



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

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

### PART I

#### BETTING DUTIES

##### *[<sup>F1</sup> General betting duty*

#### Textual Amendments

- F1** 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](#)

#### <sup>F2</sup> **The duty**

A duty of excise to be known as general betting duty shall be charged in accordance with sections 2 to 5D.

#### Textual Amendments

- F2** 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](#)

#### <sup>F3</sup> **Bookmakers: general bets**

- (1) General betting duty shall be charged on a bet made with a bookmaker who is in the United Kingdom.
- (2) Subsection (1) does not apply to—

*Status: Point in time view as at 01/06/2009.*

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- (a) an on-course bet,
  - (b) a spread bet, <sup>F4F5</sup> . . . ]
  - (c) a bet made by way of pool betting, <sup>F6</sup>, or<sup>F7</sup> . . .
  - [ a bet made using a gaming machine, within the meaning of section 23 of the
  - <sup>F8</sup>(d) Value Added Tax Act 1994.]
  - <sup>F9</sup>(d) . . . . .
- (3) The amount of duty charged in respect of bets made with a bookmaker in an accounting period shall be 15 per cent. of the amount of his net stake receipts for that period.

**Textual Amendments**

**F3** 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**

**F4** Word in s. 2(2)(b) inserted (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by **Finance Act 2002 (c. 23), s. 12, Sch. 4 Pt. 1 para. 3(a)**

**F5** Word in s. 2(2) repealed (19.7.2006) by **Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 2**

**F6** S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of **Finance Act 2006 (c. 25), s. 9(1)(2)**

**F7** S. 2(2)(d) and preceding word repealed (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by **Finance Act 2002 (c. 23), ss. 12, 141, Sch. 4 Pt. 1 para. 3(b), Sch. 40 Pt. 1(4)**

**F8** S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of **Finance Act 2006 (c. 25), s. 9(1)**

**F9** S. 2(2)(d) and preceding word repealed (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by **Finance Act 2002 (c. 23), ss. 12, 141, Sch. 4 Pt. 1 para. 3(b), Sch. 40 Pt. 1(4)**

<sup>F10</sup>**3 Bookmakers: spread bets**

- (1) General betting duty shall be charged on a spread bet made with a bookmaker who—
  - (a) is in the United Kingdom, <sup>F11</sup> . . .
  - (b) <sup>F11</sup> . . . . .
- [<sup>F12</sup>(2) A bet is a spread bet if it constitutes a contract the making or accepting of which is a regulated activity within the meaning of section 22 of the Financial Services and Markets Act 2000.]
- (3) The amount of duty charged under subsection (1) in respect of spread bets made with a bookmaker in an accounting period shall be—
  - (a) 3 per cent. of the amount of his net stake receipts in respect of financial spread bets for that period (if any), plus
  - (b) 10 per cent. of the amount of his net stake receipts in respect of other spread bets for that period (if any).
- (4) A “financial spread bet” is a spread bet the subject of which is a financial matter.
- (5) The Commissioners may by order provide that a specified matter—
  - (a) shall be treated as a financial matter for the purpose of subsection (4), or
  - (b) shall not be treated as a financial matter for that purpose.

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#### 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**
- F11** S. 3(1)(b) and preceding word repealed (19.7.2007) by **Finance Act 2007 (c. 11)**, ss. 105, 114, **Sch. 25 paras. 4(2), 23, Sch. 27 Pt. 6(3)**
- F12** S. 3(2) substituted (19.7.2007) by **Finance Act 2007 (c. 11)**, s. 105, **Sch. 25 paras. 4(3), 23**

#### [<sup>F13</sup> 4 **Pool betting on horse and dog races**

- (1) General betting duty shall be charged on pool betting which—
- relates only to horse racing or dog racing, and
  - is not on-course betting.
- (2) But subsection (1) does not apply to pool betting if—
- the promoter is outside the United Kingdom, and
  - it is conducted otherwise than by means of a totalisator situated in the United Kingdom.
- (3) The amount of duty charged under subsection (1) in respect of bets made by means of facilities provided by a person in an accounting period shall be 15 per cent. of the amount of his net stake receipts for the period.]

#### Textual Amendments

- F13** S. 4 substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12)**, s. 15(2)

#### <sup>F14</sup> 5 **Net stake receipts**

- (1) For the purposes of a charge under a provision of sections 2 to 4 in respect of the class of bets to which the provision applies, the amount of a person's net stake receipts for an accounting period is X minus Y, where—
- X is the aggregate of amounts which fall due to that person in the accounting period in respect of bets of that class made with him, and
  - Y is the aggregate of amounts paid by the person in that period by way of winnings to persons who made bets of that class with him (irrespective of when the bets were made or determined).
- (2) Where—
- a person makes a bet other than a spread bet, and
  - the sum which he will lose if unsuccessful is known when the bet is made, that sum shall be treated for the purposes of subsection (1)(a) as falling due when the bet is made (irrespective of when it is actually paid or required to be paid).
- (3) Where the amount of a person's net stake receipts is zero or a negative amount, it shall be disregarded for the purposes of sections 2 to 4 [<sup>F15</sup>except as provided for by section 5AA].
- (4) In calculating an amount due to a person in respect of a bet, no deduction shall be made in respect of—

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- (a) any other benefit secured by the person who makes the bet as a result of paying the money,
  - (b) a person's expenses, whether in paying duty or otherwise, or
  - (c) any other matter.
- (5) Where a person makes a bet in pursuance of an offer which permits him to pay nothing or less than the amount which he would have been required to pay without the offer, he shall be treated for the purposes of this section as being due to pay that amount—
- (a) to the person with whom the bet is made, and
  - (b) at the time when the bet is made.
- (6) For the purpose of subsection (1)(b)—
- (a) 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,
  - (b) the return of a stake shall be treated as a payment by way of winnings, and
  - (c) only payments of money shall be taken into account.
- (7) In the application of this section to a charge under <sup>F16</sup>section 4(1), a reference to bets made with a person shall be treated as a reference to bets made by means of facilities provided by him.

#### Textual Amendments

- F14** 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**
- F15** Words in s. 5(3) inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 6(2)**
- F16** Words in s. 5(7) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**

#### <sup>F17</sup>5AA **Relief for losses**

- (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.

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**Textual Amendments**

**F17** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)

**Betting exchanges**

**F18** **5AB**

- (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**

**F17** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)

**F18** S. 5AB inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(2\)](#)

**F19** **5A**

**F20**

**Textual Amendments**

**F19** 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](#)

**F20** S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 6\(4\), 216, Sch. 43 Pt. 1\(1\)](#)

**F21** **5B Liability to pay**

- [<sup>F22</sup>(1) All general betting duty chargeable in respect of—
- (a) bets made in an accounting period, or
  - (b) in the case of duty chargeable under section 5AB, bets determined in an accounting period,

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shall become due at the end of that period.]

- (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 [<sup>F23</sup>general betting operating licence (in Great Britain), or a bookmaker's permit (in Northern Ireland),] 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 [<sup>F24</sup>section 4(1)] [<sup>F25</sup>or 5AB] 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.

#### Textual Amendments

- F21** 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**
- F22** S. 5B(1) substituted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(a)**
- F23** Words in s. 5(3)(a) substituted (1.9.2007) by **Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 5, 23; S.I. 2007/2532, art. 2**
- F24** Words in s. 5B(4) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**
- F25** Words in s. 5B(4) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(b)**

#### <sup>F26</sup>5C Bet-brokers

- (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 [<sup>F27</sup>, other than a betting-exchange 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).

[<sup>F28</sup>In paragraph (a) “betting-exchange business” means a business such as is mentioned in section 5AB(1).]

- (2) <sup>F29</sup> .....

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- (3) <sup>F29</sup> . . . . .
- (4) <sup>F29</sup> . . . , 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, <sup>F30</sup> . . .
  - (b) <sup>F30</sup> . . . . .
- (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**

- F26** 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**
- F27** Words in s. 5C(1)(a) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(4)(a)**
- F28** Words in s. 5(3) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(4)(b)**
- F29** S. 5C(2)(3) repealed (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), ss. 7(4)(c), 216, Sch. 43 Pt. 1(1)**
- F30** S. 5C(5)(b) and preceding word repealed (19.7.2007) by **Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 6, 23, Sch. 27 Pt. 6(3)**

<sup>F31</sup>**5D Accounting period**

- (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.

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#### Textual Amendments

- F31** 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**

*[<sup>F32</sup>Pool betting duty]*

#### Textual Amendments

- F32** 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**

**I**  
**F33**  
**6**

#### The duty

A duty of excise to be known as pool betting duty shall be charged in accordance with sections 7 to 8C.

#### Textual Amendments

- F33** 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**

#### 7 Duty charged on net pool betting receipts

- (1) If the amount of a person's net pool betting receipts for an accounting period is greater than zero, pool betting duty is charged on those receipts.
- (2) The amount of that duty is 15 per cent of the amount of the receipts.

#### Textual Amendments

- F33** 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**

**I**  
**F34**  
**7ZA**

#### Relief for losses

- (1) This section applies where the amount of a person's net pool betting receipts for an accounting period 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 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,



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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

- F33** 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](#)
- F34** S. 7ZA inserted (with application as mentioned in [s. 6\(6\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 6\(5\)](#)

### 7A Calculating net pool betting receipts

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

- F33** 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](#)

### 7B Net pool betting receipts: meaning of “dutiable pool bet”

- (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 “dutiable pool bet” if—
- the bet is made by way of pool betting, and
  - the following conditions are satisfied.
- (2) The first condition is that—
- the bet is made by means of a totalisator situated in the United Kingdom and that person is the operator, or
  - <sup>F35</sup> . . . that person is the promoter and is in the United Kingdom.
- (3) The second condition is that the bet is not—

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- [<sup>F36</sup>(a) made wholly in relation to horse racing or dog racing,]  
(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.

#### Textual Amendments

- F33** 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](#)
- F35** Words in [s. 7B\(2\)\(b\)](#) repealed (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004](#), [ss. 15\(4\)\(a\)](#), [326](#), {[Sch. 42 Pt. 1\(2\)](#)}
- F36** [S. 7B\(3\)\(a\)](#) substituted (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) for [s. 7B\(3\)\(a\)\(b\)](#) by [Finance Act 2004](#), {[s. 15\(4\)\(b\)](#)}

### 7C Net pool betting receipts: calculating stake money

- (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—
- for or on account of or in connection with bets that are dutiable pool bets for the purposes of the calculation,
  - in addition to the stake money, and
  - 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.

#### Textual Amendments

- F33** 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](#)

### 7D Net pool betting receipts: when stakes etc fall due

- (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 person makes a bet, and
  - 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 person makes a bet, and

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- (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—
- earlier than when the bet is made, or
  - later than when the bet is determined.
- (8) Regulations made under subsection (6) may—
- make provision that applies generally or only in relation to a specified description of bet;
  - make different provision for different purposes;
  - make provision relating to bets made before the regulations are made (including bets made before the passing of the Finance Act 2002);
  - make transitional provision.

#### Textual Amendments

- F33** 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](#)

#### 7E Net pool betting receipts: expenses and profits

- (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))
- those of the person whose net pool betting receipts are being calculated, and
  - 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—
- 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

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- (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.

#### Textual Amendments

**F33** 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](#)

#### 7F Net pool betting receipts: calculating winnings

- (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.

