it is called,
  - “licensed bingo” means bingo played at premises licensed under—
    - (a) the Gaming Act 1968, or
    - (b) Chapter II of Part III of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,
  - “prize” means anything won at bingo, and
  - “United Kingdom” includes the territorial sea of the United Kingdom.
- (3) For the purposes of those provisions, except in relation to combined bingo, the promoter of a game of bingo is—

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- (a) in the case of licensed bingo, the holder of the licence, and
  - (b) in the case of non-licensed bingo, the person who provides the facilities for the game.
- (4) For the purposes of those provisions in relation to combined bingo a person promotes a game of bingo if he is wholly or partly responsible for organising it or for providing facilities for it.
- (5) In those provisions a reference to entitlement to participate in a game of bingo includes a reference to an opportunity to participate in a game of bingo in respect of which a charge is made (whether by way of a fee for participation, a stake, or both).
- (6) In proceedings relating to bingo duty under the customs and excise Acts an averment in any process that a particular game is a version of bingo shall, until the contrary is proved, be sufficient evidence that it is.

## 17 **Bingo duty.** **U.K.**

- (1) A duty of excise, to be known as bingo duty, shall be charged on the playing of bingo in [<sup>F37</sup>the United Kingdom] except in the cases specified in Part I of Schedule 3 to this Act.
- (2) Bingo duty shall be charged in respect of bingo played in a particular week; and the amount of the duty shall be—
- (a) 10 per cent. of the total of the money taken [<sup>F38</sup>if any] by or on behalf of the promoter in that week as payment by players for their cards, plus
  - (b) (subject to section 19(1) below) one ninth of the amount (if any) by which that total, after deduction of the 10 per cent. chargeable under paragraph (a) above, is exceeded by the total value of the prizes won in that week's bingo.
- (3) For the purposes of this section, a player's "cards" are the sets of numbers or symbols (in whatever form or lay-out) with which he plays bingo, matching them against calls made by the house; and a player pays for a card when he gives money in exchange for, or for the use of, a particular card, whether it is appropriated to a particular game or can be appropriated by the player to a game of his choice.

### Textual Amendments

**F37** Words substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 5](#)

**F38** Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 4](#)

## 18 **Payment and recovery of bingo duty.** **U.K.**

- (1) Bingo duty shall be paid by the promoter of the bingo.
- (2) Bingo duty shall be recoverable jointly and severally from all or any of the following persons—
- (a) the promoter;
  - (b) any person who took money as payment by players for cards or paid prizes to players;
  - (c) any person who was responsible for the management of the premises on which bingo was played;

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- (d) where any person within paragraph (a), (b) or (c) above is a company, any director of the company.

## 19 Play in more than one place. **U.K.**

- (1) Where bingo is promoted at one place and, for the purpose of a particular game, it is combined with bingo played at another place and promoted by another person, so that the players at both places share in the chance of winning a prize contributed partly by one promoter and partly by the other, then for the purposes of the charge to bingo duty under section 17(2)(b) above—
- (a) as against the promoter of the bingo at the place where the prize is won there shall be counted so much only of the value of the prize as represents his contribution, and
- (b) so much of the value of the prize as represents the contribution of the other promoter shall be counted as a prize won at bingo promoted by him;
- and where the prize is provided wholly by or on behalf of one of the promoters concerned, its whole value shall be counted against him under section 17(2)(b), wherever it is won.
- (2) It shall not be lawful for a game of bingo, being bingo which is chargeable with bingo duty and is promoted at a place in [<sup>F39</sup>the United Kingdom], to be combined as mentioned in subsection (1) above with other bingo played elsewhere than in [<sup>F39</sup>the United Kingdom], except where the other bingo is played in . . . <sup>F40</sup> the Isle of Man and is chargeable, under an Act of . . . <sup>F40</sup> Tynwald, with duty corresponding to bingo duty and at a rate not less than that which is chargeable under section 17 above.

### Textual Amendments

**F39** Words substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 6(a)

**F40** Words repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 6(b), Sch. 23 Pt. III  
Notes (a)(b)

## 20 Supplementary provisions as to bingo duty. **U.K.**

- (1) The provisions of Part II of Schedule 3 to this Act (supplementary provisions as to bingo duty) shall have effect.
- (2) In sections 17 to 19 above and in Schedule 3 to this Act—
- “bingo” includes any version of that game, by whatever name called;  
.....<sup>F41</sup>
- “money” includes any token, voucher or other object given by a player in exchange for cards and recognised for the purpose of the exchange to represent a particular sum of money;
- “prize” means anything won or to be won at bingo, whether money or something else having a value, and “value” and “paid”, in relation to prizes, shall be construed accordingly;
- “the promoter”, in relation to bingo, means the person to whom the players look for the payment of prizes, and “promote” and “promotion” shall be construed accordingly; and
- [<sup>F42</sup>“United Kingdom” includes the territorial waters of the United Kingdom;]

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“week” means a period of seven days beginning with Monday.

- (3) In proceedings relating to bingo duty under the customs and excise Acts an averment in any process that a particular game is a version of bingo shall, until the contrary is proved, be sufficient evidence that it is so.

**Textual Amendments**

- F41** Definition repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 6(b), **Sch. 23 Pt. III**, Notes (a)(b)  
**F42** Definition inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 7**

*Gaming machine licence duty*

[<sup>F43</sup>21 **Gaming machine licence duty.** **U.K.**

- (1) Except in the cases specified in Part I of Schedule 4 to this Act, no gaming machine (other than a two-penny machine) shall be provided for gaming on any premises situated in [<sup>F44</sup>the United Kingdom]] unless there is for the time being in force—  
(a) a licence granted under this Part of this Act with respect to the premises; or  
(b) a licence so granted with respect to the machine.
- (2) A licence of either kind granted under this Part of this Act shall be known as a gaming machine licence; and in this Part “ordinary licence” means a licence falling within subsection (1)(a) above and “special licence” means one falling within subsection (1) (b).
- [<sup>F45</sup>(3) A gaming machine licence may be a whole-year, a half-year or a quarter-year licence and shall be granted for a period of twelve, six or three months beginning with the first day of any month.]
- <sup>F46</sup>(4) . . . . .

**Textual Amendments**

- F43** S. 21 substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2) **Sch. 3 Pt. I para. 2**  
**F44** Words substituted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 1(1)**  
**F45** S. 21(3) substituted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(1)  
**F46** S. 21(4) repealed by Finance Act 1987 (c. 16, SIF 12:2), s. 72(7), **Sch. 16 Pt. II** Note 3

[<sup>F47</sup>21A. **Special licences.** **U.K.**

- (1) No special licence shall authorise more than one machine [<sup>F48</sup>and no special licence shall authorise a machine which is not a small-prize machine.]]
- (2) An application for a special licence shall only be granted if—  
(a) the Commissioners are satisfied that at least nine other special licences will be granted to the applicant, for the period to which that application relates, on applications made together with that application; or  
(b) at least ten special licences, granted for that period and for the time being in force, are held by the applicant.

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- (3) A special licence shall be taken not to be in force with respect to a gaming machine at any time when . . . <sup>F49</sup>the licence is not displayed in such manner as may be prescribed by regulations made by the Commissioners.

#### Textual Amendments

- F47** S. 21A inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 5 Pt. I para. 3**  
**F48** Words added by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 2(1)**  
**F49** Words repealed by Finance Act 1985 (c. 54, SIF 12:2), ss. 8, 98(6), Sch. 5 Pt. I, **Sch. 27 Pt. III** Note 2

## 22 Gaming machine licence duty. **U.K.**

- (1) A duty of excise shall be charged on gaming machine licences and the duty on a licence shall be determined by reference—

- <sup>F50</sup>(a) in the case of an ordinary licence—  
     [ to whether or not the licence authorises the provision of a small-prize  
     <sup>F51</sup>(i) machine, and]  
     (ii) to the number of machines which it authorises; and  
 (b) in any case, to whether the licence authorises the provision of machines chargeable at the lower or higher rate.]

- <sup>F52</sup>(2) For the purposes of this Act a gaming machine is a small-prize machine if the value or aggregate value of the benefits in money or money's worth, which any player who is successful in a single game played by means of the machine may receive, cannot exceed <sup>F53</sup>£6]

- (3) The Commissioners may by order substitute for the sum for the time being mentioned in subsection (2) above such higher sum as may be specified in the order, with effect from a date so specified.]

- (5) Subject to subsection (6) below, for the purposes of a gaming machine licence—  
 (a) a machine is chargeable at the lower rate if it can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding <sup>F54</sup>5p; and];  
 (b) a machine is chargeable at the higher rate <sup>F55</sup>in any other case].  
 (c) . . . <sup>F56</sup>

- (6) . . . . . <sup>F57</sup>

#### Textual Amendments

- F50** S. 22(a)(b) substituted by Finance Act 1984 (c. 54, SIF 12:2), s. 7(1)(2), **Sch. 3 Pt. I para. 4**  
**F51** S. 22(1)(a)(i) substituted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 3(1)**  
**F52** S. 22(2)(3) substituted for s. 22(2) to (4) by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 3(2)**  
**F53** Words in s. 22(2) substituted (1.1.1993) by virtue of S.I. 1992/2954, **art. 3(2)**  
**F54** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 para. 9(a)**  
**F55** Words substituted for s. 22(5)(b)(i) and (ii) by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 para. 9(b)**  
**F56** S. 22(5)(c) repealed by Finance Act 1982 (c. 39, SIF 12:2), ss. 8, 157, Sch. 6 para. 9(c), **Sch. 22 Pt. III**  
 Note

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**F57** S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, **Sch. 22 Pt. III** Note

**23 Amount of duty. U.K.**

- (1) The duty on a whole-year gaming machine licence shall be in accordance with the following Tables and—
- (a) Table A shall apply [<sup>F58</sup>to special licences and shall apply to ordinary licences][<sup>F59</sup>which authorise the provision only of small-prize machines]; and
  - (b) Table B shall apply in any other case.

[<sup>F60</sup> TABLE A SMALL-PRIZE MACHINES

Description of machines authorised by the licence	Duty on whole-year licence
	£
Chargeable at the lower rate	150 per machine
Chargeable at the higher rate	375 per machine

TABLE B OTHER MACHINES

Description of machines authorised by the licence	Duty on whole-year licence
	£
Chargeable at the lower rate	375 per machine
Chargeable at the higher rate	960 per machine]

- (2) The duty on a half-year licence shall be eleven-twentieths [<sup>F61</sup>, and on a quarter-year licence six-twentieths,] of that which it would have been if the licence were a whole-year, but otherwise identical, licence.

**Textual Amendments**

- F58** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 5**
- F59** Words substituted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 4(1)**
- F60** Tables substituted by Finance Act 1987 (c. 16, SIF 12:2), s. 4
- F61** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 11**

**24 Restrictions on provision of gaming machines. U.K.**

- (1) . . . . .<sup>F62</sup>
- (2) No more than one [<sup>F63</sup>whole-year ordinary licence, one half-year ordinary licence and one quarter-year] licence shall be in force at any time as respects the gaming machines on any premises except that there may be one [<sup>F64</sup>of each such] licence as respects the gaming machines chargeable at one rate, and one [<sup>F64</sup>of each such] licence as respects the gaming machines chargeable at another rate.

