

*Status: Point in time view as at 01/09/2007.*

*Changes to legislation: Betting and Gaming Duties Act 1981, SCHEDULE 1 is up to date with all changes known to be in force on or before 13 June 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)*

## 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>F1</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>F2</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**

**F1** Words added by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 3(3)(a)(b)(4)

**F2** 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>M1</sup>Stamp

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- Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the <sup>M2</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>F3</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>F4</sup>(b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
  - <sup>F4</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

**F3** Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 3\(b\)\(4\)](#)

**F4** [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

**M1** [1891 c. 38\(114\)](#).

**M2** [1913 c. 27](#).

- [<sup>F5</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**

**F5** 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>F6</sup> . . . shall be paid at such times as the Commissioners may direct.

**Textual Amendments**

**F6** 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>F7</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>F8</sup> . . . . .
- (5) <sup>F8</sup> . . . . .
- (6) <sup>F8</sup> . . . . .

**Textual Amendments**

**F7** 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)

**F8** 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 premises or totalisator in respect of which he has [<sup>F9</sup>made entry in accordance with paragraph 4(2)] above.

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- (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>F10</sup>sub-paragraph (3) below.]
- [<sup>F11</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

- F9** 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)
- F10** 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)
- F11** 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>F12</sup> .....
  - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.
- (3) The power of the Commissioners under sub-paragraph (1)(b) above to give directions as to the period for which a person is to preserve any books, records, accounts or

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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**

**F12** 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 **F13** .....

**Textual Amendments**

**F13** 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 **F14** .....

**Textual Amendments**

**F14** 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>F15</sup> . . . or that a totalisator is being or is to be operated in connection with those events, at a place on those premises or on any ground or premises adjacent thereto, he shall be entitled for the purpose of exercising the powers conferred by this paragraph to be admitted without payment to that place, and he may require—

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- (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**

**F15** 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*

<sup>F16</sup>11 .....

**Textual Amendments**

**F16** [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 <sup>F17</sup> .....

**Textual Amendments**

**F17** [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\(4\)](#)

*Enforcement*

13 <sup>F18</sup>(1) Where any person—

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- (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, [F19]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 . . . F20, or
  - [F21](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 [F22]the maximum term] or to both.
- [F23](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

- F18** 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**.
- F19** 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)**
- F20** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, **Sch. 14 Pt. I** Note 3
- F21** Sch. 1 para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(b)(6)**
- F22** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(c)(6)**
- F23** 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)

- C1** Para. 13(3) amended by Finance Act 1985 (c. 54, SIF 12:2) s. 10(5)(6)(f)

- 14 (1) If any person carries on any business in contravention of paragraph 5(1) above he shall be guilty of an offence and liable—

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- (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;

F24 . . . . .

- (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 F25 . . . required by an officer, [F26his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

#### Textual Amendments

**F24** 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)

**F25** 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.

**F26** 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.

15<sup>F27</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 [F28paragraph 13(3) above] in connection with general betting duty [F29. . .] the Commissioners—
  - (a) certify to the court by or before whom that person is so convicted that [F30there 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),
 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 F31 . . . —
  - (a) until the date of expiration of the period within which notice of appeal against the conviction which gave rise to the order may be given, or
  - (b) if notice of appeal against that conviction is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal, or
  - (c) if on any such appeal the appeal is allowed.



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- (3) <sup>F32</sup> .....
- (4) <sup>F32</sup> .....
- (4A) <sup>F32</sup> .....
- [<sup>F33</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>F34</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>M3</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

#### Textual Amendments

- F27** 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**
- F28** 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**.
- F29** 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**.
- F30** 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**.
- F31** 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**
- F32** 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**
- F33** 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)**
- F34** 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

- M3** S.I. 1985/1204 (N.I. 11).

- 16 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the <sup>M4</sup>Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with general betting duty is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [<sup>F35</sup>one month] from the time of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—

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- (a) seize and remove any records, accounts or other documents, money or valuable thing, instrument or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and
- (b) search any person found on the premises whom he has reasonable cause to believe to be carrying on bookmaking on the premises.

#### Textual Amendments

**F35** Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, [Sch. 6 Pt. II para. 39\(b\)](#)

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

**C2** [Sch. 1 para. 16\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 52-54, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 27](#); [S.I. 2003/708](#), [art. 2\(a\)\(c\)\(j\)](#)

**C3** Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, [Sch. 1 Pt. 1 para. 27](#); [S.I. 2003/708](#), [art. 2\(a\)\(j\)](#)

#### Marginal Citations

**M4** [1975 c. 21\(39:1\)](#).

**Status:**

Point in time view as at 01/09/2007.

**Changes to legislation:**

Betting and Gaming Duties Act 1981, SCHEDULE 1 is up to date with all changes known to be in force on or before 13 June 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.