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### Textual Amendments

**F33** 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](#)

## 8 Payment and recovery

- (1) Pool betting duty charged on a person's net pool betting receipts for an accounting period—
  - (a) becomes due at the end of the period,
  - (b) shall be paid by the person, and
  - (c) shall, subject to any regulations under subsection (3) and any directions under paragraph 3 of Schedule 1 to this Act, be paid when it becomes due.
- (2) Pool betting duty that is due to be paid may be recovered from the following persons as if they were jointly and severally liable to pay the duty—
  - (a) the person on whose net pool betting receipts the duty is charged (“the primary payer”);
  - (b) a person responsible for the management of any business in the course of which any bets have been made that are dutiable pool bets for the purposes of calculations under section 7A of the amount of the primary payer's net pool betting receipts for any accounting period;
  - (c) a person responsible for the management of any totalisator used for the purposes of any such business;
  - (d) where a person within any of paragraphs (a) to (c) is a company, a director.
- (3) The Commissioners may by regulations—
  - (a) make provision as to when pool betting duty is to be paid (including provision repealing paragraph 3 of Schedule 1 to this Act and the reference to that paragraph in subsection (1)(c));
  - (b) make provision as to how pool betting duty is to be paid.
- (4) Regulations made under subsection (3) 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

**F33** 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](#)

## 8A Meaning of “bet made for community benefit” in sections 6 to 8

- (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—

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- (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

**F33** 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](#)

### 8B Meaning of “accounting period” in sections 6 to 8

- (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
  - (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.

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**Textual Amendments**

**F33** 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](#)

**8C Meaning of “bet” in sections 6 to 8A**

- (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**

**F33** 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.**

**F37** .....

**Textual Amendments**

**F37** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), [ss. 340, 356, 358](#), [Sch. 17](#) (with [ss. 352, 354](#)); [S.I. 2006/3272](#), [art. 2\(4\)](#) (subject to [arts. 3-5](#)) (with transitional provisions in [art. 6](#), [Sch. 4](#))

**[ F38 9A Further prohibitions for protection of revenue: overseas bet-brokers**

**F39** .....]

**Textual Amendments**

**F38** S. 9A inserted (25.7.2002) by [Finance Act 2002 \(c. 23\)](#), [s. 14\(1\)\(5\)](#)

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**F39** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

**[**  
**F40** **9B** **Offences under sections 9 and 9A: penalties**  
**F41** ..... ]

**Textual Amendments**

**F40** 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\(2\)](#)

**F41** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

**10 Definition of pool betting.**

(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—

- (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

[<sup>F42</sup>“totalisator odds” means the odds paid on bets made—

- (a) by means of a totalisator, and
- (b) at the scene of the event to which the bets relate.]

(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.



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- (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.

**Textual Amendments**

**F42** Words in s. 10(2) substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 15\(6\)](#)

**11 Definition of coupon betting.**

**F43** .....

**Textual Amendments**

**F43** S. 11 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), [ss. 12\(1\)\(2\)\(6\)](#), 141, [Sch. 4 Pt. 1 para. 8](#), [Sch. 40 Pt. 1\(4\)](#)

**12 Supplementary provisions.**

- (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 <sup>F44</sup> . . . , 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>F45</sup>“betting office licence”—
  - (a) <sup>F46</sup> .....
  - (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the <sup>M1</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;  
[<sup>F47</sup>“bookmaker” means a person who—
    - (a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or
    - (b) holds himself out or permits himself to be held out, in the course of a business, as a person within paragraph (a);]“bookmaker’s permit”—

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- (a) <sup>F48</sup> .....
- (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;]

<sup>F49</sup> .....

[<sup>F50</sup>“general betting operating licence” has the same meaning as in Part 5 of the Gambling Act 2005 (see section 65(2)(c));]

[<sup>F51</sup>“on-course bet” has the meaning given by subsection (4A);]

“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;

[<sup>F52F53</sup> .....

<sup>F49</sup> .....

<sup>F49</sup> .....

- (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>F54</sup> .....

[ A bet is an on-course bet for the purposes of this Part of this Act if it—

- <sup>F55</sup>(4A) (a) is made by a person present at a horse or dog race meeting or by a bookmaker,
- (b) is not made through an agent of an individual making the bet or through an intermediary, and
- (c) is made—
- (i) with a bookmaker present at the meeting, or
- (ii) by means of a totalisator situated in the United Kingdom, using facilities provided at the meeting by or by arrangement with the person operating the totalisator.]

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

#### Textual Amendments

- F44** Words in s. 12(3) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, [Sch. 4 Pt. 1 para. 9](#), [Sch. 40 Pt. 1\(4\)](#)
- F45** 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\(a\)](#)
- F46** S. 12(4): words in definition of “betting office license” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(2\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F47** S. 12(4): definition of “bookmaker” substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(7)(a)}
- F48** S. 12(4): words in definition of “bookmaker’s permit” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(3\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F49** S. 12(4): definitions of “meeting”, “totaliser” and “track” repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 para. 7\(5\)](#), [Sch. 27 Pt. 6\(3\)](#)
- F50** S. 12(4): definition of “general betting operating licence” inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, [Sch. 25 paras. 7\(4\), 23](#); [S.I. 2007/2532](#), [art. 2](#)

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- F51** S. 12(4): definition of "on-course bet" substituted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004, {s. 15(7)(b)}
- F52** Definitions "sponsored pool betting", "totaliser" and "track" inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 4(b)**
- F53** S. 12(4): definition of "sponsored pool betting" repealed (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004, ss. 15(7)(c), 326, {Sch. 42 Pt. 1(2)}
- F54** 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)
- F55** S. 12(4A) inserted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004, {s. 15(8)}

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

- C1** S. 12 applied (17.10.1994) by S.I. 1994/2679, **art. 3**.

**Marginal Citations**

- M1** S.I. 1985/1204 (N.I. 11).

**PART II**

**GAMING DUTIES**

*Gaming licence duty*

<sup>F56</sup> **13** .....

**Textual Amendments**

- F56** S. 13 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10).

<sup>F57</sup> **14** .....

**Textual Amendments**

- F57** S. 14 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

<sup>F58</sup> **15** .....

**Textual Amendments**

- F58** S. 15 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

<sup>F59</sup> **16** .....

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#### Textual Amendments

**F59** S. 16 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

### [<sup>F60</sup>17 **Bingo duty**

- (1) A duty of excise, to be known as bingo duty, shall be charged—
  - (a) on the playing of bingo in the United Kingdom, and
  - (b) at the rate of 15 per cent of a person's bingo promotion profits for an accounting period.
- (2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.
- (3) The amount of a person's bingo promotion profits for an accounting period is—
  - (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
  - (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).
- (4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.
- (5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.

#### Textual Amendments

**F60** 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\(1\)](#)

### 18 **Accounting period**

- (1) For the purposes of section 17 an accounting period ends, and another begins, at the end of the last Sunday in each calendar month.
- (2) But regulations under paragraph 9 of Schedule 3 to this Act may make provision in place of subsection (1) for the purposes of the application of section 17 to specified persons or in specified circumstances.
- (3) Regulations made by virtue of subsection (2) may make transitional provision.

#### Textual Amendments

**F60** 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\(1\)](#)

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## 19 Bingo receipts

- (1) A person has bingo receipts for an accounting period if payments fall due in the period in respect of entitlement to participate in bingo promoted by him.
- (2) The amount of the person's bingo receipts for the accounting period is the aggregate of those payments.
- (3) For the purposes of subsections (1) and (2)—
  - (a) an amount in respect of entitlement to participate in a game of bingo is to be treated as falling due in the accounting period in which the game is played,
  - <sup>F61</sup>(b) .....
  - (c) it is immaterial whether an amount falls due to be paid to the promoter or to another person,
  - (d) it is immaterial whether an amount is described as a fee for participation, as a stake, or partly as one and partly as the other, and
  - (e) where a sum is paid partly in respect of entitlement to participate in a game of bingo and partly in respect of another matter—
    - (i) such part of the sum as is applied to, or properly attributable to, entitlement to participate in the game shall be treated as an amount falling due in respect of entitlement to participate in the game, and
    - (ii) the remainder shall be disregarded.

### Textual Amendments

**F60** 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)

**F61** S. 19(3)(b) omitted (27.4.2009 retrospective) by virtue of Finance Act 2009 (c. 10), s. 113(5)(a)(6)

## 20 Expenditure on bingo winnings

- (1) A person's expenditure on bingo winnings for an accounting period is the aggregate of the values of prizes provided by him in that period by way of winnings at bingo promoted by him.
- (2) Where a prize is obtained by the promoter from a person not connected with him, the cost to the promoter shall be treated as the value of the prize for the purpose of subsection (1).
- (3) Where a prize is a voucher which—
  - (a) may be used in place of money as whole or partial payment for benefits of a specified kind obtained from a specified person,
  - (b) specifies an amount as the sum or maximum sum in place of which the voucher may be used, and
  - (c) does not fall within subsection (2),the specified amount is the value of the voucher for the purpose of subsection (1).
- (4) Where a prize is a voucher (whether or not it falls within subsection (2)) it shall be treated as having no value for the purpose of subsection (1) if—
  - (a) it does not satisfy subsection (3)(a) and (b), or

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- (b) its use as described in subsection (3)(a) is subject to a specified restriction, condition or limitation which may make the value of the voucher to the recipient significantly less than the amount mentioned in subsection (3)(b).
- (5) In the case of a prize which—
- (a) is neither money nor a voucher, and
  - (b) does not fall within subsection (2),
- the value of the prize for the purpose of subsection (1) is—
- (i) the amount which the prize would cost the promoter if obtained from a person not connected with him, or
  - (ii) where no amount can reasonably be determined in accordance with subparagraph (i), nil.
- (6) For the purpose of this section—
- (a) a reference to connection between two persons shall be construed in accordance with section 839 of the Income and Corporation Taxes Act 1988 (connected persons), and
  - (b) an amount paid by way of value added tax on the acquisition of a thing shall be treated as part of its cost (irrespective of whether or not the amount is taken into account for the purpose of a credit or refund).

#### Textual Amendments

**F60** 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\(1\)](#)

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

**C2** S. 20(2)-(6)(a) applied (with modifications) (1.9.2007) by [1997 c. 16, s. 11\(10A\)](#) as inserted by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 18\(3\), 23; S.I. 2007/2532, art. 2](#)

## 20A Combined bingo

- (1) A game of bingo is “combined bingo” if—
- (a) <sup>F62</sup> .....
  - (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”)—
- (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).

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- (4) Subsections (2) and (3) shall apply only where the combined bingo is played entirely in the United Kingdom.

#### Textual Amendments

- F60** 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)
- F62** S. 20A(1)(a) and word repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 8, 23, Sch. 27 Pt. 6(3); S.I. 2007/2532, art. 2

### 20B Carrying losses forward

- (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

- F60** 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)

### 20C Supplementary

- (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,
  - [<sup>F63</sup>“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
  - [<sup>F64</sup>“licensed bingo”—
    - (a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
    - (b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,]  - “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—
- (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.

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- (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.]