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- (3) Gaming machines chargeable at a particular rate shall not be provided on any such premises in excess of the number authorised by the licence [<sup>F65</sup>or licences] authorising the provision of gaming machines chargeable at that rate [<sup>F66</sup>; but any gaming machine with respect to which there is in force a special licence shall be disregarded for the purposes of this subsection.].
- (4) Where a licence which authorises the provision of gaming machines chargeable at one rate only is in force in respect of any such premises, gaming machines chargeable at any other rate shall not be provided for gaming on those premises unless another licence authorising the provision of gaming machines chargeable at that other rate is also in force in respect of the premises [<sup>F67</sup>or there are special licences in force with respect to those machines].
- (5) If any gaming machine is provided for gaming on any premises in contravention of [<sup>F68</sup>section 21(1) above or] this section, any person who at the time when it is so provided—
- is the owner, lessee or occupier of the premises, or
  - is for the time being responsible to the owner, lessee or occupier for the management of the premises, or
  - is a person responsible for issuing or exchanging coins or tokens for use in playing any gaming machine on the premises, or otherwise for controlling the use of any such machine, or
  - is for the time being responsible for controlling the admission of persons to the premises or for providing persons resorting thereto with any goods or services, or
  - is the owner or hirer of the machine, or
  - is a party to any contract under which a gaming machine may, or is required to, be on the premises at that time,
- shall be guilty of an offence and liable on summary conviction to [<sup>F69</sup>a penalty of level 5 on the standard scale.]
- (6) If any gaming machine is provided for gaming on any premises in contravention of [<sup>F68</sup>section 21(1) above or] this section and any such person as is mentioned in subsection (5) above knowingly or recklessly brought about the contravention or took any steps with a view to procuring it he shall be guilty of an offence and liable—
- on summary conviction to a penalty—
    - of the prescribed sum, or
    - of an amount equal to three times the amount of duty payable on a whole-year [<sup>F71</sup>ordinary] licence for those premises and that machine or, where more than one machine has been provided on those premises in contravention of this section, those machines (whether or not the duty has been paid),

whichever is the greater, or to imprisonment for a term not exceeding six months or to both such penalty and imprisonment;]
  - on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

#### Textual Amendments

**F62** S. 24(1) repealed by Finance Act 1984 (c. 43, SIF 12:2), ss. 7(1)(2), 128(6), Sch. 3 Pt. I para. 6(a), Sch. 23 Pt. II Note



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- F63** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(b)**
- F64** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(b)**
- F65** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(c)**
- F66** Words added by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(c)**
- F67** Words added by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(d)**
- F68** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(e)**
- F69** Words substituted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 5**
- F70** S. 24(6)(a) substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 12**
- F71** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(f)**

VALID FROM 28/07/2000

**[<sup>F72</sup>24A Unlicensed machines: duty chargeable. U.K.]**

Schedule 4A to this Act (which provides for the recovery of amusement machine licence duty in relation to unlawfully unlicensed machines) shall have effect.]

**Textual Amendments**

- F72** S. 24A inserted (28.7.2000 with effect as mentioned in [Sch. 2 para. 7\(1\)](#) of the amending Act) by 2000 c. 17, s. 17, [Sch. 2](#) p26.ara. 9

**25 Meaning of “gaming machine”. U.K.**

- (1) Subject to subsection (3) below, a machine is a gaming machine for the purposes of this Act if it is of the following description—
  - (a) it is constructed or adapted for playing a game of chance by means of it;
  - (b) a player pays to play the machine (except where he has an opportunity to play without payment as the result of having previously played successfully), either by inserting a coin or token into the machine or in some other way; and
  - (c) the outcome of the game is determined by the chances inherent in the action of the machine, whether or not provision is made for manipulation of the machine by a player.
- (2) In subsection (1) above, “game of chance” includes a game of chance and skill combined and a pretended game of chance or of chance and skill combined; and the fact that a game contains an element of skill shall not prevent it being treated as a game of chance if nothing but superlative skill can overcome the element of chance.
- (3) A machine shall not be treated as a gaming machine for the purposes of this Act if either—
  - (a) it is constructed or adapted so that a person playing it once and successfully receives nothing except an opportunity, afforded by the automatic action of the machine, to play again (once or more often) without paying, or
  - (b) it is constructed or adapted so that, where a person plays it once and successfully, that which he receives is determined by the automatic action of the machine and is either—
    - (i) a money prize not greater than the amount payable to play the machine once, or

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- (ii) a token which is, or two or more tokens which in the aggregate are, exchangeable only for such a money prize.
- (4) For the purposes of determining whether a machine is a gaming machine, it is immaterial whether it is capable of being played by only one person at a time, or is capable of being played by more than one person; but for the purposes of sections 21 to 24 above a machine [<sup>F73</sup>other than a 2-penny machine] which two or more persons can play simultaneously (whether or not participating with one another in the same game) shall, instead of being treated as one machine, be treated—
- (a) in the case of a machine which no player can play except by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination not exceeding [<sup>F74</sup>5p], as a number of machines, all chargeable at the lower rate, equal to the number of persons who can play the machine simultaneously; and
  - (b) [<sup>F75</sup>in a case not falling within paragraph (a) above;] as a number of machines, all chargeable at the higher rate, equal to that number of persons; . . . <sup>F76</sup>
  - (c) . . . <sup>F76</sup>
- and the number of persons who can play a particular machine simultaneously shall be determined by reference to the number of individual playing positions provided on the machine.

#### Textual Amendments

- F73** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 para. 13(a)**
- F74** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 para. 13(b)**
- F75** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 para. 13(c)**
- F76** S. 25(4)(c) and the word “and” at the end of para. (b) repealed by Finance Act 1982 (c. 39, SIF 12:2), ss. 8, 157(6), **Sch. 6 para. 13(d)**, **Sch. 22 Pt. III** Note

VALID FROM 01/05/1995

#### 25A Power to modify definition of “amusement machine”. **U.K.**

- (1) The Treasury may by order modify the provisions of section 25 above—
- (a) by adding to the machines for the time being specified in subsection (1)(e) of that section any description of machines which it appears to them, having regard to the use to which the machines are put, to be appropriate for the protection of the revenue so to add to those machines; or
  - (b) by deleting any description of machines for the time being so specified.
- (2) An order under this section may make such incidental, consequential or transitional provision as the Treasury think fit, including provision modifying section 21 or section 25(5A) above for the purpose of—
- (a) specifying the circumstances (if any) in which a machine added to section 25(1)(e) above is to be an excepted machine for the purposes of section 21 above; or
  - (b) determining the number which, in the case of a machine so added, is to be taken into account for the purposes of section 25(5) above.

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## 26 Supplementary provisions as to gaming machine licence duty. **U.K.**

- (1) The provisions of Part II of Schedule 4 to this Act (supplementary provisions as to gaming machine licence duty) shall have effect.
- (2) In sections 21 to 25 above and in Schedule 4 to this Act—
  - “coin” means coin lawfully current in the United Kingdom;
  - [<sup>F77</sup>“United Kingdom” includes the territorial waters of the United Kingdom;
  - “small-prize machine” has the meaning given by section 22(2) above.]
  - [<sup>F78</sup>“two-penny machine” means a gaming machine which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 2p] and
  - “premises” includes any place whatsoever and any means of transport.
- (3) A machine is provided for gaming on any premises if it is made available on those premises in such a way that persons resorting to them can play it; and [<sup>F79</sup>subject to subsection (3A) below] where on any premises one or more gaming machines are so made available, any such machine anywhere on the premises shall be treated as provided for gaming on those premises, notwithstanding that it is not so made available or is not in a state in which it can be played.
- [<sup>F80</sup>(3A) The Commissioners may by regulations make provision for the purpose of enabling spare gaming machines to be kept on premises for use in the case of the breakdown of other gaming machines on those premises: and such regulations may provide that, in such circumstances and subject to such conditions as may be specified in the regulations, a gaming machine on any premises which is not made available as mentioned in subsection (3) above, or is not in a state in which it can be played, shall not be treated by virtue of that subsection as provided for gaming on those premises.]
- [<sup>F81</sup>(4) Where the game playable by means of a gaming machine can be played more than once for the insertion of a coin or coins of a denomination, or aggregate denomination, exceeding any sum in pence mentioned in section 22(5) or subsection (2) above, the machine is to be treated for the purposes of those provisions as if it can only be played by the insertion into it of a coin of a denomination not exceeding that sum if, in effect, the amount payable to play the game once does not exceed that sum or, where the machine provides differing numbers of games in differing circumstances, cannot exceed that sum.]

### Textual Amendments

- F77** Entries substituted for entry relating to “Great Britain” by [Finance Act 1985 \(c. 54, SIF 12:2\)](#), s. 8, [Sch. 5 Pt. I para. 6](#)
- F78** Definition substituted for definition “penny machine” by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. V para. 14\(1\)](#)
- F79** Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 5(2)
- F80** [S. 26\(3A\)](#) inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 5(3)
- F81** [S. 26\(4\)](#) inserted by [Finance Act 1982 \(c. 49, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. V para. 14\(2\)](#)

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VALID FROM 10/07/2003

<sup>F82</sup>**26A Amounts in currencies other than sterling** **U.K.**

- (1) Any reference in this Part of this Act to a amount in sterling, in the context of—
  - (a) the cost of playing a game, or
  - (b) the amount of the prize for a game,
 includes a reference to the equivalent amount in another currency.
- (2) The equivalent amount in another currency, in relation to any day, shall be determined by reference to the London closing exchange rate for the previous day.
- (3) For the purposes of determining what duty is payable on an amusement machine licence in a case where this section applies, the equivalent in another currency of an amount in sterling shall be taken to be its equivalent on the day on which the application for the licence is received by the Commissioners, or the due date in the case of a default licence.
- (4) In subsection (3) above—
 

“default licence” means a licence granted under paragraph 3(1) of Schedule 4A to this Act;

“due date” has the meaning given by paragraph 2(4) of that Schedule.

**Textual Amendments**

**F82** S. 26A renumbered (with effect as mentioned in s. 8(2) of the amending Act) as s. 26N by [Finance Act 2007 \(c. 11\)](#), s. 8, [Sch. 1 para. 1](#); S.I. 2007/2172, [art. 2](#)

VALID FROM 19/07/2007

<sup>F83</sup>*Remote gaming duty*

**Textual Amendments**

**F83** Ss. 26A-26M and cross-heading inserted (with effect as mentioned in s. 8(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, [Sch. 1 para. 2](#); S.I. 2007/2172, [art. 2](#)

**26B The duty** **U.K.**

A duty of excise to be known as remote gaming duty shall be charged on the provision of facilities for remote gaming if—

- (a) the facilities are provided in reliance on a remote operating licence, or
- (b) at least one piece of remote gambling equipment used in the provision of the facilities is situated in the United Kingdom (whether or not the facilities are provided for use wholly or partly in the United Kingdom).

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### **26C The rate** U.K.

- (1) Remote gaming duty is chargeable at the rate of 15% of P's remote gaming profits for an accounting period.
- (2) P's remote gaming profits for an accounting period are—
  - (a) the amount of P's remote gaming receipts for the period (calculated in accordance with section 26E), minus
  - (b) the amount of P's expenditure for the period on remote gaming winnings (calculated in accordance with section 26F).

### **26D Accounting periods** U.K.

- (1) The following are accounting periods for the purposes of remote gaming duty—
  - (a) the period of three months beginning with 1st January,
  - (b) the period of three months beginning with 1st April,
  - (c) the period of three months beginning with 1st July, and
  - (d) the period of three months beginning with 1st October.
- (2) The Commissioners may agree with P for specified periods to be treated as accounting periods, instead of those described in subsection (1), for purposes of remote gaming duty relating to P.
- (3) The Commissioners may by direction make transitional arrangements for the periods to be treated as accounting periods where—
  - (a) P becomes registered, or ceases to be registered, under section 26J, or
  - (b) an agreement under subsection (2) begins or ends.

