



Betting and Gaming Duties Act 1981

CHAPTER 63

BETTING AND GAMING DUTIES ACT 1981

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BETTING DUTIES

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Status: Point in time view as at 29/04/1996.

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SCHEDULE 1 — Betting duties

Definitions

- 1 In this Schedule— “general betting business” means a business the...

General administration

- 2 (1) General betting duty shall be under the care and...
- 2A (1) Pool betting duty shall be under the care and...
- 3 Pool betting duty shall be under the care and management...

Notification to Commissioners as to carrying on of betting business

- 4 (1) Any person who intends to carry on a general...

Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business...

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a...
- 7 Any person for the time being carrying on a general...
- 8 Paragraphs 6 and 7 above shall apply to any agent...
- 9 (1) The provisions of this paragraph shall apply to a...

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Powers to enter premises and obtain information

10 (1) Where in the case of any track or other...

Power of Commissioners to estimate general betting duty payable

11

Disputes as to computation of pool betting duty

12 (1) If there arises between the Commissioners and a person...

Enforcement

13 (1) Where any person— (a) fails to pay any general...

14 (1) If any person carries on any business in contravention...

15 (1) Where, on the conviction of any person of an...

16 (1) If a justice of the peace or, in Scotland,...

SCHEDULE 2 — Gaming Licence Duty

Application for and duration of licence

1

Charge of duty in respect of short licence periods

2

Regulations

3

Inspection of premises

4

Power to estimate duty

5

Persons from whom duty recoverable

6

Enforcement

7

Co-operation with Gaming Board

8

Modification of agreements

9

SCHEDULE 3 — Bingo Duty

Part I — EXEMPTION FROM DUTY

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Domestic bingo

1 Bingo duty shall not be charged in respect of bingo...

Small-scale bingo

2 (1) Bingo duty shall not be charged in respect of...
2A (1) In the case of non-licensed bingo to which paragraph...

Non-profit-making bingo

2B In calculating liability to bingo duty no account shall be...

Small-scale amusements provided commercially

5 (1) Bingo duty shall not be charged in respect of...

Machine bingo

6 Bingo duty shall not be charged in respect of bingo...

Power to increase limits of exemptions

7 The Commissioners may by order provide that any provision of...
Part II — SUPPLEMENTARY PROVISIONS

Definitions

8 In this Part of this Schedule— “bingo-promotor” means a person...

General administration

9 (1) Bingo duty shall be under the care and management...

Notification to Commissioners by, and registration of, bingo-promoters

10 (1) Any person who intends to promote the playing of...

Announcement of prizes

11 A bingo-promoter shall ensure that, before the beginning of any...

Books, records, accounts, etc.

12 (1) A promoter of bingo other than bingo which is...

Powers to enter premises and obtain information

13 (1) Any officer may, without paying, enter on any premises...

Power to estimate duty

14

Disputes as to computation of duty

15 (1) Without prejudice to paragraph 14 above, if any dispute...

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Enforcement

- 16 (1) Any person who is knowingly concerned in or in...
- 17 (1) If a justice of the peace or, in Scotland,...

SCHEDULE 4 — Amusement Machine Licence duty
 Part I — EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) An amusement machine licence shall not be required in order...

Pleasure fairs

- 2 (1) An amusement machine licence shall not be required in order...
- 3 The Commissioners may by order provide that any provision of...

Seasonal licences

- 4 (1) If at any time during March of any year...
- Part II — SUPPLEMENTARY PROVISIONS

General administration

- 5 [(1)] The duty on amusement machine licences shall be under...

Applications for and duration of licence

- 6 An application for an amusement machine licence shall be made to...
- 7 The period for which an amusement machine licence is granted shall...

Payment of duty by instalments

- 7A (1) The Commissioners may make and publish arrangements setting out...

Transfer of licence

- 8 (1) The proper officer may, in such manner as the...

Amendment of licence

- 9
- 10

Surrender of licence

- 11 (1) The holder of an amusement machine licence may surrender it...

Reduction of duty in certain cases

- 11A

Requirements to be observed by licence-holder

- 12 The holder of an amusement machine licence in respect of any...
- 13

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Power to enter premises and obtain information

- 14 Any officer may (without payment) enter on any premises on...

Registers of permits, etc.

- 15 (1) The clerk to the appropriate authority shall keep a...

Enforcement

- 16 (1) If any person contravenes or fails to comply with...
17 (1) If a justice of the peace or, in Scotland,...
18 Where an officer finds amusement machines provided on any premises...

Schedule 4A — Unlicensed amusement machines

Application

- 1 This Schedule applies where it appears to the Commissioners that...

Default notice requesting production of licence

- 2 (1) The Commissioners may give a notice which complies with...

Failure to produce a licence: grant of default licence

- 3 (1) In any case where— (a) the Commissioners give a...

Assessment of amount equivalent to duty

- 4 (1) This paragraph applies where a default licence is granted...

Liability to pay

- 5 (1) Where an amount has been assessed under paragraph 4...

Reviews and time limits on recovery

- 6 (1) Section 14 of the Finance Act 1994 (reviews of...

General interpretation

- 7 (1) The following provisions of this paragraph apply for the...

Saving for liability

- 8 The grant of a default licence in relation to an...

SCHEDULE 5 — Consequential Amendments

- 1 In the definition of “pool betting” in section 55(1) of...
2 In paragraph 20(1)(e) of Schedule 2 to the Gaming Act...
3 In paragraph 48(1) of Schedule 2 to the Gaming Act...
4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of...
5 In the Customs and Excise Management Act 1979—

SCHEDULE 6 — Transitional Provisions and Savings

- 1 Where any period of time specified in an enactment repealed...

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- 2 Any provision of this Act relating to anything done or...
- 3 Nothing in this Act shall affect the enactments repealed by...
- 4 Where an offence for the continuation of which a penalty...
- 5 For the purposes of section 9(4) of this Act a...
- 6 Paragraph 11(3) of Schedule 4 to this Act shall have...
- 7 Where any Act or document refers either expressly or by...
- 8 Notwithstanding the repeal by this Act of section 29 of...
- 9 Nothing in this Act shall affect gaming licences for periods...

SCHEDULE 7 — Repeals

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