#### Textual Amendments

- F60** 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\(1\)](#)
- F63** S. 20C: definition of "bingo premises licence" inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(2\), 23; S.I. 2007/2532, art. 2](#)
- F64** S. 20C: definition of "licensed bingo" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(3\), 23; S.I. 2007/2532, art. 2](#)

#### *Gaming machine licence duty*

#### [<sup>F65</sup>21 Gaming machine licence duty.

- (1) Except in the cases specified in Part I of Schedule 4 to this Act, no [<sup>F66</sup>amusement machine] (other than [<sup>F67</sup>an excepted machine]) shall be provided [<sup>F68</sup>for play] on any premises situated in [<sup>F69</sup>the United Kingdom] unless there is for the time being in force [<sup>F70</sup>a licence granted under this Part of this Act with respect to the premises [<sup>F71</sup>or the machine].
  - (2) Such a licence shall be known as [<sup>F72</sup>an amusement machine licence][<sup>F73</sup>and, if it is granted with respect to a machine, rather than with respect to premises, as a special amusement machine licence.]]
- [ [<sup>F75</sup>An amusement machine licence] may be granted for a period of a month, or of any
- <sup>F74</sup>(3) number of months not exceeding twelve, beginning on any day of any month.]
- [<sup>F76</sup>(4) A special amusement machine licence shall be granted only—
- (a) for a small prize machine,
  - (b) if conditions prescribed by the Commissioners by regulations are satisfied in relation to the application for the licence, the applicant and the machine, and
  - (c) for a period of twelve months.
- (5) The following are excepted machines—
- (a) machines that are not gaming machines,
  - (b) a gaming machine in respect of which—
    - (i) the cost of a single game does not exceed 30p,
    - (ii) the maximum value of the prize for winning a single game does not exceed £8, and



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- (iii) the maximum cash component of the prize for winning a single game does not exceed £5,
  - (c) a gaming machine in respect of which—
    - (i) the cost of a single game does not exceed 10p, <sup>F77</sup>...
    - (ii) the maximum value of the prize for winning a single game does not exceed [<sup>F78</sup>£15,] and
    - [<sup>F79</sup>(iii) the maximum cash component of the prize for winning a single game does not exceed £8,]
  - [<sup>F80</sup>(ca) a gaming machine in respect of which—
    - (i) the cost of a single game does not exceed £1,
    - (ii) the maximum value of the prize for winning a single game does not exceed £50, and
    - (iii) any prize that can be won is neither money nor something that can be exchanged for or used in place of money or that can be exchanged for something other than money, and]
  - (d) two-penny machines.]
- [ To the extent that a prize consists of anything other than money, its value for the <sup>F81</sup>(6) purposes of this section and sections 22 and 23 below is—
- (a) in the case of a voucher or token that may be exchanged for, or used in place of, an amount of money, that amount,
  - (b) in the case of a voucher or token that does not fall within paragraph (a) and that may be exchanged for something other than money, the cost that the person providing the machine would incur in obtaining that thing from a person who is not a connected person, and
  - (c) in any other case, the cost that the person providing the machine would incur in obtaining the prize from a person who is not a connected person.
- (7) Section 839 of the Income and Corporation Taxes Act 1988 (connected persons) applies for the purposes of subsection (6).]

#### Textual Amendments

- F65** S. 21 substituted by [Finance Act 1984 \(c. 43, SIF 12:2\), s. 7\(1\)\(2\) Sch. 3 Pt. I para. 2](#)
- F66** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(a\)](#).
- F67** Words in s. 21(1) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by 1993 c. 34, [s. 16\(2\)\(9\)](#)
- F68** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(a\)](#).
- F69** Words substituted by [Finance Act 1985 \(c. 54, SIF 12:2\), s. 8, Sch. 5 Pt. I para. 1\(1\)](#)
- F70** Words following “force” in subsection (1) to the end of subsection (2) substituted (1.5.1995) by 1995 c. 4, s. 6, [Sch. 3 para. 3\(2\)](#).
- F71** Words in s. 21(1) inserted (29.4.1996) by 1996 c. 8, [s. 12\(1\)](#).
- F72** Words in s. 21(2) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(b\)](#).
- F73** Words in s. 21(2) inserted (29.4.1996) by 1996 c. 8, [s. 12\(2\)](#).
- F74** S. 21(3) substituted (3.5.1994) by 1994 c. 9, s. 6, [Sch. 3 para. 1\(2\)](#).
- F75** Words in s. 21(3) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(c\)](#).
- F76** S. 21(4)(5) substituted (with effect as mentioned in s. 12(8) of the amending Act) for s. 21(3AA)-(3E) by [Finance Act 2006 \(c. 25\), s. 12\(1\)](#) (with s. 12(9)-(11))
- F77** Word in s. 21(5)(c)(i) omitted (1.6.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 22\(4\)\(a\)\(12\)](#)
- F78** S. 21(5)(c)(ii) substituted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(4\)\(b\)\(12\)](#)

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- F79** S. 21(5)(c)(iii) inserted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(4\)\(c\)\(12\)](#)
- F80** S. 21(5)(ca) inserted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(5\)\(12\)](#)
- F81** S. 21(6)(7) inserted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(6\)\(12\)](#)

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

- C3** S. 21(3) extended (1.5.1994 with effect as mentioned in Sch. 3 para. 5 of the amending act) by [1994 c. 9, s. 6, Sch. 3 para. 5\(5\)\(6\)](#).  
 S. 21(3) extended (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by [1994 c. 9, s. 6, Sch. 3 para. 4\(3\)\(4\)](#).

<sup>F82</sup>**21A.** .....

**Textual Amendments**

- F82** S. 21A repealed (1.5.1995) by [1994 c. 9, s. 6, Sch. 3 para. 3\(3\)\(11\), Sch. 26 Pt. II](#) Note.

**22 Gaming machine licence duty.**

(1) A duty of excise shall be charged on [<sup>F83</sup>amusement machine] licences and the duty on a licence shall be determined [<sup>F84</sup>in accordance with section 23 below]

[<sup>F85</sup>(2) For the purposes of this Act

[<sup>F86</sup>(a)] [<sup>F87</sup>an amusement machine is a small-prize machine if it is a prize machine and] 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>F88</sup>£10]

[<sup>F89</sup>(b)] [<sup>F90</sup>.....]

(3) The Commissioners may by order substitute for [<sup>F91</sup>a 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.]

[<sup>F92</sup>(5) .....

(6) .....<sup>F93</sup>

**Textual Amendments**

- F83** Words in s. 22(1) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 3\(1\)](#).
- F84** Words in s. 22(1) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by [1993 c. 34, s. 16\(4\)\(a\)\(9\)](#)
- F85** 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\(2\)](#)
- F86** Words in s. 22(2) renumbered as sub-paragraph (a) (28.7.2000 with effect as mentioned in [Sch. 2 para. 7\(1\)](#) of the amending Act) by virtue of [2000 c. 17, s. 17, Sch. 2 para. 3\(1\)\(a\)](#)
- F87** Words in s. 22(2) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 3\(2\)](#).
- F88** Word in s. 22(2) substituted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(7\)\(12\)](#)
- F89** S. 22(2)(b) 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 para. 3\(1\)\(c\)](#)

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- F90** S. 22(2)(b) repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(2), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))
- F91** Words in s. 22(3) substituted (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 para. 3(2)
- F92** S. 22(5) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 9 of the amending act) by 1994 c. 9, s. 6, Sch. 3 para. 1(3)(9), Sch. 26 Pt. II Note.
- F93** S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, Sch. 22 Pt. III Note

[<sup>F94</sup> **23** **Amount of duty.**

- (1) The amount of duty payable on [<sup>F95</sup>an amusement machine licence] shall be—
- (a) the appropriate amount for the machine which it authorises, or
  - (b) if it authorises two or more machines, the aggregate of the appropriate amounts for each of those machines.

[<sup>F96</sup>(2) The appropriate amount for each machine shall be determined in accordance with the following Table by reference to—

- (a) the period for which the licence is granted, and
- (b) the machine's category determined in accordance with subsection (3).

[<sup>F97</sup>TABLE

<i>Months for which licence granted</i>	<i>Category A</i>	<i>Category B1</i>	<i>Category B2</i>	<i>Category B3</i>	<i>Category B4</i>	<i>Category C</i>
	£	£	£	£	£	£
1	455	230	180	180	165	70
2	905	450	355	355	320	135
3	1355	675	535	535	485	200
4	1805	905	710	710	645	265
5	2260	1130	890	890	805	335
6	2710	1355	1065	1065	965	400
7	3160	1580	1245	1245	1125	465
8	3610	1805	1420	1420	1290	530
9	4065	2030	1600	1600	1450	600
10	4515	2260	1775	1775	1610	665
11	4965	2485	1955	1955	1770	730
12	5160	2580	2030	2030	1840	760]

(3) The categories of gaming machine are as follows—

Category A – a gaming machine which is not within another category.

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Category B1 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £2, and
- (ii) the maximum value of the prize for winning a single game does not exceed £4,000.

Category B2 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £100, and
- (ii) the maximum value of the prize for winning a single game does not exceed £500.

Category B3 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £1, and
- (ii) the maximum value of the prize for winning a single game does not exceed £500.

Category B4 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £1, and
- (ii) the maximum value of the prize for winning a single game does not exceed £250.

Category C—

- (i) a gaming machine in respect of which the cost of a single game does not exceed 5p, and
- (ii) a gaming machine in respect of which—
  - (a) the cost of a single game does not exceed [<sup>F98</sup>£1], and
  - (b) the maximum value of the prize for winning a single game does not exceed [<sup>F99</sup>£70]

(4) Where a machine offers more than one class of game, it falls within a category only if it satisfies the requirements of that category in respect of each class.

<sup>F100</sup>(5) . . . . .

(6) For the purposes of subsection (3) Category A is the highest category and Category C is the lowest.]

[ The Commissioners may by order substitute for a sum for the time being specified in <sup>F101</sup>(7) subsection (3) such higher sum as they consider appropriate.]]

#### Textual Amendments

**F94** S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.

**F95** Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.

**F96** S. 23(2)-(6) substituted (with effect as mentioned in s. 12(8) of the amending Act) for s. 23(2)(3) by **Finance Act 2006 (c. 25), s. 12(3)** (with s. 12(9)-(11))

**F97** Table in s. 23(2) substituted (with effect in accordance with s. 23(2) of the amending Act) by **Finance Act 2008 (c. 9), s. 23(1)(2)**

**F98** Word in s. 23(3) substituted (1.6.2009 retrospective) by **Finance Act 2009 (c. 10), s. 22(9)(a)(12)**

**F99** Word in s. 23(3) substituted (1.6.2009 retrospective) by **Finance Act 2009 (c. 10), s. 22(9)(b)(12)**

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**F100** S. 23(5) omitted (1.6.2009 retrospective) by virtue of Finance Act 2009 (c. 10), s. 22(10)(12)

**F101** S. 23(7) inserted (19.7.2007) by Finance Act 2007 (c. 11), s. 9(3)

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

**C4** S. 23 extended (with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, Sch. 3 para. 4(3)(4).

S. 23 extended (1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 5(5)(6).

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

(1) ..... <sup>F102</sup>

<sup>F103</sup>(2) .....

(3) [<sup>F104</sup>Amusement machines] chargeable at a particular rate shall not be provided on any <sup>F105</sup> . . . premises in excess of the number authorised by the licence [<sup>F106</sup>or licences] authorising the provision of [<sup>F107</sup>amusement machines] chargeable at that rate <sup>F108</sup> . . .

(4) Where a licence which authorises the provision of [<sup>F107</sup>amusement machines] chargeable at one rate only is in force in respect of any <sup>F105</sup> . . . premises, [<sup>F107</sup>amusement machines] chargeable at any other rate shall not be provided [<sup>F109</sup>for play] on those premises unless another licence authorising the provision of [<sup>F107</sup>amusement machines] chargeable at that other rate is also in force in respect of the premises [<sup>F110</sup>or there are special licences in force with respect to those machines][<sup>F111</sup>or the machines].