### **26E Remote gaming receipts** U.K.

- (1) The amount of P's remote gaming receipts for an accounting period is the aggregate of—
  - (a) amounts falling due to P in that period in respect of entitlement to use facilities for remote gaming provided by P, and
  - (b) amounts staked, or falling due to be paid, in that period by a user of facilities for remote gaming provided by P, if or in so far as responsibility for paying any amount won by the user falls on P (or a person with whom P is connected or has made arrangements).
- (2) Amounts in respect of VAT shall be ignored for the purposes of subsection (1).
- (3) The Treasury may by order provide that where a person who uses facilities (U) relies on an offer which waives payment or permits payment of less than the amount which would have been required to be paid without the offer, U is to be treated for the purposes of this section as having paid that amount.

### **26F Remote gaming winnings** U.K.

- (1) The amount of P's expenditure on remote gaming winnings for an accounting period is the aggregate of the value of prizes provided by P in that period which have been won (at any time) by persons using facilities for remote gaming provided by P.

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- (2) Prizes provided by P to one user on behalf of another are not to be treated as prizes provided by P.
- (3) A reference to providing a prize to a user (U) includes a reference to crediting money in respect of gaming winnings by U to an account if U is notified that—
  - (a) the money is being held in the account, and
  - (b) U is entitled to withdraw it on demand.
- (4) The return of a stake is to be treated as the provision of a prize.
- (5) Where P participates in arrangements under which a number of persons who provide facilities for remote gaming contribute towards a fund which is wholly used to provide prizes in connection with the use of those facilities (sometimes described as arrangements for “linked progressive jackpot games ”)—
  - (a) the making by P of a contribution which relates to the provision by P of facilities for remote gaming shall be treated as the provision of a prize, and
  - (b) the award of a prize from the fund shall not be treated as the provision of a prize by P.
- (6) Where P credits the account of a user of facilities provided by P (otherwise than as described in subsection (3)), the credit shall be treated as the provision of a prize; but the Commissioners may direct that this subsection shall not apply in a specified case or class of cases.
- (7) Subsections (2) to (6) of section 20 shall apply (with any necessary modifications) for the purpose of remote gaming duty as for the purpose of bingo duty.

#### 26G Losses **U.K.**

Where the calculation of P's remote gaming profits for an accounting period produces a negative amount, it may be carried forward in reduction of the profits of one or more later accounting periods.

#### 26H Exemptions **U.K.**

- (1) Remote gaming duty shall not be charged in respect of the provision of facilities for remote gaming if and in so far as—
  - (a) the provision is charged with another gambling tax, or
  - (b) the use of the facilities is charged with another gambling tax.
- (2) Remote gaming duty shall not be charged in respect of the provision of facilities for remote gaming if and in so far as—
  - (a) the provision would be charged with another gambling tax but for an express exception, or
  - (b) the use of the facilities would be charged with another gambling tax but for an express exception.
- (3) In this section “gambling tax” means—
  - (a) amusement machine licence duty,
  - (b) bingo duty,
  - (c) gaming duty,
  - (d) general betting duty,

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- (e) lottery duty, and
  - (f) pool betting duty.
- (4) The Treasury may by order—
- (a) confer an exemption from remote gaming duty, or
  - (b) remove or vary (whether or not by textual amendment) an exemption under this section.
- (5) In calculating P's remote gaming profits for an accounting period, no account shall be taken of amounts or prizes if, or in so far as, they relate to the provision of facilities to which an exemption applies under or by virtue of this section.

## 26I Liability to pay **U.K.**

- (1) P is liable for any remote gaming duty charged on P's remote gaming profits for an accounting period.
- (2) If P is a body corporate, P and P's directors are jointly and severally liable for any remote gaming duty charged on P's remote gaming profits for an accounting period.
- (3) The Commissioners may make regulations about payment of remote gaming duty; and the regulations may, in particular, make provision about—
- (a) timing;
  - (b) instalments;
  - (c) methods of payment;
  - (d) when payment is to be treated as made;
  - (e) the process and effect of assessments by the Commissioners of amounts due.
- (4) Subject to regulations under subsection (3), section 12 of the Finance Act 1994 (assessment) shall apply in relation to liability to pay remote gaming duty.

## 26J Registration **U.K.**

- (1) The Commissioners shall maintain a register of persons who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable.
- (2) A person may not provide facilities for remote gaming in respect of which remote gaming duty may be chargeable without being registered.
- (3) The Commissioners may make regulations about registration; in particular, the regulations may include provision (which may include provision conferring a discretion on the Commissioners) about—
- (a) the procedure for applying for registration;
  - (b) the timing of applications;
  - (c) the information to be provided;
  - (d) notification of changes;
  - (e) de-registration;
  - (f) re-registration after a person ceases to be registered.
- (4) The regulations may require a registered person to give notice to the Commissioners before applying for a remote operating licence.

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- (5) The regulations may permit the Commissioners to make registration, or continued registration, of a foreign person conditional; and the regulations may, in particular, permit the Commissioners to require—
- (a) the provision of security for payment of remote gaming duty;
  - (b) the appointment of a United Kingdom representative with responsibility for discharging liability to remote gaming duty.
- (6) In subsection (5) “foreign person” means a person who—
- (a) in the case of an individual, is not usually resident in the United Kingdom,
  - (b) in the case of a body corporate, does not have an established place of business in the United Kingdom, and
  - (c) in any other case, does not include an individual who is usually resident in the United Kingdom.
- (7) The regulations may include provision for the registration of groups of persons; and may provide for the modification of the provisions of this Part about remote gaming duty in their application to groups.
- (8) The regulations—
- (a) may make provision which applies generally or only for specified purposes, and
  - (b) may make different provision for different purposes.

## 26K Returns **U.K.**

- (1) The Commissioners may make regulations requiring persons who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable to make returns to the Commissioners in respect of their activities.
- (2) The regulations may, in particular, make provision about—
- (a) liability to make a return;
  - (b) timing;
  - (c) form;
  - (d) content;
  - (e) method of making;
  - (f) declarations;
  - (g) authentication;
  - (h) when a return is to be treated as made.
- (3) The regulations—
- (a) may make provision which applies generally or only for specified purposes, and
  - (b) may make different provision for different purposes.

## 26L Enforcement **U.K.**

- (1) Contravention of a provision made by or by virtue of sections 26I to 26K—
- (a) is conduct to which section 9 of the Finance Act 1994 applies (penalties), and
  - (b) attracts daily penalties under that section.



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- (2) A person who is knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of remote gaming duty commits an offence.
- (3) A person guilty of an offence under subsection (2) shall be liable on summary conviction to—
  - (a) a penalty of—
    - (i) the statutory maximum, or
    - (ii) if greater, three times the duty which is unpaid or the payment of which is sought to be avoided,
  - (b) imprisonment for a term not exceeding six months, or
  - (c) both.
- (4) A person guilty of an offence under subsection (2) shall be liable on conviction on indictment to—
  - (a) a penalty of any amount,
  - (b) imprisonment for a term not exceeding seven years, or
  - (c) both.

## 26M Review and appeal **U.K.**

- (1) Sections 14 to 16 of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty.
- (2) Sections 14 to 16 of that Act shall also apply to the decisions listed in subsection (3) below.
- (3) Those decisions are—
  - (a) a decision to refuse a request for an agreement under section 26D(2),
  - (b) a decision to give a direction under section 26D(3),
  - (c) a decision not to give a direction under section 26D(3),
  - (d) a decision to direct that section 26F(6) shall not apply in a specified case,
  - (e) a decision under regulations by virtue of section 26J(3), and
  - (f) a decision about security by virtue of section 26J(5)(a).
- (4) A decision of a kind specified in subsection (3) shall be treated as an ancillary matter for the purposes of sections 14 to 16 of the Finance Act 1994.]

VALID FROM 19/07/2007

[<sup>F84</sup>General]

### Textual Amendments

**F84** Cross-heading preceding s. 26N inserted (with effect as mentioned in s. 8(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, [Sch. 1 para. 3](#); [S.I. 2007/2172](#), [art. 2](#)

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**[<sup>F85</sup>26N] Amounts in currencies other than sterling U.K.**

- (1) Any reference in this Part of this Act to a amount in sterling, in the context of—
  - (a) the cost of playing a game, or
  - (b) the amount of the prize for a game,
 includes a reference to the equivalent amount in another currency.
- (2) The equivalent amount in another currency, in relation to any day, shall be determined by reference to the London closing exchange rate for the previous day.
- (3) For the purposes of determining what duty is payable on an amusement machine licence in a case where this section applies, the equivalent in another currency of an amount in sterling shall be taken to be its equivalent on the day on which the application for the licence is received by the Commissioners, or the due date in the case of a default licence.
- (4) In subsection (3) above—
 

“default licence” means a licence granted under paragraph 3(1) of Schedule 4A to this Act;

“due date” has the meaning given by paragraph 2(4) of that Schedule.

**Textual Amendments**

**F85** S. 26A inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 11\(2\)](#) (with [s. 11\(3\)](#))

**PART III U.K.**

GENERAL

**27 Offences by bodies corporate. E+W+S**

—Where an offence under section 15 or 24 above, paragraph 13(1) or (3) or 14(1) of Schedule 1, paragraph 7 of Schedule 2, paragraph 16 of Schedule 3 or paragraph 16 of Schedule 4 to this Act has been committed by a body corporate, every person who at the date 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—

- (a) that the offence was committed without his consent or connivance, and
- (b) 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 in all the circumstances.

**28 Recovery of duty by distress in England and Wales. E+W+N.I.**

- (1) If a person, on written demand by the proper officer, refuses or neglects to pay any amount recoverable from him by way of general betting duty or bingo duty or by virtue of section 12(1) or 14 above or of Schedule 2 to this Act, the amount recoverable may be levied by distress on his goods and chattels, and the proper officer may for that purpose by warrant signed by him authorise any person to distrain accordingly and to sell anything so distrained by public auction after giving six days' notice of the sale.

**Status:** Point in time view as at 01/01/1993. This version of this Act contains provisions that are not valid for this point in time.

**Changes to legislation:** Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 06 July 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)

- (2) Where an amount recoverable as mentioned in subsection (1) above is determined by reference to the duty on a gaming licence in respect of premises on which gaming is carried on as an activity of a club or wholly or in part by reference to the duty on the playing of bingo on any premises, the goods and chattels on which distress may be levied under that subsection shall include any goods and chattels used for the purposes of the club or, as the case may be, the bingo and found on those premises; but distress shall not be levied on any goods or chattels by virtue of this subsection unless a copy of the demand for the amount recoverable has been served—
- (a) in the case of an amount recoverable by reference to the duty on a gaming licence, on the secretary of the club (or person performing the functions of secretary) by leaving it or sending it by post addressed to him at an address to which communications about the affairs of the club are ordinarily sent, or
  - (b) in the case of an amount recoverable by reference to bingo duty, on the bingo promoter or the person having the management of those premises by sending it by post addressed to him at the premises or at an address at which he carries on any business.
- (3) The proceeds of sale of anything distrained under this section shall be applied in or towards payment of the costs and expenses of the distress and sale and the payment of the amount recoverable and the surplus, if any, shall be paid—
- (a) in the case of an amount recoverable by reference to the duty on a gaming licence where the distress was levied on any goods or chattels by virtue of subsection (2) above, to the secretary (or person performing the functions of secretary) of the club, and
  - (b) in any other case to the person on whom the distress was levied.
- (4) Where under this section distress is levied for any duty in accordance with an estimate made under paragraph 11 of Schedule 1, paragraph 5 of Schedule 2 or paragraph 14 of Schedule 3 to this Act and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the distress or anything done under this section in connection with it but the proceeds of sale shall be applied under subsection (3) above in accordance with the amount properly due and not in accordance with the amount estimated.

