

SCHEDULES

SCHEDULE 2

GAMING LICENCE DUTY

Enforcement

- 7 (1) Any person who—
- (a) contravenes or fails to comply with any of the provisions of regulations made under paragraph 3 above, or
 - (b) obstructs any officer in the exercise of his functions in relation to the duty on gaming licences,
- shall be guilty of an offence and liable on summary conviction to a penalty of £500 or treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, whichever is the greater.
- (2) Where a person is convicted under sub-paragraph (1) above in respect of a failure to comply with the provisions of regulations made under this Schedule and the failure continues after his conviction then, unless he has reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under this paragraph and may, on conviction, be punished accordingly.
- (3) Any person who—
- (a) in connection with the duty on gaming licences, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, or, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or
 - (b) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of gaming licence duty,
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, or to imprisonment for a term not exceeding six months or to both, or
 - (ii) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.