(5) If any [<sup>F112</sup>amusement machine] is provided for gaming on any premises in contravention of [<sup>F113</sup>section 21(1) above or] this section, [<sup>F114</sup>the provision of the machine shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, for the purposes of the application of that section to the conduct attracting the penalty, the provision of the machine shall be treated as the conduct of each of the persons who, at the time when the [<sup>F112</sup>amusement machine] is provided]—

- (a) is the owner, lessee or occupier of the premises, or
- (b) is for the time being responsible to the owner, lessee or occupier for the management of the premises, or

[<sup>F115</sup>(c) is a person responsible for controlling the use of any amusement machine on the premises, or]

- (d) 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
- (e) is the owner or hirer of the machine, or
- (f) is a party to any contract under which [<sup>F116</sup>an][<sup>F112</sup>amusement machine] may, or is required to, be on the premises at that time,

<sup>F117</sup> . . .

(6) If any [<sup>F112</sup>amusement machine] is provided [<sup>F109</sup>for play] on any premises in contravention of [<sup>F113</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—

[<sup>F118</sup>(a) on summary conviction to a penalty—

- (i) of the prescribed sum, <sup>F119</sup> . . . , or to imprisonment for a term not exceeding six months or to both such penalty and imprisonment;]

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- (b) 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

- F102** 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
- F103** S. 24(2) repealed (3.5.1994 with effect as mentioned in [Sch. 3 para. 1\(9\)](#)) by [1994 c. 9, s. 6](#), [Sch. 3 para. 1\(5\)\(a\)\(9\)](#).
- F104** Words in s. 24 substituted for “Gaming machines” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(a\)](#).
- F105** Word in s. 24(3)(4) repealed (3.5.1994 with effect as mentioned in [Sch. 3 para. 1\(9\)](#)) by [1994 c. 9, s. 6](#), [Sch. 3 para. 1\(5\)\(b\)\(9\)](#).
- F106** Words inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(c\)](#)
- F107** Words in s. 24 substituted for “gaming machines” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(a\)](#).
- F108** Words in s. 24(3) repealed (1.5.1995) by virtue of [1994 c. 9, s. 6](#), [Sch. 3 para. 3\(4\)\(a\)\(11\)](#), [Sch. 26 Pt. II](#) Note.
- F109** Words in s. 24 substituted for “for gaming” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(c\)](#).
- F110** Words added by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(d\)](#)
- F111** Words in s. 24(4) inserted (29.4.1996) by [1996 c. 8, s. 12\(4\)](#).
- F112** Words in s. 24 substituted for “gaming machine” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(a\)](#).
- F113** Words inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(e\)](#)
- F114** Words in s. 24(5) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. V para. 61\(a\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#).
- F115** S. 24(5)(c) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 12(1)
- F116** Word in s. 24(5)(f) substituted for “an” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(b\)](#).
- F117** Words after s. 24(5)(f) repealed (1.1.1995) by [1994 c. 9, ss. 9, 258](#), [Sch. 4 Pt. V para. 61\(b\)](#), [Sch. 26 Pt. III](#) Note (with s. 19(3)); [S.I. 1994/2679, art. 3](#).
- F118** S. 24(6)(a) substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. V para. 12](#)
- F119** Words in s. 24(6)(a) from “or” to “greater” repealed (3.5.1994 with effect as mentioned in [Sch. 3 para. 1\(9\)](#)) by [1994 c. 9, s. 6](#), [Sch. 3 para. 1\(5\)\(c\)\(9\)](#).

#### [<sup>F120</sup>24A Unlicensed machines: duty chargeable.

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

- F120** 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”.]

[<sup>F121</sup>[<sup>F121</sup>(1) A machine is an amusement machine for the purposes of this Act if it is—

- (a) a gaming machine, and  
(b) a prize machine.]

[<sup>F122</sup>(1A) In this Act “gaming machine” means a machine that is a gaming machine for the purposes of section 23 of the Value Added Tax Act 1994 (c. 23).]

*Status: Point in time view as at 01/06/2009.*

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- (1C) For the purposes of this Act [<sup>F123</sup>a machine is a prize machine] unless it is constructed or adapted so that a person playing it once and successfully either receives nothing or receives only—
- (a) an opportunity, afforded by the automatic action of the machine, to play again (once or more often) without paying, or
  - (b) a prize, determined by the automatic action of the machine and consisting in either—
    - (i) money of an amount not exceeding the sum payable to play the machine once, or
    - (ii) a token which is, or two or more tokens which in the aggregate are, exchangeable for money of an amount not exceeding that sum.]

[<sup>F124</sup>(4) A machine which has a number of individual playing positions allowing persons to play simultaneously (whether or not participating in the same game) shall be treated for the purposes of sections 21 to 24 as that number of separate machines.]]

#### Textual Amendments

- F120** 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
- F121** S. 25(1)(1A) substituted (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) for s. 25(1)-(1B) by [Finance Act 2006 \(c. 25\), s. 11\(1\)](#)
- F122** S. 25(1)(1A) substituted for s. 25(1)-(1B) (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 11\(1\)\(4\)](#)
- F123** Words in s. 25(1C) substituted (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 11\(2\)](#)
- F124** S. 25(4) substituted (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) for s. 25(4)-(7) by [Finance Act 2006 \(c. 25\), s. 12\(4\)](#) (with [s. 12\(9\)-\(11\)](#))

#### [<sup>F125</sup>25A Power to modify definition of “amusement machine”.

<sup>F126</sup> .....

#### Textual Amendments

- F125** S. 25A inserted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 7](#)
- F126** S. 25A repealed (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), ss. 12\(5\), 178, Sch. 26 Pt. 1\(2\)](#) (with [s. 12\(9\)-\(11\)](#))

### 26 Supplementary provisions as to gaming machine licence duty.]

- (1) The provisions of Part II of Schedule 4 to this Act (supplementary provisions as to [<sup>F127</sup>amusement machine licence duty]) shall have effect.
- (2) In sections 21 to 25 above and in Schedule 4 to this Act—
- <sup>F128</sup> .....
- [<sup>F129</sup>“United Kingdom” includes the territorial waters of the United Kingdom;
- [<sup>F130</sup><sup>F131</sup> .....
- “prize machine” has the meaning given by section 25(1C) above;]

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“small-prize machine” has the meaning given by section 22(2) above.]  
 [F132“two-penny machine” means an amusement machine in relation to which the cost for each time a game is played on it—  
 (a) does not exceed 2p, or  
 (b) where the machine provides differing numbers of games in different circumstances, cannot exceed 2p,

F131 . . . ]  
 F133 .....

“premises” includes any place whatsoever and any means of transport.

[F134(2A) References in sections 21 to 25 above and in this section and Schedule 4 to this Act to a game, in relation to any machine, include references to a game in the nature of a quiz or puzzle and to a game which is played solely by way of a pastime or against the machine, as well as one played wholly or partly against one or more contemporaneous or previous players.]

(3) A machine is provided [F135for play] on any premises if it is made available on those premises in such a way that persons resorting to them can play it; and [F136subject to subsection (3A) below] where on any premises one or more [F137amusement machines] are so made available, any such machine anywhere on the premises shall be treated as provided [F135for play] on those premises, notwithstanding that it is not so made available or is not in a state in which it can be played.

[F138(3A) The Commissioners may by regulations make provision for the purpose of enabling spare [F137amusement machines] to be kept on premises for use in the case of the breakdown of other [F137amusement 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, [F139an amusement 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 [F135for play] on those premises.]

[F140(4) F141 .....

**Textual Amendments**

- F125 S. 25A inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 7**
- F127 Words in s. 26(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(a)**.
- F128 S. 26(2): definition of "coin" repealed (10.7.2003) by Finance Act 2003 (c. 14), ss. 11(1), 216, **Sch. 43 Pt. 1(3)** (with s. 11(3))
- F129 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**
- F130 Definitions of “video machine” and “prize machine” inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(a)**.
- F131 S. 26(2): definition of "video machine" and words in the definition of "two-penny machine" repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(6), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))
- F132 S. 26(2): definition of "two-penny machine", "five-penny machine" and "ten-penny machine" substituted (10.7.2003) by Finance Act 2003 (c. 14), s. 10(3)
- F133 S. 26(2): definition of “thirty-five penny machine” repealed (24.7.2002 with effect as mentioned in s. 8(6) of the repealing Act) by Finance Act 2002 (c. 23), s. 141, **Sch. 40 Pt. 1(3)**
- F134 S. 26(2A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(3)**.



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- F135** Words in s. 26 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(c)**.  
**F136** Words inserted by **Finance Act 1987 (c. 16, SIF 12:2), s. 5(2)**  
**F137** Words in s. 26 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.  
**F138** S. 26(3A) inserted by **Finance Act 1987 (c. 16, SIF 12:2), s. 5(3)**  
**F139** Words in s. 26 substituted for “a gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.  
**F140** S. 26(4) inserted by **Finance Act 1982 (c. 49, SIF 12:2), s. 8, Sch. 6 Pt. V para. 14(2)**  
**F141** S. 26(4) repealed (10.7.2003) by **Finance Act 2003 (c. 14), s. 216, Sch. 43 Pt. 1(3)**

### *[<sup>F142</sup>Remote gaming duty*

#### **Textual Amendments**

- F142** 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**

## **26A Interpretation**

- (1) For the purposes of remote gaming duty “remote gaming” means gaming in which persons participate by the use of—
- the internet,
  - telephone,
  - television,
  - radio, or
  - any other kind of electronic or other technology for facilitating communication.
- (2) For the purposes of remote gaming duty the expressions listed below shall be construed (for the whole of the United Kingdom) in accordance with the Gambling Act 2005.

<i>Expression</i>	<i>Defining provision of Gambling Act 2005</i>
Provision of facilities	Section 5(1) to (3)
Remote gambling equipment	Section 36(4) and (5)
Remote operating licence	Section 67

- (3) In relation to remote gaming duty “P” means a person who provides facilities for remote gaming.
- (4) The Treasury may by order amend the definition of “remote gaming” in subsection (1) (and an order may include incidental, consequential or transitional provision).

## **26B The duty**

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

- the facilities are provided in reliance on a remote operating licence, or

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- (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).

## **26C The rate**

- (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**

- (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**

- (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).

<sup>F143</sup>(2) .....

- (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.

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### Textual Amendments

**F143** S. 26E(2) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 113\(5\)\(a\)\(6\)](#)

## 26F Remote gaming winnings

- (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.
- (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

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

- (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—

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- (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,
  - (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**

- (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**

- (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—

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- (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.
- (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**

- (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—

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- (a) may make provision which applies generally or only for specified purposes, and
- (b) may make different provision for different purposes.

## **26L Enforcement**

- (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.
- (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**

- (1) Sections [<sup>F144</sup>13A to 16] of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty [<sup>F145</sup>as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
- (2) Sections [<sup>F146</sup>13A 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.]

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#### Textual Amendments

- F144** Words in s. 26M(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(a)**
- F145** Words in s. 26M(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(b)**
- F146** Words in s. 26M(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(3)**

[<sup>F147</sup>General]

#### Textual Amendments

- F147** 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**

### [<sup>F148</sup>26N]Amounts in currencies other than sterling

- (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

- F148** S. 26A inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 11(2) (with s. 11(3))

*Status: Point in time view as at 01/06/2009.*

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## PART III

### GENERAL

#### 27 Offences by bodies corporate. **U.K.**

—Where an offence under section <sup>F149</sup> . . . 24 above, paragraph 13(1) or (3) or 14(1) of Schedule 1, <sup>F149</sup> . . . 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.