[<sup>F86</sup>(5) This section extends to England and Wales and Northern Ireland only.]

#### Textual Amendments

**F86** S. 28(5) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 8

#### Modifications etc. (not altering text)

**C5** S. 28 applied (1.1.1995) by 1994 c. 9, s. 18(4)(8) (with s. 19(3)); S.I. 1994/2679, art. 3.

## 29 Recovery of duty by poinding in Scotland. **S**

[<sup>F87</sup>(1) The sheriff, on an application by the proper officer accompanied by a certificate by him that a person, on written demand by the proper officer, has refused or neglected to pay any amount recoverable from him by way of general betting duty or bingo duty or by virtue of section 12(1) or 14 above or of Schedule 2 to this Act, may grant a warrant authorising a sheriff officer—

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- (a) to take into possession, by force if necessary, any of that person's corporeal moveables which would not be exempted from poinding and for that purpose to open shut and lockfast places; and
  - (b) to sell anything so taken into possession by public auction after giving 6 days' notice of the sale.]
- (2) Where an amount recoverable as mentioned in subsection (1) above is determined by reference to the duty on a gaming licence in respect of premises on which gaming is carried on as an activity of a club or wholly or in part by reference to the duty on the playing of bingo on any premises, the moveables which may be [F88,taken into possession] under that subsection shall include any corporeal moveables used for the purposes of the club or, as the case may be, the bingo and found on those premises; but no moveables shall be [F88,taken into possession] by virtue of this subsection unless a copy of the demand for the amount recoverable has been served—
- (a) in the case of an amount recoverable by reference to the duty on a gaming licence, on the secretary of the club (or person performing the functions of secretary) by leaving it or sending it by post addressed to him at an address to which communications about the affairs of the club are ordinarily sent, or
  - (b) in the case of an amount recoverable by reference to bingo duty, on the bingo promoter or the person having the management of those premises by sending it by post addressed to him at the premises, or at an address at which he carries on any business.
- (3) The proceeds of sale of anything sold under this section shall be applied in or towards payment of the costs and expenses [F89,incurred in taking into possession the corporeal moveables and their] sale and the payment of the amount recoverable and the surplus, if any, shall be paid—
- (a) in the case of an amount recoverable by reference to the duty of a gaming licence where any moveables were [F90,taken into possession] by virtue of subsection (2) above, the secretary (or person performing the functions of secretary) of the club, and
  - (b) in any other case to the person in whose hands the moveables were [F91,when they were taken into possession by the sheriff officer].
- (4) Where under this section corporeal moveables are [F92,taken into possession] for any duty in accordance with an estimate made under paragraph 11 of Schedule 1, paragraph 5 of Schedule 2 or paragraph 14 of Schedule 3 to this Act and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the [F92,taking into possession the corporeal moveables] or anything done under this section in connection with it but the proceeds of sale shall be applied under subsection (3) above in accordance with the amount properly due and not in accordance with the amount estimated.

[F93(5) This section extends to Scotland only.]

#### Textual Amendments

- F87** S. 29(1) substituted by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), s. 108(1)(2), Sch. 6 para. 23(a), [Sch. 7 para. 5](#)
- F88** Words substituted by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), s. 108(1)(2), Sch. 6 para. 23(b), [Sch. 7 para. 5](#)
- F89** Words substituted by [Debtors \(Scotland\) Act 1987 \(c. 18, SIF 45:2\)](#), s. 108(1)(2), Sch. 6 para. 23(c)(i), [Sch. 7 para. 5](#)

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- F90** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(c)(ii), **Sch. 7 para. 5**
- F91** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(c)(iii), **Sch. 7 para. 5**
- F92** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(d), **Sch. 7 para. 5**
- F93** S. 29(5) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 9**

**Modifications etc. (not altering text)**

- C6** S. 29 applied (1.1.1995) by 1994 c. 9, s. 18(4)(8) (with s. 19(3)); S.I. 1994/2679, **art. 3**.

[<sup>F94</sup>**29A Evidence by certificate, etc. U.K.**

- (1) A certificate of the Commissioners—
  - (a) that any notice required by or under this Act to be given to them had or had not been given at any date, or
  - (b) that any permit, licence or authority required by or under this Act had or had not been issued at any date, or
  - (c) that any return required by or under this Act had not been made at any date, or
  - (d) that any duty shown as due in any return or estimate made in pursuance of this Act had not been paid at any date,
 shall be sufficient evidence of that fact until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subsection (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.]

**Textual Amendments**

- F94** S. 29A inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 7

**30** ..... <sup>F95</sup> **E+W+S**

**Textual Amendments**

- F95** S. 30 repealed by Insolvency Act 1985 (c. 65, SIF 66), s. 235, **Sch. 10 Pt. IV** and Bankruptcy (Scotland) Act 1985 (c. 66, SIF 66), s. 78, **Sch. 8**

**31 Protection of officers. E+W+S**

Where an officer takes any action in pursuance of instructions of the Commissioners or a Collector of Customs and Excise given in connection with the enforcement of the enactments relating to general betting duty, bingo duty or the duty on gaming licences or gaming machine licences and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, he shall not be guilty of that offence.

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### 32 Orders and regulations. **U.K.**

- (1) Any power conferred by any provision of this Act to make an order or regulations shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, any statutory instrument made under any power conferred by this Act shall be subject to annulment in pursuance of a resolution of the House of Commons.
- (3) A statutory instrument containing an order under section 13(4) or 14(3) above shall be laid before the House of Commons after being made and the order shall cease to have effect at the end of twenty-eight days after the day on which it was 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.

VALID FROM 13/09/2004

#### [<sup>F96</sup>32A Application to limited liability partnerships **U.K.**

- (1) This Act applies to limited liability partnerships as it applies to companies.
- (2) In its application to a limited liability partnership, references to a director of a company are references to a member of the limited liability partnership.]

#### Textual Amendments

**F96** S. 32A inserted (N.I.) (13.9.2004) by [Limited Liability Partnerships Regulations \(Northern Ireland\) 2004 \(S.R. 2004/307\)](#), reg. 9, [Sch. 4 para. 8](#)

### 33 Interpretation. **U.K.**

- (1) In this Act—
  - “the Commissioners” means the Commissioners of Customs and Excise;
  - “gaming” (except where it refers to a machine provided for gaming) has the same meaning as in section 52 of the <sup>M11</sup>Gaming Act 1968;
  - “the prescribed sum” in relation to the penalty provided for an offence, means—
    - (a) if the offence was committed in England or Wales, the prescribed sum within the meaning of section 32 of the <sup>M12</sup>Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act); and
    - (b) if the offence was committed in Scotland, the prescribed sum within the meaning of section 289B of the <sup>M13</sup>Criminal Procedure (Scotland) Act 1975 (£1,000 or other sum substituted by order under section 289D(1) of that Act).

[<sup>F97</sup>and

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- (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the <sup>M14</sup>Fines and Penalties (Northern Ireland) Order 1984.]

- (2) For the avoidance of doubt it is hereby declared that the imposition by this Act of general betting duty, pool betting duty, bingo duty or the duty on gaming machine licences does not make lawful anything which is unlawful apart from this Act.

#### Textual Amendments

**F97** S. 33(1)(c) and the word “and” preceding it inserted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 7**

#### Marginal Citations

**M11** 1968 c. 65(12:1).  
**M12** 1980 c. 43(82).  
**M13** 1975 c. 21(39:1).  
**M14** S.I. 1984/703 (N.I. 3).

### 34 Consequential and transitional provisions and repeals. **U.K.**

- (1) Schedule 5 (consequential amendments) and Schedule 6 (transitional and saving provisions) to this Act shall have effect, but without prejudice to the operation of sections 15 to 17 of the <sup>M15</sup>Interpretation Act 1978 (which relate to the effect of repeals).
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule

#### Modifications etc. (not altering text)

**C7** The text of s. 34(2) 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.

#### Marginal Citations

**M15** 1978 c. 30(115:1).

### 35 Short title, construction, commencement and extent. **U.K.**

- (1) This Act may be cited as the Betting and Gaming Duties Act 1981.
- (2) This Act shall be construed as one with the <sup>M16</sup>Customs and Excise Management Act 1979.

[<sup>F98</sup>(3) The following provisions of this Act do not extend to Northern Ireland—

- (a) sections 13 to 16;  
 (b) sections 29 and 30;  
 (c) Schedule 2;  
 (d) paragraph 15 of Schedule 4;

and sections 27 and 31 do not extend there in their application to the enactments relating to gaming licence duty.]

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(4) ..... **F99**

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**Textual Amendments**

**F98** S. 35(3) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 10**

**F99** S. 35(4) repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 10(2), **Sch. 23 Pt. III**, notes (a), (b)

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**Marginal Citations**

**M16** 1979 c. 2(40:1).



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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 [<sup>F100</sup>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.

#### **Textual Amendments**

**F100** Words added by Finance Act 1987 (c. 16, SIF 12:2), s. 3(3)(a)(b)(4)

##### *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 <sup>M17</sup>Stamp Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the <sup>M18</sup>Forgery Act 1913);

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- (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 [<sup>F101</sup>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;
  - (b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
  - (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

**F101** Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 3(b)(4)

#### Marginal Citations

**M17** 1891 c. 38(114).

**M18** 1913 c. 27.

VALID FROM 24/07/2002

[<sup>F102</sup>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

**F102** 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)

3 Pool betting duty shall be under the care and management of the Commissioners, and shall be paid at such times as the Commissioners may direct.

#### *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 sub-paragraphs (3) and (4) 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) Where a bookmaker carries on a business which involves or may involve any sums becoming payable by him by way of pool betting duty in respect of bets made by way of coupon betting, he 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 coupon 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 such 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).

(5) Any bookmaker carrying on a business of the kind mentioned in sub-paragraph (4) above shall notify the Commissioners of the name of any person acting as his agent for receiving or negotiating bets made by way of coupon betting or otherwise conducting coupon betting operations, and the address of any such person (including any address at which he so acts).

(6) Any reference in sub-paragraphs (4) and (5) above to a bookmaker includes a reference to the Horserace Totalisator Board.

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*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 made entry or given notice in accordance with paragraph 4(2) or (4) above.
- (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 paragraph 12(3) below, except that—
- (a) the Commissioners may refuse to grant such a permit to any person or in respect of any premises or totalisator if within the twelve months immediately preceding the application a previous permit under this paragraph granted to that person or in respect of those premises or that totalisator has been revoked under the said paragraph 12(3); and
  - (b) 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.

*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;

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- (b) in the case of books, records, accounts and other documents relating to coupon betting operations, premises about which the Commissioners have been notified in accordance with paragraph 4(4) above; and
- (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 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.
- 7 Any person for the time being carrying on a general betting business or a pool betting business, and any other person employed in, or having functions in connection with, any such business (including in particular the accountant referred to in Schedule 5 to the <sup>M19</sup>Betting, Gaming and Lotteries Act 1963) [<sup>F103</sup>or Schedule 8 to the <sup>M20</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985], shall, if required so to do by the Commissioners or any officer authorised in that behalf by the Commissioners—
- (a) produce, at a time and place to be specified by the Commissioners or the officer, any such books, records, accounts or documents relating to the business,
- (b) make, at times and to persons to be so specified, such returns relating to the business, and
- (c) give such other information relating to the business,
- as the Commissioners or the officer may require.

