

*Status: Point in time view as at 08/11/2007.*

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

## SCHEDULES

### SCHEDULE 3

#### BINGO DUTY

#### PART II

#### SUPPLEMENTARY PROVISIONS

##### *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>F1</sup>seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [<sup>F2</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>F3</sup> . . .
  - (b) <sup>F3</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
  - (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>F4</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>F5</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- <sup>F6</sup>(4) . . . . .

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**Textual Amendments**

- F1** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(1)(c)(6)**
- F2** 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)**
- F3** Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(9)(b), 216, **Sch. 43 Pt. 1(2)**
- F4** 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.**
- F5** 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.**
- F6** 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 **F7** .....

**Textual Amendments**

- F7** 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)

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