



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART III

GENERAL

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

—Where an offence under [^{F1F2}... 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- E1** S. 27 as originally enacted did not extend to Northern Ireland; s. 27 extended to Northern Ireland by 1986 c. 41, s. 6, **Sch. 4 Pt.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10** except in its application to enactments relating to gaming machine licences see s. 35(3) (which subsection was repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt.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)
- F2** Words in s. 27 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 5** (with Sch. 29)

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)**.

Status: Point in time view as at 01/12/2014. There are multiple versions of this provision on screen. These apply to different geographical extents.**Skip to:** E+W+S - England, Wales and Scotland extent U.K. - extent

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 27. (See end of Document for details)

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\(5\)](#)

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.

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 27.