#### Textual Amendments

**F103** Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(1\)](#)

#### Marginal Citations

**M19** [1963 c. 2\(12:1\)](#).

**M20** [S.I. 1985/1204 \(N.I. 11\)](#).

- 8 Paragraphs 6 and 7 above shall apply to any agent of a bookmaker or of the Horserace Totalisator Board, being an agent whose name is required under paragraph 4(5) above to be notified to the Commissioners, as they apply to the bookmaker or the Board, except that in relation to any such agent—
- (a) the place at which he is required to preserve books, records, accounts and other documents shall be an address notified under paragraph 4(5) as an address at which he acts, and
- (b) any reference to the business of the bookmaker or the Board shall include any of the agent's activities in connection with the business.
- 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

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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, or that facilities for sponsored pool betting on those events are being or are to be provided, 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—
  - (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.

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*Power of Commissioners to estimate general betting duty payable*

- 11 Where an amount is due on account of general betting duty from any person, but by reason of his failure to keep or to produce or furnish to the proper officer the accounts, records or other documents required under or by virtue of this Schedule, or to take or permit to be taken any other step which he is so required to take or permit to be taken, or by reason of the accounts, records, or other documents kept, produced or furnished being materially incomplete or inaccurate, the Commissioners are unable to ascertain the amount of duty properly due from him, the Commissioners may estimate the amount due; and (without prejudice to the recovery of the full amount due or to the making of a further estimate in that behalf) the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due, and that amount is less than the amount estimated.

*Disputes as to computation of pool betting duty*

- 12 (1) If there arises between the Commissioners and a person carrying on a pool betting business any dispute as to the basis on which the pool betting duty payable by that person should be computed in connection with betting in accordance with any particular terms—
- (a) the Commissioners shall by notice in writing to that person specify what in their opinion that basis should be, and
  - (b) in connection with betting in accordance with those terms the amount from time to time computed in accordance with that basis shall be recoverable as the duty properly due.
- (2) If a person notified under sub-paragraph (1) above disputes the correctness of the basis specified by the notice—
- (a) he may at any time within three months of the date of the notice, and subject to his having paid and continuing to pay the full amount which, in accordance with that basis, is due from him by way of duty, apply to the High Court or, in Scotland, to the Court of Session for a declaration as to the basis on which duty should be computed in connection with betting in accordance with the terms in question; and
  - (b) if on any such application the Court makes a declaration specifying a different basis from that specified in the notice, the notice shall be amended accordingly and any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of the overpayment at such rate as the Court may determine or, as the case may be, any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- (3) If, after a notice under sub-paragraph (1) above has been given to any person in respect of betting in accordance with particular terms, any amount determined in accordance with the basis specified in that notice which has become due from that person by way of pool betting duty in respect of such betting is not paid in accordance with paragraph 3 above, the Commissioners may by notice in writing to that person revoke his permit under paragraph 5 above.

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### Enforcement

- 13 (1) Any person who—
- (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, paragraphs 2, 4, 6, 7, 8, 9 or 10 above, or
  - (c) 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 £200 or treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, whichever is the greater.
- (2) Where a person is convicted under sub-paragraph (1)(b) above in respect of a failure to comply with any of the provisions there referred to and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under that sub-paragraph and may, on conviction, be punished accordingly.
- (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 . . . <sup>F104</sup>, or
  - <sup>F105</sup>(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 [<sup>F106</sup>the maximum term] or to both.
- <sup>F107</sup>(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

- F104** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, Sch. 14 Pt. I Note 3
- F105** Sch. 1 para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(b)(6)
- F106** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(c)(6)
- F107** Sch. 1 para. 13(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(d)(6)



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#### Modifications etc. (not altering text)

- C8** Para. 13(1): Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** (E.W.), Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** (S.) and S.I. 1984/703 (N.I. 3), **arts. 5, 6** apply (increase of fines and substitution of references to levels on the standard scale)
- C9** 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—
- (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;
- and in a case where the person has so carried on the business after receiving notice under paragraph 12(3) above, he shall be liable on summary conviction to an additional penalty of £25 for each day after the date of that notice on which he has so carried on his business.
- (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 reasonably required by an officer, he shall be guilty of an offence and liable, on summary conviction, to a penalty of [<sup>F108</sup>level 1 on the standard scale].

#### Textual Amendments

- F108** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46**, (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) S.I. 1984/703 (N.I. 3), **arts. 5, 6**

- 15 (1) Where, on the conviction of any person of an offence under paragraph 13(1) or (3) above in connection with general betting duty (not being an offence consisting in contravening or failing to comply with any of the provisions of paragraphs 4, 6, 7, 8 or 9 above) the Commissioners—
- (a) certify to the court by or before whom that person is so convicted that the conviction is a second or subsequent conviction for such an offence committed (whether by that or some other person) 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 in England or Wales [<sup>F109</sup>or Northern Ireland]—

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- (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
  - (c) if on any such appeal the appeal is allowed.
- (3) A licence shall not be forfeited or cancelled under such an order made by a court in Scotland—
- (a) until the expiration of the period of fourteen days commencing with the date on which the order was made, or
  - (b) if an appeal against the conviction which gave rise to the order is begun within the said period, until the date when that appeal is determined or abandoned or deemed to have been abandoned, or
  - (c) if on any such appeal the appeal is allowed.
- (4) Where a betting office licence held by any person in respect of any premises is forfeited and cancelled in pursuance of an order under subparagraph (1) above, the clerk of the court by whom the order was made shall, unless he is also clerk to the appropriate authority within the meaning of Schedule 1 to the <sup>M21</sup>Betting, Gaming and Lotteries Act 1963 who last either granted or renewed the licence, send a copy of the order to the clerk to that authority; and, without prejudice to the renewal by that authority of any other betting office licence held by that person, that authority shall, notwithstanding anything in paragraph 20(1) of the said Schedule 1, refuse any application by that person for the grant of a new betting office licence in respect of those or any other premises [<sup>F110</sup>in England, Wales or Scotland] made less than twelve months after that forfeiture and cancellation.
- <sup>F111</sup>(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 in Northern Ireland 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 <sup>M22</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

#### Textual Amendments

**F109** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 11(2)(a)

**F110** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 11(2)(b)

**F111** 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)

#### Marginal Citations

**M21** 1963 c. 2(12:1).

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**M22** S.I. 1985/1204 (N.I. 11).

- 16 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the <sup>M23</sup>Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with general betting duty is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [<sup>F112</sup>one month] from the time of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any records, accounts or other documents, money or valuable thing, instrument or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and
  - (b) search any person found on the premises whom he has reasonable cause to believe to be carrying on bookmaking on the premises.

#### Textual Amendments

**F112** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, [Sch. 6 Pt. II para. 39\(b\)](#)

#### Modifications etc. (not altering text)

**C10** [Sch. 1 para. 16\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16](#), ss. 50, 52-54, 68, 138(2), [Sch. 1 Pt. I para. 27](#); [S.I. 2003/708](#), [art. 2\(a\)\(c\)\(j\)](#)

**C11** Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, [Sch. 1 Pt. 1 para. 27](#); [S.I. 2003/708](#), [art. 2\(a\)\(j\)](#)

#### Marginal Citations

**M23** [1975 c. 21\(39:1\)](#).

## SCHEDULE 2 **U.K.**

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

### GAMING LICENCE DUTY

#### *Application for and duration of licence*

- 1 (1) An application for a gaming licence shall, subject to sub-paragraphs (3) and (6) below, be made to the Commissioners not later than fourteen days before the date on which the licence is to be in force.
- (2) Subject to sub-paragraphs (3) and (5) below, a gaming licence shall be expressed to take effect—
- (a) on the first day of the period for which it is granted, or
  - (b) on the fourteenth day after the date of the application, whichever is the later.

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- (3) Where a gaming licence would otherwise, by virtue of sub-paragraph (2)(b) above, be expressed to take effect on the fourteenth day after the date of the application, it may, if the Commissioners think fit, be expressed to take effect earlier than that date, but in no case earlier than the day following that date.
- (4) A gaming licence shall expire—
  - (a) at the end of 31st March or, as the case may be, 30th September next after the date on which it is expressed to take effect, or
  - (b) if the holder ceases to be a provider of the premises.
- (5) Where a licence in respect of any premises expires by virtue of sub-paragraph (4)(b) above, another gaming licence may be granted in respect of the premises, and any such licence—
  - (a) shall be expressed to take effect on the day following that on which the previous licence expired; and
  - (b) subject to that sub-paragraph, shall expire when the previous licence would have expired apart from the provisions of this paragraph.
- (6) The Commissioners may allow an application for a licence under sub-paragraph (5) above to be made later than required by sub-paragraph (1) above.

#### *Charge of duty in respect of short licence periods*

- 2 In any case where—
  - (a) a licence is one of two or more licences which by virtue of paragraph 1(5) above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March or 30th September in any year; or
  - (b) a licence is not for the whole of the period of six months ending with 31st March or 30th September in any year; and a club has in the course of those six months transferred gaming from those premises to other premises or from other premises to those premises,

the parts of gross gaming yield which in accordance with the Table in section 14 of this Act are chargeable at rates other than the highest shall be reduced in accordance with regulations made by the Commissioners.

#### *Regulations*

- 3 (1) 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 the duty on gaming licences, or for the protection of the revenue from that duty.
- (2) Regulations under this paragraph may 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, and by persons providing facilities for another to engage in such an activity or entering into any transaction with another in the course of any such activity of his;
  - (b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;

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- (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;
  - (d) for requiring the licence to be displayed on the premises, and the production of the licence for inspection by the proper officer.
- (3) Without prejudice to the generality of the foregoing provisions of this paragraph, the Commissioners may also make regulations—
- (a) requiring returns to be made of the gross gaming yield from any premises in any period, being returns certified in such manner as may be specified in the regulations;
  - (b) requiring returns to be made of expenses incurred in providing facilities for, or in providing anything in connection with, gaming on premises in respect of which a gaming licence is or has been in force and of bad debts incurred in the provision of such gaming;
  - (c) requiring gaming licence duty chargeable by reference to gross gaming yield to be paid at such time and in such manner as may be specified in the regulations.
  - [<sup>F113</sup>(d) requiring, in relation to gaming licence duty chargeable by reference to the gross gaming yield from any premises in any period, that, at such time before the end of the period and in such manner as may be specified in the regulations, an amount be paid in anticipation of the duty chargeable, being an amount calculated in such manner as may be so specified.]
- (4) Regulations under this paragraph may be framed by reference to requirements for the time being in force under the <sup>M24</sup>Gaming Act 1968.

#### Textual Amendments

**F113** Sch. 2 para. 3(3)(d) inserted by [Finance Act 1991 \(c. 31, SIF 12:2\)](#), s. 6(5)

#### Marginal Citations

**M24** 1968 c. 65(12:1).

### *Inspection of premises*

- 4 (1) Any officer may (without payment) enter any premises in respect of which a licence under the Gaming Act 1968 is for the time being in force 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 to them—
- (a) to produce or secure the production of any gaming licence for the time being in force in respect of the premises, or
  - (b) to provide information with respect to any gaming which is being, or has been, carried on on the premises, and as to any gaming tables or other equipment on the premises which is or can be used for gaming.
- (2) If the premises in respect of which the licence under the Gaming Act 1968 is for the time being in force form, for rating purposes, part only of a hereditament, the

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powers conferred by this paragraph shall be exercisable as respects each part of the hereditament.

(3) In this paragraph “hereditament”, in relation to Scotland, means lands and heritages.