#### Extent Information

**E1** S. 27 as originally enacted did not extend to Northern Ireland; s. 27 extended to Northern Ireland by 1986 c. 41, s. 6, **Sch. 4 Pt. I para. 10** except in its application to enactments relating to gaming machine licences see s. 35(3) (which subsection was repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2).

#### Textual Amendments

**F149** Words in s. 27 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

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

**C5** S. 27 extended (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 12(4)**.

#### 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.

<sup>F150</sup> **28** .....

#### Textual Amendments

**F150** S. 28 repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)** Note; S.I. 1997/1433, **art. 2**.



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**F151** 29 .....

**Textual Amendments**

**F151** S. 29 repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)** Note; S.I. 1997/1433, **art. 2**.

**[F152] 29A Evidence by certificate, etc.**

- (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 [F153 made in pursuance of this Act or in any assessment made under section 12 of the Finance Act 1994] 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**

**F152** S. 29A inserted by **Finance Act 1986 (c. 41, SIF 12:2), s. 7**

**F153** Words in s. 29A(1)(d) substituted (1.1.1995) by 1994 c. 9, **s. 18(5)** (with s. 19(3)), S.I. 1994/2679, **art. 3**.

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

**C6** S. 29A applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 15**.

**30** ..... **F154**

**Textual Amendments**

**F154** 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.**

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 [F155, remote gaming duty] or the duty on F156 . . . [F157 amusement machine licences] and, apart from the provisions

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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.

#### Extent Information

**E2** S. 31 as enacted did not extend to Northern Ireland see s. 35(3) (which subsection was repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2).

#### Textual Amendments

**F155** Words in s. 31 inserted (19.7.2007 with effect as mentioned in s. 8(2) of the amending Act) by **Finance Act 2007 (c. 11)**, s. 8, **Sch. 1 para. 4**; S.I. 2007/2172, {art. 2}

**F156** Words in s. 31 repealed (19.3.1997 with effect on or after 1.10.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

**F157** Words in s. 31 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 9(1)**.

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

**C7** S. 31 applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 16**.

## 32 Orders and regulations.

- (1) Any power conferred by any provision of this Act to make an order or regulations shall be exercisable by statutory instrument.
- (2) <sup>F158</sup> . . . , 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.
- [<sup>F159</sup>(3) But in the case of an order under section 26H(4) which has the effect of adding to the class of activities in respect of which remote gaming duty is chargeable—
  - (a) subsection (2) above shall not apply, and
  - (b) the order may not be made unless a draft has been laid before and approved by resolution of the House of Commons.]

<sup>F158</sup>(3) . . . . .

#### Textual Amendments

**F158** S. 32(3) and words in s.32(2) repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

**F159** "After subsection (2)" s. 32(3) inserted (with effect as mentioned in s. 8(2) of the amending Act) by **Finance Act 2007 (c. 11)**, s. 8, **Sch. 1 para. 5**; S.I. 2007/2172, **art. 2**

## [<sup>F160</sup>32A Application to limited liability partnerships

- (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

**F160** 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**

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### 33 Interpretation.

(1) In this Act—

“the Commissioners” means the Commissioners of Customs and Excise;  
[<sup>F161</sup>“gaming” means playing a game of chance for a prize within the meaning of Group 4 of Schedule 9 to the Value Added Tax Act 1994;]

“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>M2</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 [<sup>F162</sup>subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)]. [<sup>F163</sup>and
- (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the <sup>M3</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 [<sup>F164</sup>, remote gaming duty] or the duty on [<sup>F165</sup>amusement machine licences] does not make lawful anything which is unlawful apart from this Act.

#### Textual Amendments

**F161** S. 33(1): definition of "gaming" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), s. 105, [Sch. 25 paras. 10, 23](#); [S.I. 2007/2532](#), [art. 2](#)

**F162** Words in s. 33(1) substituted (1.4.1996) by [1995 c. 40](#), s. 5, [Sch. 4 para. 38](#).

**F163** 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. 1 para. 7](#)

**F164** Words in s. 33(2) inserted (with effect as mentioned in [s. 8\(2\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, [Sch. 1 para. 6](#); [S.I. 2007/2172](#), [art. 2](#)

**F165** Words in s. 33(2) substituted (1.5.1995) by [1995 c. 4](#), s. 14, [Sch. 3 para. 9\(1\)](#).

#### Marginal Citations

**M2** [1980 c. 43\(82\)](#).

**M3** [S.I. 1984/703 \(N.I. 3\)](#).

### 34 Consequential and transitional provisions and repeals.

- (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>M4</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

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

**C8** 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**

**M4** 1978 c. 30(115:1).

**35 Short title, construction, commencement and extent.**

- (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>M5</sup>Customs and Excise Management Act 1979.

[<sup>F166</sup>(3) The following provisions of this Act do not extend to Northern Ireland—

- <sup>F167</sup>(a) . . .
- (b) sections 29 and 30;
- <sup>F167</sup>(c) . . .
- (d) paragraph 15 of Schedule 4;
- <sup>F168</sup> . . .]

(4) . . . . . <sup>F169</sup>

**Textual Amendments**

- F166** S. 35(3) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 10**
- F167** S. 35(3)(a)(c) repealed (19.3.1997 with effect on 1.10.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.
- F168** Words after s. 35(3)(d) repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.
- F169** 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)

**Marginal Citations**

**M5** 1979 c. 2(40:1).

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## SCHEDULES

### SCHEDULE 1

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>F170</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 [<sup>F171</sup>or would or might involve such sums becoming so payable if receipts from bets made for community benefit (as defined by section 8A of this Act) were not excluded from that duty.]

##### **Textual Amendments**

**F170** Words added by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 3(3)(a)(b)(4)

**F171** Words inserted in Sch. 1 para. 1 (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), s. 12(1)(2) (6), [Sch. 4 Pt. 1 para. 10\(2\)](#)

##### *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>M6</sup>Stamp

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- Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the <sup>M7</sup>Forgery Act 1913);
- (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>F172</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;
  - <sup>F173</sup>(b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
  - <sup>F173</sup>(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

**F172** Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 3\(b\)\(4\)](#)

**F173** [Sch. 1 para. 2\(4\)\(b\)\(c\)](#) ceased to have effect (10.6.2001 with effect as mentioned in art. 2 of the commencing S.I.) by virtue of [2001 c. 9, s. 6\(1\)](#), [Sch. 1 para. 3](#); [S.I. 2001/3089](#), [art. 2](#)

#### Marginal Citations

**M6** [1891 c. 38\(114\)](#).

**M7** [1913 c. 27](#).

- <sup>F174</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**

**F174** 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 <sup>F175</sup> . . . shall be paid at such times as the Commissioners may direct.

**Textual Amendments**

**F175** Words in Sch. 1 para. 3 repealed (24.7.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(7), 141, Sch. 4 Pt. 1 para. 10(4), Sch. 40 Pt. 1(4)

*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 [<sup>F176</sup>sub-paragraph (3)] 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) <sup>F177</sup> . . . . .
- (5) <sup>F177</sup> . . . . .
- (6) <sup>F177</sup> . . . . .

**Textual Amendments**

**F176** Words in Sch. 1 para. 4(2) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(5)

**F177** Sch. 1 para. 4(4)-(6) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(6), Sch. 40 Pt. 1(4) (with Sch. 4 Pt. 2 para. 14)

*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

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premises or totalisator in respect of which he has [<sup>F178</sup>made entry in accordance with paragraph 4(2)] 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 [<sup>F179</sup>sub-paragraph (3) below.]

[<sup>F180</sup>(3)] 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.

#### Textual Amendments

**F178** Words in Sch. 1 para. 5(1) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(7)

**F179** Words in Sch. 1 para. 5(2) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(9)

**F180** Sch. 1 para. 5(2)(b) renumbered as Sch. 1 para. 5(3) (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(6), Sch. 4 Pt. 1 para. 10(8)

#### *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;
  - (b) <sup>F181</sup> .....
  - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.



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- (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.

**Textual Amendments**

**F181** Sch. 1 para. 6(2)(b) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(10), Sch. 40 Pt. 1(4)

7 **F182** .....

**Textual Amendments**

**F182** Sch. 1 para. 7 repealed (19.7.2007) by Finance Act 2007 (c. 13), ss. 105, 114, Sch. 25 paras. 11(2), 23, Sch. 27 Pt. 6(3)

8 **F183** .....

**Textual Amendments**

**F183** Sch. 1 para. 8 repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(11), Sch. 40 Pt. 1(4)

- 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 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, <sup>F184</sup> . . . or that a totalisator is being or is to be operated in connection with those events, at a

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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.

**Textual Amendments**

**F184** Words in [Sch. 1 para. 10\(1\)](#) repealed (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [ss. 15\(9\)](#), 326, [Sch. 42 Pt. 1\(2\)](#)

*Power of Commissioners to estimate general betting duty payable*

**F185** 11 .....

**Textual Amendments**

**F185** [Sch. 1 para. 11](#) repealed (1.1.1995) by [s. 258](#), [Sch. 26 Pt. III Note](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679](#), [art. 3](#).

*Disputes as to computation of pool betting duty*

12 **F186** .....

**Textual Amendments**

**F186** [Sch. 1 para. 12](#) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), [ss. 12\(1\)\(2\)\(6\)](#), 141, [Sch. 4 Pt. 1 para. 10\(11\)](#), [Sch. 40 Pt. 1\(4\)](#)

*Status: Point in time view as at 01/06/2009.*

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### Enforcement

- 13<sup>F187</sup>(1) Where any person—
- (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, any of paragraphs 2, <sup>F188</sup>2A,] 4 and 6 to 10 above, his failure to pay, contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which, in the case of a failure to pay, shall be calculated by reference to the amount of duty payable.
- (2) Any such failure to pay as is mentioned in sub-paragraph (1)(a) above shall also attract daily penalties.
- (2A) Any person who 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 level 4 on the standard scale.]
- (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>F189</sup>, or
  - <sup>F190</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>F191</sup>the maximum term] or to both.
- <sup>F192</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

**F187** Sch. 1 para. 13(1)(2) and (2A) substituted (1.1.1995) for para. 13(1)(2) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.

**F188** Words in Sch. 1 para. 13(1)(b) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(7), **Sch. 4 Pt. 1 para. 10(12)**

**F189** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, **Sch. 14 Pt. I** Note 3

**F190** Sch. 1 para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(b)(6)**

**F191** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(c)(6)**

**F192** Sch. 1 para. 13(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(d)(6)**

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

**C9** Para. 13(3) amended by Finance Act 1985 (c. 54, SIF 12:2) s. 10(5)(6)(f)

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- 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;
- <sup>F193</sup> . . . . .
- (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 <sup>F194</sup> . . . required by an officer, [<sup>F195</sup>his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

#### Textual Amendments

**F193** Words in Sch. 1 para. 14(1) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(13), **Sch. 40 Pt. 1(4)**

**F194** Word in Sch. 1 para. 14(3) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62(2)(a), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

**F195** Words in Sch. 1 para. 14(2)(b) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(2)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.

<sup>F196</sup>(A1) This paragraph applies only in relation to premises in Northern Ireland.]

