



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART III

GENERAL

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

—Where an offence under [^{F1}paragraph 13(1) or (3) or 14(1) of Schedule 1 or paragraph 16 of Schedule 3] 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- E1** S. 27 as originally enacted did not extend to Northern Ireland; s. 27 extended to Northern Ireland by 1986 c. 41, s. 6, **Sch. 4 Pt.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10** except in its application to enactments relating to gaming machine licences see s. 35(3) (which subsection was repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt.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

- F1** Words in s. 27 substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 54(2)** (with Sch. 24 paras. 59-62)

Modifications etc. (not altering text)

- C1** S. 27 extended (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 12(4)**.
C2 S. 27 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 37(5)**

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part III. (See end of Document for details)

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.

F2 28

Textual Amendments
F2 S. 28 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2) Note; S.I. 1997/1433, art. 2.

F3 29

Textual Amendments
F3 S. 29 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2) Note; S.I. 1997/1433, art. 2.

[F4 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 [F5 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
F4 S. 29A inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 7

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F5 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)

C3 S. 29A applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, Sch. 1 Pt. II para. 15.

30 **F6**

Textual Amendments

F6 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 [^{F7}or remote gaming duty] and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, he shall not be guilty of that offence.

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

F7 Words in s. 31 substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by Finance Act 2012 (c. 14), Sch. 24 para. 54(3) (with Sch. 24 paras. 59-62)

Modifications etc. (not altering text)

C4 S. 31 applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, Sch. 1 Pt. II para. 16.

C5 S. 31 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by Finance Act 2012 (c. 14), Sch. 24 para. 38

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) ^{F8} . . ., 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.

[^{F9}(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.]

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^{F8}(3)

Textual Amendments

- F8** 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.
F9 "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**

[^{F10}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

- F10** S. 32A inserted (N.I.) (13.9.2004) by Limited Liability Partnerships Regulations (Northern Ireland) 2004 (S.R. 2004/307), reg. 9, **Sch. 4 para. 8**

33 Interpretation.

- (1) In this Act—
 - “the Commissioners” means the Commissioners of Customs and Excise;
 - [^{F11}“foreign tax” means a tax, including any sort of duty or levy, imposed in a country or territory outside the United Kingdom (see also subsection (1B));]
 - [^{F12}“gaming” means playing a game of chance for a prize ^{F13}... ;]
 - “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 ^{M1}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 [^{F14}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)] [^{F15}and
 - (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the ^{M2}Fines and Penalties (Northern Ireland) Order 1984.]

[^{F16}(1A) In the definition of “gaming” in subsection (1)—

- (a) “game of chance” has the meaning given by section 6(2) of the Gambling Act 2005,
- (b) “playing a game of chance” is to be read in accordance with section 6(3) of that Act, and
- (c) “prize” does not include the opportunity to play the game again.]

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[^{F17}(1B) A reference in this Act to a foreign tax does not include any penalty, interest, surcharge or other such cost arising in connection with the tax (whether or not recoverable as if it were that tax).]

(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 [^{F18}or remote gaming duty] does not make lawful anything which is unlawful apart from this Act.

Textual Amendments

- F11** Words in s. 33(1) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 6(a)**
- F12** 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**
- F13** Words in s. 33(1) omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), **s. 116(6)(a)**
- F14** Words in s. 33(1) substituted (1.4.1996) by 1995 c. 40, s. 5, **Sch. 4 para. 38**.
- F15** S. 33(1)(c) and the word "and" preceding it inserted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 7**
- F16** S. 33(1A) inserted (21.7.2009) by Finance Act 2009 (c. 10), **s. 116(6)(b)**
- F17** S. 33(1B) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 6(b)**
- F18** Words in s. 33(2) substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 54(4)** (with Sch. 24 paras. 59-62)

Marginal Citations

- M1** 1980 c. 43(82).
- M2** 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 ^{M3}Interpretation Act 1978 (which relate to the effect of repeals).
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule

Modifications etc. (not altering text)

- C6** 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

- M3** 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 ^{M4}Customs and Excise Management Act 1979.

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[^{F19}(3) The following provisions of this Act do not extend to Northern Ireland—

- ^{F20}(a) . . .
- (b) sections 29 and 30;
- ^{F20}(c) . . .
- (d) paragraph 15 of Schedule 4;
- ^{F21}. . .]

(4) ^{F22}

Textual Amendments

- F19** S. 35(3) substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, **Sch. 4 Pt. I para. 10**
- F20** 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.
- F21** Words after s. 35(3)(d) repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2.
- F22** 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

- M4** [1979 c. 2\(40:1\)](#).

Status:

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Changes to legislation:

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