#### *Power to estimate duty*

- 5 (1) Where an amount is due [<sup>F114</sup>under section 14(1)(b) above or by virtue of regulations under paragraph 3(3)(d) above] but the Commissioners are unable to ascertain the amount <sup>F115</sup> . . . properly due because—
- (a) returns, accounts, records or other documents have not been made, kept, preserved or produced as required by regulations made under this Schedule; or
  - (b) it appears to the Commissioners that any returns, accounts, records or other documents are incomplete or incorrect,
- they may estimate the amount due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as <sup>F116</sup> . . . properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

#### **Textual Amendments**

**F114** Words in Sch. 2 para. 5(1) substituted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(6)(a)

**F115** Words in Sch. 2 para. 5(1) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(6)(a), 123, Sch. 19 Pt.I

**F116** Word in Sch. 2 para. 5(2) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(6)(b), 123, Sch. 19 Pt.I

#### *Persons from whom duty recoverable*

- 6 (1) The duty payable in accordance with paragraph (b) of section 14(1) of this Act on a gaming licence in respect of any premises for any period [<sup>F117</sup>and any amount payable in anticipation of that duty by virtue of regulations under paragraph 3(3)(d) above] shall be payable by the person who was the holder of the licence but, if not paid by him as required by regulations under paragraph 3 <sup>F118</sup> . . . above, shall be recoverable from each of the persons mentioned in sub-paragraph (2) below.
- (2) The persons referred to above are—
- (a) the person who was the holder of the licence;
  - (b) any other person who was a provider of the premises in the period;
  - (c) any other person concerned in the organisation or management of the gaming on the premises in the period; and
  - (d) any director of a company which falls within paragraphs (a), (b) or (c) above.

#### **Textual Amendments**

**F117** Words in Sch. 2 para. 6(1) inserted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(7)

**F118** Word in Sch. 2 para. 6(1) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(7), 123, Sch. 19 Pt.I

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### Enforcement

- 7 (1) Any person who—
- (a) contravenes or fails to comply with any of the provisions of regulations made under paragraph 3 above, or
  - (b) obstructs any officer in the exercise of his functions in relation to the duty on gaming licences,
- shall be guilty of an offence and liable on summary conviction to a penalty of £500 or treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, whichever is the greater.
- (2) Where a person is convicted under sub-paragraph (1) above in respect of a failure to comply with the provisions of regulations made under this Schedule and the failure continues after his conviction then, unless he has reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under this paragraph and may, on conviction, be punished accordingly.
- (3) Any person who—
- (a) in connection with the duty on gaming licences, 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, . . . <sup>F119</sup>, or
  - <sup>F120</sup>(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 gaming licence 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 [<sup>F121</sup>the maximum term] or to both.
- <sup>F122</sup>(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.]
- <sup>F123</sup>(5) In sub-paragraphs (1)(b) and (3)(a) above references to the duty on gaming licences include amounts payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) above.
- (6) In ascertaining for the purposes of sub-paragraph (1) or (3) above the amount of the duty which is unpaid or payment of which is sought to be avoided, an amount payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) above shall be treated as an amount of duty.]

#### Textual Amendments

**F119** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, Sch. 14 Pt. I Note 3.

**F120** Sch. 2 para. 7(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(b)(6)

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**F121** Words substituted by Finance Act 1988 (c. 39, SIF, 40:1), s. 12(4)(c)(6)

**F122** Sch. 2 para. 7(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(d)(6)

**F123** Sch. 2 para. 7(5)(6) inserted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(8)

**Modifications etc. (not altering text)**

**C12** Para. 7(1): Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 (E.W.) and Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G (S.) apply (increase of fines and substitution of references to levels on the standard scale)

**C13** Para. 7(3) amended by Finance Act 1985 (c. 54, SIF 12:2), s. 10(5)(6)(g)

*Co-operation with Gaming Board*

- 8 (1) No obligation as to secrecy or other restriction on the disclosure of information imposed by statute or otherwise shall prevent—
- (a) the Commissioners or an authorised officer of the Commissioners from disclosing to the Gaming Board for Great Britain or to an authorised officer of that Board, or
  - (b) that Board or an authorised officer of that Board from disclosing to the Commissioners or to an authorised officer of the Commissioners, information for the purpose of assisting the Commissioners in the performance of their duties with respect to gaming licence duty or, as the case may be, the Board in the performance of their duties under the <sup>M25</sup>said Act of 1968.
- (2) Information obtained in pursuance of this paragraph shall not be disclosed except—
- (a) to the Commissioners or the Board or an authorised officer of the Commissioners or the Board; or
  - (b) for the purpose of any proceedings connected with a matter in relation to which the Commissioners or the Board perform such duties as aforesaid.

**Marginal Citations**

**M25** 1968 c. 65(12:1).

*Modification of agreements*

- 9 (1) Where before 1st October 1980 a person who is granted a gaming licence in respect of any premises entered into an agreement with any other person whereby that other person is entitled to use those premises after that date for the purpose of gaming, and the consideration for that other person under that agreement does not take account of the additional duty payable under section 6 of the <sup>M26</sup>Finance Act 1980 or this Act, as compared with section 14 of the <sup>M27</sup>Betting and Gaming Duties Act 1972, the first-mentioned person shall be entitled to recover from that other person such amount, if any, nor exceeding that additional amount of duty, in such manner as may be agreed between them (or, in default of such agreement, as may be determined by the appropriate court) to be fair in all the circumstances, having regard in particular to the extent, if any, to which while the licence is in force the premises will be or are likely to be used otherwise than by that person for the purpose of gaming.
- (2) In this paragraph “the appropriate court” means—



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- (a) where the premises in question are in England or Wales and the amount of the duty on the licence in question exceeds £5,000, the High Court,
- (b) in any other case, the county court or, if the premises in question are situated in Scotland, the sheriff.

#### Marginal Citations

M26 1980 c. 48(12:2).

M27 1972 c. 25.

## SCHEDULE 3 **U.K.**

Sections 17(1) and 20.

### BINGO DUTY

#### PART I **U.K.**

#### EXEMPTION FROM DUTY

##### *Domestic bingo*

- 1 Bingo duty shall not be charged in respect of bingo played both in a private dwelling and on a domestic occasion.

##### *Small-scale bingo*

[<sup>F124</sup>2] (1) Bingo duty shall not be charged in respect of bingo promoted by any person and played on any day in a week (the “chargeable week”) at any premises, other than premises which are licensed under the <sup>M28</sup>Gaming Act 1968 [<sup>F125</sup>or under Chapter II of Part III of the <sup>M29</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985]], if—

- [<sup>F126</sup>(a) a person’s eligibility to participate in that bingo depends upon his being a member of a particular society or his being a guest of such a member or of the society;]
- (b) in any other case—
  - (i) the total value of the prizes won on any day in a relevant week at those premises in bingo promoted by that person does not exceed [<sup>F127</sup>£500]; and
  - (ii) the total value of the prizes won during any relevant week at those premises in bingo promoted by that person does not exceed [<sup>F128</sup>£1,500].

[<sup>F129</sup>(1A) Where the total value of the card money taken in the bingo in question played at any premises exceeds during, or on any day in, a relevant week the total value of the prizes won in that bingo during that week or, as the case may be, on that day, any

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reference in sub-paragraph (1) above to the total value of the prizes so won shall be read as a reference to the total of the card money so taken.

In this sub-paragraph “card money” means money taken by or on behalf of the promoter of the bingo as payment by players for their cards (within the meaning of section 17(3) of this Act)]

(2) In sub-paragraph (1) above—

“relevant week”, in relation to any chargeable week, means (subject to sub-paragraph (3) below that week or any of the preceding twelve weeks; and

“society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such club, institution, organisation or association but a branch or section shall not be treated as a separate branch or section unless it occupies separate premises.

(3) For the purposes of this paragraph there shall be disregarded any bingo which—

- (a) is played in any week beginning before 27th September 1982; or
- (b) is exempt from duty by virtue of paragraph 5 or 6 below.

#### Textual Amendments

**F124** Para. 2 substituted for paras. 2-4 by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(2)**

**F125** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 12(1)**

**F126** Sch. 3 para. 2(1)(a) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of Finance (No. 2) Act 1992 (c. 48), s. 7(2)

**F127** “£500” substituted by S.I. 1989/1357, **art. 2**

**F128** “£1,500” substituted by S.I. 1989/1357, **art. 2**

**F129** Para. 2(1A) inserted by Finance Act 1983 (c. 28, SIF 12:2), s. 5(1)

#### Marginal Citations

**M28** 1968 c. 65(12:1).

**M29** S.I. 1985/1204 (N.I. 11).

VALID FROM 10/07/2003

- 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

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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).

VALID FROM 10/07/2003

#### *Non-profit-making bingo*

- 2B In calculating liability to bingo duty no account shall be taken of bingo to which there apply (without any exception or modification by virtue of regulations) both—
- (a) section 3 of the Gaming Act 1968 or Article 56 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (prohibition on charging for participation), and
  - (b) section 4 of that Act or Article 57 of that Order (prohibition of levy on stakes or winnings).

#### *Small-scale amusements provided commercially*

- 5 (1) Bingo duty shall not be charged in respect of bingo played in compliance with the conditions of this paragraph—
- (a) on any premises in respect of which a permit under section 16 of the <sup>M30</sup>Lotteries and Amusements Act 1976 (provision of amusements with prizes) has been granted in accordance with Schedule 3 to that Act and is for the time being in force;
  - [<sup>F130</sup>(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the <sup>M31</sup>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 a gaming machine licence under this Act and a permit granted under section 34 of the <sup>M32</sup>Gaming Act 1968, not being premises in respect of which a club or a miners' welfare institute within the meaning of the Gaming Act 1968 is for the time being registered under Part III of that Act; 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

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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 [<sup>F131</sup>30p];
- (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 [<sup>F132</sup>30p] 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
- (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

**F130** 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)

**F131** Words substituted by virtue of S.I. 1984/431, art. 4(a)

**F132** Words substituted by virtue of S.I. 1984/431, art. 4(c)

#### Modifications etc. (not altering text)

**C14** Sch. 3 para. 5(2)(b) has effect (4.9.1989) as if for the sum specified therein there were substituted the sum of £20 by virtue of S.I. 1989/1357, art. 3 (which art. 3 was revoked (6.4.1993) by S.I. 1993/752, art. 2); by S.I. 1993/752, art.3 it is provided (6.4.1993) that sub-para. (2)(b) shall have effect as if for the sum of £20 there were substituted the sum of £25 (which S.I. was revoked (1.1.1995) by S.I. 1994/2967, art. 2)

#### Marginal Citations

**M30** 1976 c. 32(12:1).

**M31** S.I. 1985/1204 (N.I. 11).

**M32** 1968 c. 65(12:1).

### *Machine bingo*

- 6 Bingo duty shall not be charged in respect of bingo played by means of a gaming machine the provision of which on premises requires the authority of an excise licence under section 21 of this Act.

### *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 which will, or may, be chargeable with bingo duty 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.

[<sup>F133</sup>(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 [<sup>F134</sup>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.

[<sup>F135</sup>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 the <sup>M33</sup>Gaming

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Act 1968][<sup>F136</sup>or under Chapter II of Part III of the <sup>M34</sup>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

- F133** Para. 10(1A) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(a)  
**F134** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)  
**F135** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)  
**F136** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(3)

#### Marginal Citations

- M33** 1968 c. 65(12:1).  
**M34** S.I. 1985/1204 (N.I. 11).