- (1) Where, on the conviction of any person of an offence under [<sup>F197</sup>paragraph 13(3) above] in connection with general betting duty [<sup>F198</sup>. . .] the Commissioners—
- (a) certify to the court by or before whom that person is so convicted that [<sup>F199</sup>there has been at least one previous occasion on which that or another person has been either—
    - (i) convicted of an offence under paragraph 13(3) above; or
    - (ii) assessed to a penalty to which he was liable under section 8 of the Finance Act 1994 (penalty for evasion) [<sup>F200</sup>or a penalty for a deliberate inaccuracy under paragraph 1 of Schedule 24 to the Finance Act 2007 (penalties for errors)],
 in respect of conduct taking place] 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 <sup>F201</sup> . . . —
- (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

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- (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) <sup>F202</sup> .....
- (4) <sup>F202</sup> .....
- (4A) <sup>F202</sup> .....
- [<sup>F203</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 <sup>F204</sup> . . . 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>M8</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

#### Textual Amendments

- F196** Sch. 1 para. 15(A1) inserted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, **Sch. 25 paras. 11(3)(a), 23**; S.I. 2007/2532, **art. 2**
- F197** Words in Sch. 1 para. 15(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(3)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F198** Words in Sch. 1 para. 15(1) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62(3)(a), **Sch. 26 Pt. III Note** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F199** Words in Sch. 1 para. 15(1)(a) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(3)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F200** Words in Sch. 1 para. 15(1)(a)(ii) inserted (1.4.2009) by The Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 (S.I. 2009/571), art. 1(1), **Sch. 1 para. 6**
- F201** Words in Sch. 1 para. 15(2) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(b), 23, **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, **art. 2**
- F202** Sch. 1 para. 15(3)-(4A) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(c), 23, **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, **art. 2**
- F203** Sub-para (5) and (6) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 11(2)(c)**
- F204** Words in Sch. 1 para. 15(5) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(d), 23, **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, **art. 2**

#### Marginal Citations

- M8** S.I. 1985/1204 (N.I. 11).

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#### Textual Amendments

**F205** Sch. 1 para. 16 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para 6(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

### <sup>F206</sup>SCHEDULE 2

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

#### Textual Amendments

**F206** Sch. 2 repealed (with effect in relation to any gaming on or after 1.10.1997) by Finance Act 1997 (c. 16), s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10)

### SCHEDULE 3

Sections 17(1) and 20.

#### BINGO DUTY

#### PART I

#### EXEMPTION FROM DUTY

##### *Domestic bingo*

- 1 <sup>F207</sup>In calculating liability to bingo duty no account shall be taken of] bingo played both in a private dwelling and on a domestic occasion.

#### Textual Amendments

**F207** Words in Sch. 3 para. 1 substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(2)

##### <sup>F208</sup> *Small-scale bingo*

#### Textual Amendments

**F208** Sch. 3 paras. 2, 2A and heading substituted (with effect as mentioned in s. 9(10) of the amending Act) for Sch. 3 para. 2 by Finance Act 2003 (c. 14), s. 9(3)

- 2 (1) This paragraph applies where entitlement to participate in non-licensed bingo depends on a person's being—
- (a) a member of a group or organisation,
  - (b) a guest of a member of a group or organisation, or

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- (c) a guest of a group or organisation.
- (2) 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.
- (3) Winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20.]
- 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 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).

*[<sup>F209</sup>[<sup>F210</sup>Non-profit making bingo]*

#### Textual Amendments

**F209** Sch. 3 para. 2B and heading inserted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(4)

**F210** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

[<sup>F211</sup>2B(1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.

- (2) “Non-profit making bingo” means bingo—
- (a) in respect of the playing of which no charge in money or money's worth is made, and
- (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged),

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and it does not matter whether the charge or levy is compulsory, customary or voluntary.

(3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—

- (a) any payment of the whole or any part of an annual subscription to a club,
- (b) any payment of an entrance subscription for membership of a club, or
- (c) any stakes hazarded.

(4) In sub-paragraph (3)—

“club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and

“membership of a club” does not include temporary membership of a club.]]

#### Textual Amendments

**F211** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

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

5 (1) [<sup>F212</sup>In calculating liability to bingo duty no account shall be taken of] bingo played in compliance with the conditions of this paragraph—

(a) on any [<sup>F213</sup>family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]

[<sup>F214</sup>(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the <sup>M9</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 [<sup>F215</sup>an amusement machine licence] under this Act and [<sup>F216</sup>an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c))] ; 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 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 20p;

(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 20p 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



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- (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

- F212** Words in Sch. 3 para. 5(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(5\)](#)
- F213** Words in Sch. 3 para. 5(1)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(a\), 23; S.I. 2007/2532, art. 2](#)
- F214** 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)
- F215** Words in Sch. 3 para. 5(1)(b) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 10\(a\)](#).
- F216** Words in Sch. 3 para. 5(1)(b) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(b\), 23; S.I. 2007/2532, art. 2](#)

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

- C10** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of [S.I. 1995/2374, art. 5\(a\)](#)
- C11** Sch. 3 para. 5(2)(b): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £500 by virtue of [S.I. 2007/2152, art. 2\(1\)](#)
- C12** Sch. 3 para. 5(2)(c): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(c) there were substituted the sum of £50 by virtue of [S.I. 2007/2152, art. 2\(2\)](#)

#### Marginal Citations

- M9** [S.I. 1985/1204 \(N.I. 11\)](#).

### Machine bingo

6

F217

#### Textual Amendments

- F217** [Sch. 3 para. 6](#) repealed (with effect as mentioned in [s. 11\(5\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), ss. 11\(3\), 178, Sch. 26 Pt. 1\(2\)](#)

### 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

### 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 [<sup>F218</sup>in connection with which bingo duty may be chargeable] 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>F219</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>F220</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>F221</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 [<sup>F222</sup>a bingo

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premises licence]<sup>F223</sup> or under Chapter II of Part III of the <sup>M10</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

- F218** Words in Sch. 3 para. 10(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(7)
- F219** Para. 10(1A) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(a)
- F220** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
- F221** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
- F222** Words in Sch. 3 para. 10(2) substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(4), 23; S.I. 2007/2532, art. 2
- F223** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(3)

#### Marginal Citations

- M10** S.I. 1985/1204 (N.I. 11).

### *Announcement of prizes*

11 <sup>F224</sup> .....

#### Textual Amendments

- F224** Sch. 3 para. 11 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(a), 216, Sch. 43 Pt. 1(2)

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

12 <sup>F225</sup> .....

#### Textual Amendments

- F225** Sch. 3 para. 12 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(b), 216, Sch. 43 Pt. 1(2)

### *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;

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- (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*

<sup>F226</sup>14 .....

**Textual Amendments**

**F226** Sch. 3 para. 14 repealed (1.1.1995) by 1994 c. 9, s. 258, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

*Disputes as to computation of duty*

15 <sup>F227</sup> .....

**Textual Amendments**

**F227** Sch. 3 para. 15 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(c), 216, **Sch. 43 Pt. 1(2)**

*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—
- (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>F228</sup>seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [<sup>F229</sup>(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above;<sup>F230</sup> . . .
- (b) <sup>F230</sup> .....
- 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

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(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) [<sup>F231</sup>Where any person]—

- (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,

[<sup>F232</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

<sup>F233</sup>(4) .....

**Textual Amendments**

**F228** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(c)(6)

**F229** Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(9)(a)

**F230** Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(9)(b), 216, Sch. 43 Pt. 1(2)

**F231** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 64(1)(a) (with s. 19(3)); S.I. 1994/2679, art. 3.

**F232** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 64(1)(b) (with s. 19(3)); S.I. 1994/2679, art. 3.

**F233** Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 4 Pt. V para. 64(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

17 <sup>F234</sup> .....

**Textual Amendments**

**F234** Sch. 3 para. 17 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para. 6(b), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)

SCHEDULE 4

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

[<sup>F235</sup>AMUSEMENT MACHINE] LICENCE DUTY

**Textual Amendments**

**F235** Words in crossheading substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

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## PART I

### EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

#### *Charitable entertainments, etc.*

- 1 (1) [<sup>F236</sup>An][<sup>F237</sup>amusement machine] licence shall not be required in order to authorise the provision of [<sup>F236</sup>an][<sup>F237</sup>amusement 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 [<sup>F238</sup>from any amusement machines]) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of [<sup>F239</sup>amusement 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 [<sup>F240</sup>and any other amusement machines provided] at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.
- [<sup>F241</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**

- F236** Word in *Sch. 4 para. 1(1)* substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(b)**.
- F237** Words in *Sch. 4 para. 1(1)* substituted (1.5.1995) for “gaming machine” by 1995 c. 4, s. 14, **Sch. 3 para. 11(a)**.
- F238** Words in *Sch. 4 para. 1(2)(a)* substituted for “of gaming by means of any machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(2)(a)**.
- F239** Words in *Sch. 4 para. 1(2)(a)* substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(a)**.
- F240** Words in *Sch. 4 para. 1(2)(b)* substituted for “and any other provided for gaming” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(2)(b)**.
- F241** *Para. 1(3)(4)* substituted for *para. 1(3)* by *Finance Act 1983 (c. 28, SIF 12:2), s. 5(2)*

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### *Pleasure fairs*

2 F242 .....

#### **Textual Amendments**

**F242** Sch. 4 para. 2 repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(7), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))

3 F243 .....

#### **Textual Amendments**

**F243** Sch. 4 para. 3 repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(7), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))

### *[<sup>F244</sup>Seasonal licences]*

#### **Textual Amendments**

**F244** Crossheading substituted (3.5.1994 with effect in relation to gaming machine licences granted for the period of six months beginning with 1.4.1994) by 1994 c. 9, s. 6, Sch. 3 para. 4(1)(4).

[<sup>F245</sup>4 (1) If at any time during March of any year there has previously been granted a seasonal licence for that year authorising the provision of any number of [<sup>F246</sup>relevant machines]] on any premises and that licence has not been surrendered, it shall be treated for the purposes of this Act as authorising the provision at that time of that number of [<sup>F246</sup>relevant machines] on the premises.

(2) Where a seasonal licence is granted for any year authorising the provision of any number of [<sup>F246</sup>relevant machines] on any premises, and the licence is not surrendered, it shall be treated for the purposes of this Act as authorising [<sup>F247</sup>the provision of that number of relevant machines on the premises during the period in that year—

- (a) beginning with 1st October; and
- (b) ending with the Sunday before the first Monday in November.]

(3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means [<sup>F248</sup>an][<sup>F249</sup>amusement machine] licence expressed to authorise only the provision of [<sup>F246</sup>relevant machines] on any premises for the period of six months beginning with 1st April in that year.

(4) A licence in respect of any premises is not a seasonal licence in relation to any year if any [<sup>F249</sup>amusement machine] licence has been granted in respect of those premises for any period which includes the whole or any part of the preceding winter period.

(5) If in relation to any year—

- (a) a seasonal licence is granted in respect of any premises, and
- (b) another [<sup>F249</sup>amusement machine] licence is granted (whether before or after the grant of the seasonal licence or after the surrender of the seasonal licence)

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in respect of those premises for any period which includes the whole or any part of the following winter period (and does not include the whole or any part of the preceding winter period),

there shall (unless an amount has already become payable under this sub-paragraph in respect of the seasonal licence) be payable on the seasonal licence on the relevant date an additional amount of duty.