#### *Announcement of prizes*

- 11 A bingo-promoter shall ensure that, before the beginning of any game of bingo promoted by him, the value of any prize to be won in the game is made known to the players in accordance with such requirements as may be prescribed for the purposes of this paragraph.

#### *Books, records, accounts, etc.*

- 12 (1) A [<sup>F137</sup>promoter of bingo other than bingo which is exempt from duty by virtue of [<sup>F138</sup>Part I of this Schedule]] shall keep such books, records and accounts as may be prescribed, or as the Commissioners may direct either generally or in a particular case.
- (2) Any such books, records and accounts—
- (a) shall be preserved for at least two years or such shorter period as the Commissioners may in any particular case direct, and
  - (b) shall be kept in such form as the Commissioners may direct either generally or in a particular case;
- and different directions under this sub-paragraph may be given by the Commissioners in relation to different cases or to different classes of books, records or accounts.
- (3) [<sup>F139</sup>Any such promoter of bingo] shall, if so required by the Commissioners or an officer—
- (a) produce, at a time and place specified in the requirement, such books, records, accounts or documents relating to the playing of bingo promoted by him as may be so specified, and

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(b) give such other information relating thereto as may be so specified.

(4) Without prejudice to the foregoing provisions of this paragraph, regulations may include provision requiring [<sup>F140</sup>such promoters of bingo as aforesaid] to keep and, if required by the Commissioners or an officer, to produce for inspection records showing the value of prizes won at bingo.

#### Textual Amendments

**F137** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(4)(a)

**F138** Words in Sch. 3 para. 12(1) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of Finance (No. 2) Act 1992 (c. 48), s. 7(3)

**F139** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(4)(b)

**F140** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(4)(c)

#### *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;
  - (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*

- 14 (1) Where an amount is due from any person on account of bingo duty but the Commissioners are unable to ascertain the amount of duty properly due from him—
- (a) by reason of his failure to keep or to produce or furnish to the proper officer any books, records, accounts or other documents which he is required or directed under this Schedule to keep, produce or furnish, or
  - (b) by reason of his failure to take or permit to be taken any other step which he is so required to take or permit to be taken, or
  - (c) by reason of such books, records, or accounts being materially incomplete or inaccurate.
- the Commissioners may estimate the amount of duty due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

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### *Disputes as to computation of duty*

- 15 (1) Without prejudice to paragraph 14 above, if any dispute arises between the Commissioners and [<sup>F141</sup>a promoter of bingo as to the amount taken by him or on his behalf on a particular occasion as payment by players for cards or as to the value of the prizes won in bingo promoted by him or by any other promoter on one or more occasions,], then—
- (a) the Commissioners shall by notice in writing to [<sup>F142</sup>the promoter] specify what in their opinion the amount or value is; and
  - (b) the amount of duty [<sup>F143</sup>(if any)] chargeable to, and recoverable from, the promoter shall be computed in accordance with that opinion.
- (2) If the promoter disputes the Commissioners' opinion as to the said amount or value, he may at any time within three months of the date of the notice, and subject to his having paid the full amount of duty which in accordance with that opinion (as stated in the notice) is due from him, apply to the High Court or, in Scotland, the Court of Session for a declaration as to what the said amount or value is.
- (3) If on an application under sub-paragraph (2) above the court makes a declaration specifying a different amount or value from that specified in the Commissioners' notice, then—
- (a) the notice shall be amended accordingly;
  - (b) any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of overpayment at such rate as the court may determine;
  - (c) any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- [<sup>F144</sup>(4) In any case where a promoter of bingo disputes the amount of duty chargeable to and recoverable from him by reference to bingo which is chargeable to duty by reason only that one or other (or both) of the conditions specified in sub-paragraph (1)(a) of paragraph 2 above is not satisfied with respect to that bingo, any information obtained in pursuance of this Schedule relating to bingo promoted by any other person may be disclosed to him and shall be admissible in evidence in any proceedings against him.]

#### **Textual Amendments**

**F141** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(5)(a)**

**F142** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(5)(b)**

**F143** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(5)(c)**

**F144** Para. 15(4) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(6)**

### *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—



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- (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 [<sup>F145</sup>seven years] or to both.

(2) Any person who—

- (a) is knowingly concerned with the promotion of bingo (being bingo which is or may be chargeable with bingo duty) where the promoter is not registered by the Commissioners in accordance with paragraph 10 above; or
- (b) is knowingly concerned with the combination of any game of bingo with other bingo contrary to section 19(2) of this Act,

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
- (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) Any person who—

- (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,

shall be guilty of an offence and liable on summary conviction to a penalty of [<sup>F146</sup>level 5 on the standard scale].

(4) Where a person is convicted under sub-paragraph (3) above in respect of a failure to comply with any provision of this Part of this Schedule or of regulations and the failure continues after the conviction, he shall be guilty of a further offence under that sub-paragraph and may on conviction be punished accordingly.

#### Textual Amendments

**F145** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 12\(1\)\(c\)\(6\)](#)

**F146** Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#)

- 17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the <sup>M35</sup>Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence under paragraph 16 above is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [<sup>F147</sup>one month] from the time of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any books, records, accounts, documents, money or valuable thing, and any instrument, device, apparatus or other thing whatsoever found on the premises, which he has reasonable cause to believe

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may be required as evidence for the purposes of proceedings in respect of such an offence, and

- (b) search any person found on the premises whom he has reasonable cause to believe to be concerned with the promotion of bingo or, as the case may be, with the management of any premises used for the purpose of playing bingo.

#### Textual Amendments

**F147** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, **Sch. 6 Pt. II para. 39(c)**

#### Modifications etc. (not altering text)

**C15** [Sch. 3 para. 17\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 55-55, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 28](#); [S.I. 2003/708, art. 2\(a\)\(j\)](#)

**C16** Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, **Sch. 1 Pt. 1 para. 28**; [S.I. 2003/708, art. 2\(a\)\(c\)\(j\)](#)

#### Marginal Citations

**M35** [1975 c. 21\(39:1\)](#).

## SCHEDULE 4 U.K.

Sections 21(1), 24(1) and 26.

### GAMING MACHINE LICENCE DUTY

## PART I U.K.

### EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

#### *Charitable entertainments, etc.*

- 1 (1) A gaming machine licence shall not be required in order to authorise the provision of a gaming 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 of gaming by means of any machine) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of gaming 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 any other provided for gaming at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.

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- [<sup>F148</sup>(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

**F148** Para. 1(3)(4) substituted for para. 1(3) by [Finance Act 1983 \(c. 28, SIF 12:2\)](#), s. 5(2)

#### *Pleasure fairs*

- 2 (1) A gaming machine licence shall not be required in order to authorise the provision of a gaming machine at a 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, where the conditions of this paragraph are complied with in relation to the machine.
- (2) The conditions of this paragraph are that—
- (a) the amount payable to play the machine once does not exceed 10p;
  - (b) a person playing the machine once and successfully does not receive any thing other than one of the following prizes or combinations of prizes:—
    - (i) a money prize not exceeding £1 or a token which is, or two or more tokens which in the aggregate are, exchangeable only for such a money prize;
    - (ii) a non-monetary prize or prizes of a value or aggregate value not exceeding £2 or a token exchangeable only for such a non-monetary prize or such non-monetary prizes;
    - (iii) a money prize not exceeding £1 together with a non-monetary prize of a value which does not exceed £2 less the amount of the money prize;
    - (iv) one or more tokens which can be exchanged for a non-monetary prize or non-monetary prizes at the appropriate rate; and
  - (c) the opportunity to play the machine (or that machine and any other provided for gaming at the fair) does not constitute the only, or the only substantial, inducement for persons to attend the fair.
- (3) In sub-paragraph (2)(b) above, “non-monetary prize”, in relation to a machine, means a prize which does not consist of or include any money and does not consist of or

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include any token which can be exchanged for money or money's worth or be used for playing the machine; and, for the purposes of sub-paragraph (2)(b)(iv), a token or tokens shall be taken to be exchanged for a non-monetary prize or prizes at the appropriate rate if either—

- (a) the value or aggregate value of the prize or prizes does not exceed £2 and the token or tokens exchanged represent the maximum number of tokens which can be won by playing the machine once, or
- (b) in any other case, the value or aggregate value of the prize or prizes does not exceed £2 and bears to £2 a proportion not exceeding that which the number of tokens exchanged bears to the maximum number of tokens which can be won by playing the machine once.

- (4) The condition specified in sub-paragraph (2)(b) above shall not, in relation to a machine, be taken to be contravened by reason only that a successful player of the machine receives an opportunity to play again (once or more often) without paying, so long as the most which he can receive if he wins each time he plays again is a money prize or money prizes of an amount, or aggregate amount, of £1 or less.

**Modifications etc. (not altering text)**

- C17** Sch. 4 para. 2(2)(a): by S.I. 1989/2254, art. 4(a) (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, art. 2) it was provided (1.1.1990) that sub-para. (2) should have effect as if in sub-para. (2)(a), for the sum of 10p there were substituted the sum of 20p.
- C18** Sch. 4 para. 2(2)(b): by virtue of S.I. 1989/2254, art. 4(b) (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, art. 2) sub-para. (2)(b) had effect (1.1.1990) as if, for the sum of £1 (in both places) there were substituted the sum of £2.40, and for the sum of £2 (in both places) there were substituted the sum of £4.80 and by virtue of S.I. 1992/2954, art. 3(3)(a), sub-para. (2)(b) had effect (1.1.1993) as if, for the sum of £1 (in both places) there were substituted the sum of £3, and for the sum of £2 (in both places) there were substituted the sum of £6.
- C19** Sch. 4 para. 2(3): by virtue of S.I. 1989/2254, art. 4(c) (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, art. 2) sub-para. (3) had effect (1.1.1990) as if, for the sum of £2 (in all three places) there were substituted the sum of £4.80, and by virtue of S.I. 1992/2954, art. 3(3)(b), sub-para. (3) had effect (1.1.1993) as if, for the sum of £2 (in all three places) there were substituted the sum of £6.
- C20** Sch. 4 para. 2(4): by virtue of S.I. 1989/2254, art. 4(d) (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, art. 2) sub-para. (4) had effect (1.1.1990) as if, for the sum of £1 there were substituted the sum of £2.40, and by virtue of S.I. 1992/2954, art. 3(3)(c), sub-para. (4) had effect (1.1.1993) as if, for the sum of £1 there were substituted the sum of £3.

- 3 The Commissioners may by order provide that any provision of paragraph 2 above which is specified in the order and which mentions a sum shall have effect, as from a date so specified, as if for that sum there were substituted such larger sum as may be specified in the order.

*Months preceding and following half-year summer licences*

- 4 [<sup>F149</sup>Subject to sub-paragraph (2) below] a gaming machine licence shall not be required in order to authorise the provision of a [<sup>F150</sup>small prize-machine on any premises]—

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- (a) during March of any year if the provision of the machine on the premises during April of that year has been authorised by a half-year licence or a quarter-year licence;
- (b) during October of any year if the provision of the machine on the premises during September of that year has been authorised by a half-year licence or a quarter-year licence.

[<sup>F151</sup>(2) Sub-paragraph (1) above shall not apply in relation to the provision of a machine on any premises—

- (a) during March of any year, if any person has become entitled to a repayment of duty under paragraph 11 below on the surrender of a licence in respect of those premises or any machine on those premises during the preceding February,
- (b) during October of any year, if any person has become entitled to such a repayment on the surrender of such a licence during the preceding March, June or September.]

#### Textual Amendments

**F149** Words inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(4)

**F150** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. V para. 15

**F151** Sch. 4 para. 4(2) inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(4)

## PART II U.K.

### SUPPLEMENTARY PROVISIONS

#### *General administration*

- 5 The duty on gaming 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.