(6) The additional amount is the difference between the duty payable (apart from this paragraph) on that licence at the time it was granted and the amount that would have been so payable if the licence had been granted for a period of eight months or, in a case where the seasonal licence has been surrendered before the beginning of September, seven months.

(7) In sub-paragraph (5) above, the “relevant date” means—  
 (a) the date on which the seasonal licence is granted, or  
 (b) the date on which the other licence is granted,  
 whichever is the later.

[<sup>F250</sup>(7AA) Sub-paragraphs (4) and (5) above shall have effect where—

- (a) an amusement machine is provided on any premises at any time in a winter period, and
- (b) the provision of that machine on those premises at that time is authorised by a special amusement machine licence,

as if an amusement machine licence had been granted in respect of those premises for that winter period.]

[<sup>F251</sup>(7A) An amusement machine is a relevant machine for the purposes of this paragraph unless it is a gaming machine which is not a small-prize machine.]

(8) In this paragraph “winter period” means [<sup>F252</sup>the period beginning with the first Monday in November and ending with the last day of February].

#### Textual Amendments

- F245** Sch. 4 Pt. I para. 4 substituted (3.5.1994 with effect in relation to gaming licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(1)(4)**.
- F246** Words in Sch. 4 Pt. I para. 4 substituted for “small-prize machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(a)**.
- F247** Sch. 4 para. 4(2): words and sub paragraphs (a) and (b) substituted for words (28.7.2000 with effect as mentioned in Sch. 2 para. 8(4) of the amending Act) by 2000 c. 17, s. 17, **Sch. 2 para. 8(2)**
- F248** Word in Sch. 4 Pt. I para. 4(3) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F249** Words in Sch. 4 Pt. I para. 4(3)(4)(5)(b) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F250** Sch. 4 Pt. I para. 4(7AA) inserted (29.4.1996) by 1996 c. 8, s. 12(5).
- F251** Sch. 4 Pt. I para. 4(7A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(b)**.
- F252** Words in Sch. 4 para. 4(8) substituted (28.7.2000 with effect as mentioned in Sch. 2 para. 8(5) of the amending Act) by 2000 c. 17, s. 17, **Sch. 2 para. 8(3)**

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

- C13** Sch. 4 Pt. I para. 4(4)(5)(b) extended (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(2)(4)**.
- C14** Sch. 4 Pt. I para. 4(4) modified (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)**.



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## PART II

### SUPPLEMENTARY PROVISIONS

#### *General administration*

- 5 [F253(1)] The duty on [F254 amusement 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.
- [F255(2)] Regulations may provide for this Schedule to have effect in relation to special amusement machine licences with such exceptions, adaptations and modifications as may be prescribed.
- (3) Without prejudice to the generality of sub-paragraphs (1) and (2) above, regulations may include provision requiring—
- (a) a special amusement machine licence to be displayed on such premises and in such manner, and
  - (b) the machine to which such a licence relates to bear such labels and marks, as may be determined by directions given, in accordance with the regulations, by the Commissioners.]

#### **Textual Amendments**

**F253** Sch. 4 Pt. II para. 5 renumbered (29.4.1996) as para. 5(1) by 1996 c. 8, s. 12(6).

**F254** Words in Sch. 4 Pt. II para. 5 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

**F255** Sch. 4 Pt. II para. 5(2)(3) inserted (29.4.1996) by 1996 c. 8, s. 12(6).

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

- [F256]6 An application for [F257 an][F258 amusement machine] licence shall be made to the Commissioners in such form and manner as they may require.

#### **Textual Amendments**

**F256** Sch. 4 Pt. II para. 6 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(7)(9).

**F257** Word in Sch. 3 Pt. II para. 6 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

**F258** Words in Sch. 3 Pt. II para. 6 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).

- [F259]7 The period for which [F260 an][F261 amusement machine] licence is granted shall begin with the day on which application for the licence is received by the

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Commissioners or, if a later day is specified for that purpose in the application, with that day; and the licence shall expire at the end of that period.

**Textual Amendments**

- F259** Sch. 4 Pt. II para. 7 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(7)(9)**.
- F260** Word in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F261** Words in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.

*[<sup>F262</sup> Payment of duty by instalments]*

**Textual Amendments**

- F262** Crossheading inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(5)**.

- <sup>F263</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.
- (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 [<sup>F264</sup>13A to 16] of the <sup>M11</sup>Finance Act 1994 [<sup>F265</sup>(meaning of relevant decision, reviews and appeals to a tribunal)] 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 [<sup>F266</sup>falling within section 13A(2)(j)] to that Act.]

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**Textual Amendments**

- F263** Sch. 4 Pt. II para. 7A inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(5)**.
- F264** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 98(2)(a)**
- F265** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 98(2)(b)**
- F266** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56), art. 1(2), **Sch. 1 para. 98(2)(c)**

**Marginal Citations**

- M11** 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>F267</sup>transfer a gaming machine 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]
- (2) Where the holder of [<sup>F268</sup>an][<sup>F269</sup>amusement machine] licence . . . <sup>F270</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**

- F267** Words in Sch. 4 para. 8(1) substituted for Sch. 4 para. 8(1)(a)(b) (1.5.1995) by 1994 c. 9, s. 6, **Sch. 3 para. 3(5)(11)**.
- F268** Word in Sch. 4 para. 8(1) substituted “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F269** Words in Sch. 4 para. 8(1) substituted “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F270** 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

*Amendment of licence*

<sup>F271</sup>9 . . . . .

**Textual Amendments**

- F271** Sch. 4 Pt. II para. 9 repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(2)(6), **Sch. 26 Pt. II** (with Sch. 3 para. 1(8)(9)).

<sup>F272</sup>10 . . . . .

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**Textual Amendments**

**F272** Sch. 4 Pt. II para. 10 repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(2)(6), Sch. 26 Pt. II Note (with Sch. 3 para. 1(8)(9)).

*Surrender of licence*

11 <sup>F273</sup>(1) The holder of [<sup>F274</sup>an][<sup>F275</sup>amusement machine] licence may surrender it to the proper officer at any time.

(1A) On the surrender of the licence the holder shall be entitled to repayment of duty of the following amount.

(1B) That amount is the difference between—

- (a) the amount of duty actually paid on the licence, and
- (b) the amount (if less) that would have been paid if the period for which the licence was granted had been reduced by the number of complete months in that period which have not expired,

and for the purposes of this paragraph a seasonal licence is to be treated as granted for the period of eight months beginning with 1st March

<sup>F276</sup>(1C) Where, in a case where duty is being paid in accordance with arrangements made under paragraph 7A above, the amount of duty actually paid on a licence that is surrendered is less than the amount which would have been paid on that licence if the period for which it was granted had been reduced by the number of complete months in that period which have not expired when the licence is surrendered, the difference between those amounts shall be treated as unpaid duty.]

<sup>F277</sup>(2) .....

(3) [<sup>F278</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>F278</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**

**F273** Sch. 4 Pt. II para. 11(1)(1A)(1B) substituted (1.5.1994) for para. 11(1) by 1994 c. 9, s. 6, Sch. 3 para. 5(3)(5)(6) (with Sch. 3 para. 5(5)).

**F274** Word in Sch. 4 Pt. II para. 11(1) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).

**F275** Words in Sch. 3 para. 11(1) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

**F276** Sch. 4 Pt. II para. 11(1C) inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(6).

**F277** Sch. 4 Pt. II para. 11(2) omitted (1.5.1995) by virtue of 1994 c. 9, s. 6, Sch. 3 para. 3(6)(11).

**F278** 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)**

**C15** Para. 11 modified by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. II para. 8(3)

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*Reduction of duty in certain cases*

F279 11A .....

**Textual Amendments**

**F279** Sch. 4 Pt. II para. 11A repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(4)(6), Sch. 26 Pt. II Note (with Sch. 3 para. 1(8)(9)).

*Requirements to be observed by licence-holder*

12 The holder of [<sup>F280</sup>[<sup>F281</sup> an][<sup>F282</sup> amusement machine] 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**

**F280** Words in Sch. 4 para. 12 substituted (1.5.1995) by 1994 c. 9, s. 6, Sch. 3 para. 3(7)(11).  
**F281** Word in Sch. 4 para. 12 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).  
**F282** Words in Sch. 4 para. 12 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

F283 13 .....

**Textual Amendments**

**F283** Sch. 4 Pt. II para. 13 repealed (1.5.1995) by 1995 c. 4, ss. 14, 162, Sch. 3 para. 11(7), Sch. 29 Pt. III, note 1

*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 [<sup>F284</sup>for play] 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 [<sup>F285</sup>amusement machine] licence for the time being in force in respect of the premises, or
- (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.

**Textual Amendments**

**F284** Words in Sch. 3 Pt. II para. 14 substituted for “for play” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(8).

*Status: Point in time view as at 01/06/2009.*

*Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 26 May 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)*

**F285** Words in **Sch. 3 Pt. II para. 14** substituted for “gaming machine” (1.5.1995) by **1995 c. 4, s. 14, Sch. 3 para. 11(1)(a)**.

*Registers of permits, etc.*

15 **F286** .....

**Textual Amendments**

**F286** **Sch. 4 para. 15** repealed (19.7.2006) by **Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 1(2)**

*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, [<sup>F287</sup>his contravention, failure to comply or refusal shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

[<sup>F288</sup>(1A) This paragraph does not apply to any contravention or failure to comply with arrangements under paragraph 7A above or to any failure or refusal to comply with a requirement made under or for the purposes of any such arrangements.]

<sup>F289</sup>(2) .....

**Textual Amendments**

**F287** Words in **Sch. 4 Pt. II para. 16(1)** substituted (1.1.1995) by **1994 c. 9, s. 9, Sch. 4 Pt. V para. 65(1)** (with s. 19(3)); **S.I. 1994/2679, art. 3**.

**F288** **Sch. 4 Pt. II para 16(1A)** inserted (1.5.1995) by **1995 c. 4, s. 14, Sch. 3 para. 11(9)**.

**F289** **Sch. 4 Pt. II para. 16(2)** repealed (1.1.1995) by **1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 65(2), Sch. 26 Pt. III Note** (with s. 19(3)); **S.I. 1994/2679, art. 3**.

17 **F290** .....

**Textual Amendments**

**F290** **Sch. 4 para. 17** repealed (8.11.2007) by **Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para. 6(c), Sch. 27 Pt. 5(1); S.I. 2007/3166, art. 2(c)**

18 Where an officer finds [<sup>F291</sup>amusement machines] provided on any premises in such circumstances that [<sup>F292</sup>an][<sup>F293</sup>amusement machine] licence is required so as to authorise them so to be provided and [<sup>F294</sup>the officer is satisfied, having regard to the number and description of— [<sup>F295</sup>those machines which are authorised by the [<sup>F293</sup>amusement machine] licence or licences produced to him]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.

*Status: Point in time view as at 01/06/2009.*

*Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 26 May 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)*

#### Textual Amendments

- F291** Words in [Sch. 4 para. 18](#) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 11\(1\)\(a\)](#).
- F292** Word in [Sch. 4 para. 18](#) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 11\(1\)\(b\)](#)
- F293** Words in [Sch. 4 para. 18](#) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 11\(1\)\(a\)](#).
- F294** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7, [Sch. 3 para. 7\(13\)](#)
- F295** Words in [Sch. 4 para. 18](#) substituted for [Sch. 4 para. 18\(a\)\(b\)](#) (1.5.1995) by 1994 c. 9, s. 6, [Sch. 3 para. 3\(9\)\(11\)](#).