#### *Applications for and duration of licence*

- 6 An application for a licence . . . <sup>F152</sup>shall, subject to paragraph 7(2) below, be made to the Commissioners not later than fourteen days before the date on which the licence is to be in force.

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#### Textual Amendments

**F152** 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](#)

- 7 (1) Subject to sub-paragraph (2) below, a licence shall be expressed to take effect—
- (a) on the first day of the period for which it is granted, or
  - (b) on the fourteenth day after the date of the application,
- whichever is the later.
- (2) Where a licence would otherwise, by virtue of sub-paragraph (1)(b) above, be expressed to take effect on the fourteenth day after the date of the application it may, if the Commissioners think fit, be expressed to take effect earlier than that day, but in no case earlier than the day following that date.
- [<sup>F153</sup>(3) A gaming machine licence shall expire at the end of the period for which it is granted.]

#### Textual Amendments

**F153** [Para. 7\(3\)](#) substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(3\)](#)

VALID FROM 01/05/1995

#### *[<sup>F154</sup> Payment of duty by instalments]*

#### Textual Amendments

**F154** Crossheading inserted (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 11\(5\)](#).

- [<sup>F155</sup>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.

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- (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 14 to 16 of the <sup>M36</sup>Finance Act 1994 (review and appeals) 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 specified in Schedule 5 to that Act.]

#### Textual Amendments

**F155** Sch. 4 Pt. II para. 7A inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(5).

#### Marginal Citations

**M36** 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,
- <sup>F156</sup>(a) transfer an ordinary 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; and
  - (b) where—
    - (i) a person holding special licences so requests; and
    - (ii) the proper officer is satisfied that it is appropriate to do so and will not result in any person holding any number of special licences less than ten,transfer such number of special licences to such other person, as may be specified in the request.]
- (2) Where the holder of a gaming machine licence . . . <sup>F157</sup>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

**F156** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. I para. 7(4)

**F157** 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

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### *Amendment of licence*

- 9 The proper officer may, in such manner as the Commissioners may direct, and without any additional payment, amend [<sup>F158</sup>an ordinary] licence by substituting different premises for those in respect of which it is for the time being in force, but—
- (a) this paragraph shall not be taken as authorising any amendment affecting the number or descriptions of gaming machines authorised by the licence . . . <sup>F159</sup>, and
  - (b) the proper officer must be satisfied that there is no other [<sup>F160</sup>ordinary licence for the same period] in force as respects the new premises, except where the transfer is of a licence relating only to machines chargeable at one rate, and [<sup>F160</sup>any such] licence already in force relates only to machines chargeable at another rate.

#### **Textual Amendments**

**F158** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(5\)\(a\)](#)

**F159** Words repealed by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 72(7), [Sch. 16 Pt. II Note 3](#)

**F160** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(5\)\(c\)](#)

- 10 (1) Where there is [<sup>F161</sup>an ordinary] licence for the time being in force in respect of any premises, the holder may at any time apply to the Commissioners for the licence to be amended under this paragraph, and the proper officer shall, on payment of the additional duty (if any), amend the licence accordingly.
- (2) A licence may be amended under this paragraph—
- (a) so as to increase the number of machines which are authorised by the licence for the premises in question (whether chargeable at one or more of the rates respectively); or
  - (b) so as to increase the number of machines chargeable at one rate and reduce the number chargeable at another rate; or
  - (c) in the case of a licence which authorises only machines chargeable at one rate, so as to authorise a specified number of machines chargeable at another rate.
- (3) The additional duty referred to in sub-paragraph (1) above shall be payable only where—
- (a) the amount of the duty originally paid on the licence, or
  - (b) in the case of a licence previously amended under this paragraph, that amount plus any additional duty paid in respect of that amendment,
- is exceeded by the amount of duty which would have been payable on the original licence if it had been granted as proposed to be amended; and the amount of the additional duty shall then be the difference between those two amounts, . . . <sup>F162</sup>
- (4) Regulations may make provision with respect to the procedure for amending licences under this paragraph, and any such regulations may include provision—
- (a) as to the method of amendment (that is to say, whether it is to be effected by endorsement of the licence, or by the issue of an amended licence, or otherwise howsoever), and



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(b) as to the time at which a licence is to have effect as amended.

#### Textual Amendments

**F161** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. I para. 7(6)

**F162** Words repealed by Finance Act 1984 (c. 43, SIF 12:2), ss. 7(1)(2), 128(6), Sch. 3 Pt. I para. 7(6), Sch. 23 Pt. II Note

#### *Surrender of licence*

- 11 <sup>F163</sup>(1) Where the holder of a gaming machine licence surrenders it to the proper officer at a time when the licence has at least three months to run, he shall, subject to any provision made by regulations under paragraph 11A below, <sup>F164</sup>be entitled to a repayment of duty, in respect of each complete month in the unexpired period of the licence, of an amount equal—
- (a) in the case of a whole-year licence, to one-twelfth of the duty paid on the grant of the licence, and
  - (b) in the case of a half-year licence, to one-twelfth of the duty that would have been payable on the grant of the licence if it had been a whole-year licence.]
- (2) A special licence shall not be surrendered unless the Commissioners are satisfied that, if it is surrendered, its holder will (having regard to any other licences surrendered at the same time) hold at least ten, or cease to hold any, special licences.]
- (3) <sup>F165</sup>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 <sup>F165</sup>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

**F163** Para. 11(1)(2) substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. I para. 7(7)

**F164** Words substituted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(5)

**F165** 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)

**C21** Para. 11 modified by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. II para. 8(3)

#### *Reduction of duty in certain cases*

- <sup>F166</sup>11(A) For the purpose of giving credit, on the taking out of a gaming machine licence in certain circumstances where duty has been paid on one or more previous licences, the Commissioners may make regulations providing that, in prescribed cases, the amount of duty payable on a gaming machine licence shall, subject to prescribed conditions, be reduced by a prescribed amount.

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- (2) Regulations under this paragraph may make provision modifying, or excluding, the application of paragraph 11 above in cases in which duty is reduced in accordance with the regulations.]

**Textual Amendments**

**F166** Para. 11A inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s.7(1)(2), [Sch. 3 Pt. I para. 7\(9\)](#)

*Requirements to be observed by licence-holder*

- 12 The holder of [<sup>F167</sup>, an ordinary] 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**

**F167** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(10\)](#)

- 13 Regulations may make provision with respect to the labelling or marking of
- [<sup>F168</sup>(a) gaming machines provided on any premises in respect of which an ordinary licence is in force; and
- (b) gaming machines in respect of which special licences are in force], with a view to enabling such machines to be identified as chargeable at the lower rate [<sup>F169</sup>or the higher rate or, as the case may be, as being two-penny machines], and any such regulations may include provision as to the size and description of labels or marks to be applied to machines, as to the cases in which they are required to be, or are prohibited from being, applied, and as to the manner of their application.

**Textual Amendments**

**F168** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(11\)](#)

**F169** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. II para. 17](#)

*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 for gaming 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 gaming machine licence for the time being in force in respect of the premises, or

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- (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.

#### *Registers of permits, etc.*

- 15 (1) The clerk to the appropriate authority shall keep a register in the prescribed form and containing the prescribed particulars of—
- (a) all permits issued by the authority for the purposes of section 16 of the <sup>M37</sup>Lotteries and Amusements Act 1976 (permitted gaming in the form of amusements with prizes),
  - (b) all permits so issued for the purposes of section 34 of the <sup>M38</sup>Gaming Act 1968 (conditions under which gaming may be carried on by means of machines), and
  - (c) all directions given by the authority under section 32 of the Gaming Act 1968 (approval for provision of more than two gaming machines);
- and any such register shall be open during reasonable hours for inspection by any officer.
- (2) In sub-paragraph (1) above, “the appropriate authority”—
- (a) in relation to permits issued for the purposes of section 16 of the Lotteries and Amusements Act 1976, means the local authority within the meaning of Schedule 3 to that Act,
  - (b) in relation to permits issued for the purposes of section 34 of the Gaming Act 1968, has the same meaning as in Schedule 9 to that Act, and
  - (c) in relation to directions under section 32 of the Gaming Act 1968, means the licensing authority under that Act.

#### **Marginal Citations**

**M37** 1976 c. 32(12:1).

**M38** 1968 c. 65(12:1).

#### *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, he shall be guilty of an offence and be liable on summary conviction to [<sup>F170</sup>a penalty of level 5 on the standard scale.]
- (2) Where a person is convicted of an offence under this paragraph consisting in a failure to comply with any provision of this Part of this Schedule or of regulations, and the failure continues after the conviction, he shall be guilty of a further offence under this paragraph and may on conviction be punished accordingly.

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### Textual Amendments

**F170** Words substituted by [Finance Act 1985 \(c. 54, SIF 12:2\)](#), s. 8, [Sch. 5 Pt. I para. 9\(2\)](#)

- 17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the <sup>M39</sup>Criminal Procedure (Scotland) Act) is satisfied on information on oath that there is reasonable ground for suspecting that gaming machines are or have been, or are to be, provided for gaming on any premises in contravention of [<sup>F171</sup>section 21(1) or 24] of this Act, he may issue a warrant in writing authorising an officer to enter the premises (if necessary by force) at any time within [<sup>F172</sup>one month] of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any records, accounts or other documents, or any gaming machine (including any machine appearing to the officer to be constructed or adapted, or to be capable of use, for playing a game of chance by means of it), or any tokens or other thing whatsoever, found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of an offence under section 24 of this Act or paragraph 16 above;
  - (b) search any person found on the premises whom he has reasonable cause to believe to be or have been concerned with the provision of gaming machines on the premises, or with the management of the premises, or to be or have been responsible for controlling the admission of persons to the premises.

### Textual Amendments

**F171** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7, [Sch. 3 Pt. I para. 7\(12\)](#)

**F172** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, [Sch. 6 Pt. II para. 39\(d\)](#)

### Marginal Citations

**M39** [1975 c. 21\(39:1\)](#).

- 18 Where an officer finds gaming machines provided on any premises in such circumstances that a gaming machine licence is required so as to authorise them so to be provided and [<sup>F173</sup>the officer is satisfied, having regard to the number and description of—
- (a) those machines which are authorised by the ordinary licence or licences produced to him; and
  - (b) those machines displaying special licences;
- 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.

### Textual Amendments

**F173** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7, [Sch. 3 para. 7\(13\)](#)

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VALID FROM 28/07/2000

[<sup>F174</sup>SCHEDULE 4A U.K.]

UNLICENSED AMUSEMENT MACHINES

**Textual Amendments**

**F174** 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)

<sup>X1</sup>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 <sup>M42</sup>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 ”.

**Marginal Citations**

**M42** 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the <sup>M43</sup>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**

**M43** 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 ”.

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- 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 <sup>M44</sup>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**

M44 1979 c. 2.

SCHEDULE 6 U.K.

Section 34(1).

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.
- 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 <sup>M45</sup>Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

**Marginal Citations**

M45 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.

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- 5 For the purposes of section 9(4) of this Act a conviction for an offence under section 5 of the <sup>M46</sup>Finance Act 1952, section 2 of the <sup>M47</sup>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.

**Marginal Citations**

**M46** 1952 c. 33.

**M47** 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 <sup>M48</sup>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**

**M48** 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—
- (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.

**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.

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of Repeal</b>
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 (2), (3), (4), (5), (7) and in subsection (8) the words from “subsections (2)” to “subsections (5)”. Schedule 5.



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