## [<sup>F296</sup>SCHEDULE 4A

### UNLICENSED AMUSEMENT MACHINES

#### Textual Amendments

- F296** [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\(1\)](#)

#### *Application*

- 1 This Schedule applies where it appears to the Commissioners that an amusement machine is or was provided for play on premises in contravention of section 21(1) or 24(3) or (4) of this Act.

#### *Default notice requesting production of licence*

- 2 (1) The Commissioners may give a notice which complies with the requirements of sub-paragraphs (3) and (4) below.
- (2) In this Schedule such a notice is referred to as a “default notice”.
- (3) The notice shall state that one or more amusement machines appear to have been provided for play on specified premises (“relevant premises”) during a specified period (the “alleged default period”)—
- the first day of which falls not more than three years before the date of the notice, and
  - the last day of which falls on or before the date of the notice.
- (4) The notice shall request the production to the Commissioners on or before a specified date (the “due date”) of every relevant amusement machine licence.
- (5) For the purposes of sub-paragraph (4) above an amusement machine licence is a relevant licence if, at any time during the alleged default period, it was in force in relation to an amusement machine provided for play on the relevant premises at that time.
- (6) A single default notice may relate to—
- different alleged default periods, or
  - different relevant premises.

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- (7) A default notice shall be deemed to have been given if it is—
- (a) left at, or posted to, the relevant premises, or
  - (b) given to, or posted to or left at the proper address of one or more persons falling within sub-paragraph (8) below.
- (8) Those persons are—
- (a) one or more of the persons who are or appear to be, or who at any time during the alleged default period were or appear to have been, responsible persons in relation to the relevant premises or an amusement machine provided for play on those premises, or
  - (b) any person who is the representative of such a person.

*Failure to produce a licence: grant of default licence*

- 3 (1) In any case where—
- (a) the Commissioners give a default notice,
  - (b) the due date specified in the notice passes, and
  - (c) it appears to the Commissioners that at some time during the alleged default period specified in the notice one or more amusement machines were provided for play on the relevant premises so specified without an amusement machine licence being in force in relation to the machines,
- the Commissioners may grant, in accordance with this paragraph, one or more licences in relation to each of the machines.
- (2) In this Schedule—
- “default licence” means a licence granted by the Commissioners under sub-paragraph (1) above;
- “unlicensed machine” means a machine in relation to which a default licence is granted by the Commissioners.
- (3) The Commissioners may grant a separate default licence for each period of consecutive days—
- (a) which falls within the alleged default period, and
  - (b) for which no amusement machine licence in force in relation to the unlicensed machine was produced.
- (4) The Commissioners may grant a default licence in relation to an unlicensed machine even though the period of that licence would include a day or days when the unlicensed machine was provided for play in contravention of section 21(1) or 24(3) or (4) of this Act on premises other than the relevant premises specified in the applicable default notice.
- (5) In a case where the Commissioners grant a default licence in accordance with sub-paragraph (4) above, references in this Schedule to the relevant premises shall be construed in relation to any particular time as references to the premises on which the machine was provided for play at that time.
- (6) The Commissioners may grant a default licence even though no application has been made for it.
- (7) A default licence may be granted for a period of any length (whether or not a licence under Schedule 4 to this Act could be granted for a period of that length).



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*Assessment of amount equivalent to duty*

- 4 (1) This paragraph applies where a default licence is granted in relation to an unlicensed machine.
- (2) The Commissioners may, subject to the following provisions of this paragraph, assess to the best of their judgement the amount which would have been payable under this Act as amusement machine licence duty if the default licence had been an amusement machine licence granted under Schedule 4 to this Act.
- (3) The Commissioners shall make the assessment using the rates of amusement machine licence duty which apply in relation to amusement machine licences granted in consequence of applications received by the Commissioners on the due date.
- (4) If the period of the licence is 12 months or less, the assessment shall be made as if an amusement machine licence had been granted in relation to the unlicensed machine for that period.
- (5) If the period of the licence is longer than 12 months, the assessment shall be made as if—
- (a) a separate amusement machine licence had been granted in relation to the unlicensed machine for each complete period of 12 months falling wholly within the period of the licence, and
  - (b) a further amusement machine licence had been granted in relation to the unlicensed machine for any remaining part of the period of the licence.
- (6) Sub-paragraphs (7) and (8) below shall apply in relation to an assessment to be made in any case where—
- (a) the period of a licence mentioned in sub-paragraph (4) above, or
  - (b) the part of the period mentioned in sub-paragraph (5)(b) above,
- is not a period of complete months.
- (7) Any period of less than a month comprised in the period or the part of the period shall be treated as a complete month; and accordingly the period or the part of the period in question shall be treated as if it consisted of a complete month or, as the case may be, complete months.
- (8) The amusement machine licence treated as granted for such a period, or for such a part of a period, shall be treated as having been—
- (a) granted for that period, or that part of the period, as extended in accordance with sub-paragraph (7) above, and
  - (b) surrendered at the end of the last day of the period mentioned in sub-paragraph (4) above or, as the case may be, of the part of the period mentioned in sub-paragraph (5)(b) above.

*Liability to pay*

- 5 (1) Where an amount has been assessed under paragraph 4 above and notified to a responsible person or his representative, that amount—
- (a) shall be deemed to be an amount of duty charged in accordance with section 22 of this Act on an amusement machine licence within the meaning of section 21 of this Act,
  - (b) shall be due from the responsible person, and

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- (c) may be recovered accordingly unless, or except to the extent that, the assessment has subsequently been withdrawn or reduced.
- (2) The responsible persons to whom an assessment may be notified are any one or more of the persons who are or appear to be, or at any time during the period to which the assessment relates were or appear to have been, responsible persons in relation to the unlicensed machine or the relevant premises.
- (3) An assessment shall be deemed to have been notified to a person if it is—
  - (a) given to him, or
  - (b) left at or posted to his proper address.
- (4) But an assessment shall not be deemed to have been notified to a person unless and until—
  - (a) the default licence in relation to which the assessment has been made, or
  - (b) a copy of that licence,
 has been given to him, or left at or posted to his proper address.
- (5) Where an amount has been assessed and notified to more than one responsible person (or his representative), that amount shall be recoverable jointly and severally from any or all of the responsible persons.
- (6) Arrangements made in accordance with paragraph 7A of Schedule 4 to this Act do not apply in relation to an amount assessed and notified in accordance with this paragraph.

*Reviews and time limits on recovery*

- 6 (1) Section [<sup>F297</sup>13A to 16] of the <sup>M12</sup>Finance Act 1994 [<sup>F298</sup>(meaning of relevant decision, reviews and appeals to a tribunal)] shall apply to so much of any decision by the Commissioners as is of any of the kinds mentioned in sub-paragraph (2) below, [<sup>F299</sup>as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
- (2) Those decisions are—
  - (a) any decision that a default licence should be granted,
  - (b) any decision contained in an assessment under paragraph 4 above that a person is liable to pay an amount of duty, and
  - (c) any decision contained in an assessment under paragraph 4 above as to the amount of a person's liability.
- (3) Sub-paragraph (4) below applies where the Commissioners—
  - (a) have given a default notice, and
  - (b) in consequence of so doing have granted a default licence.
- (4) An assessment made under paragraph 4 above in relation to the default licence may not be notified to a responsible person (or his representative) at any time after the end of the period of one year beginning with the due date specified in the default notice.
- (5) The reference to three years in paragraph 2(3)(a) above shall have effect as if it were a reference to twenty years in any case where sub-paragraph (6) or (7) below applies.
- (6) This sub-paragraph applies where an amusement machine has been provided for play in circumstances where a person—

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- (a) has, by virtue of conduct engaged in for the purpose of evading any amount of amusement machine licence duty, become liable to a penalty under section 8 of the Finance Act 1994, or
  - (b) has been convicted of an offence under section 24(6) of this Act.
- (7) This sub-paragraph applies where an amusement machine has been provided for play in circumstances where proceedings for an offence under section 24(6) of this Act would have been commenced or continued against a person (whether or not the person assessed), but for their having been compounded under section 152(a) of the <sup>M13</sup>Customs and Excise Management Act 1979.

#### Textual Amendments

- F297** Words in Sch. 4A para. 6(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 99(2)(a)**
- F298** Words in Sch. 4A para. 6(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 99(2)(b)**
- F299** Words in Sch. 4A para. 6(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 99(2)(c)**

#### Marginal Citations

- M12** 1994 c. 9.  
**M13** 1979 c. 2.

#### General interpretation

- 7 (1) The following provisions of this paragraph apply for the purposes of this Schedule.
- (2) A person is a responsible person in relation to an amusement machine at a particular time if, at that time, he is or was—
- (a) the owner or hirer of the machine, or
  - (b) a party to any contract under which the machine may be, or may have been, or is or was required to be, on the relevant premises at that time.
- (3) A person is a responsible person in relation to relevant premises at a particular time if, at that time, he is or was—
- (a) the owner, lessee or occupier of the premises, or
  - (b) responsible to the owner, lessee or occupier for the management of the premises, or
  - [<sup>F300</sup>(c) responsible for controlling the use of any amusement machine on the premises, or]
  - (d) responsible for controlling the admission of persons to the premises or for providing persons resorting to the premises with any goods or services.
- (4) A person's representative is—
- (a) his personal representative,
  - (b) his trustee in bankruptcy,
  - (c) any receiver or liquidator appointed in relation to him or any of his property, or
  - (d) any other person acting in a representative capacity in relation to him.

*Status: Point in time view as at 01/06/2009.*

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- (5) The proper address of a person is—
- (a) in the case of a body corporate, its registered office or principal office, and
  - (b) in any other case—
    - (i) his last known place of abode or business, or
    - (ii) any vessel or aircraft to which he may belong or have lately belonged.
- (6) An item is only to be treated as posted to an address or place if it has been sent there by registered post or the recorded delivery service.

**Textual Amendments**

**F300** Words in [Sch. 4A para. 7\(3\)\(c\)](#) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 12\(2\)](#)

*Saving for liability*

- 8 The grant of a default licence in relation to an unlicensed machine shall be without prejudice to any liability arising under section 24 of this Act in relation to the machine.]

<sup>X1</sup>SCHEDULE 5

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>M14</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**

**M14** 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the <sup>M15</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**

**M15** 1968 c. 65.

*Status: Point in time view as at 01/06/2009.*

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- 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 ”.
- 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>M16</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**

**M16** 1979 c. 2.

SCHEDULE 6

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>M17</sup>Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

**Marginal Citations**

**M17** 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.

*Status: Point in time view as at 01/06/2009.*

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- 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.
- 5 [<sup>F301</sup>For the purposes of section 9B] of this Act a conviction for an offence under section 5 of the <sup>M18</sup>Finance Act 1952, section 2 of the <sup>M19</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.

**Textual Amendments**

**F301** Words in [Sch. 6 para. 5](#) substituted (24.7.2002 with application as mentioned in [s. 14\(6\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 14\(4\)](#)

**Marginal Citations**

**M18** 1952 c. 33.

**M19** 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>M20</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**

**M20** 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.

*Status: Point in time view as at 01/06/2009.*

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## X<sup>2</sup>SCHEDULE 7

Section 34(2).

### REPEALS

#### 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.

Chapter	Short title	Extent of Repeal
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.

**Status:**

Point in time view as at 01/06/2009.

**Changes to legislation:**

Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 26 May 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.