



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART III

GENERAL

30 Priority in bankruptcy etc. of debts in respect of duty

(1) There shall be included among the debts which—

- (a) under section 33 of the Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or deceased debtor, or
- (b) under section 118 of the Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt's estate, or
- (c) under section 319 of the Companies Act 1948 are to be paid in priority to all other debts in the winding up of a company, or under section 94 of that Act are on an appointment of a receiver on behalf of debenture holders or taking of possession by or on behalf of debenture holders to be paid in priority to any claim for principal or interest in respect of the debentures,

any amount which is due by way of general betting duty or bingo duty or by virtue of section 12(1) or 14 above or of Schedule 2 to this Act from the bankrupt, deceased debtor or company at the relevant date and which became due within twelve months next before that date.

(2) In subsection (1) above, the expression " the relevant date"—

- (a) in relation to section 33 of the Bankruptcy Act 1914 means the date of the receiving order or of the death, as the case may be;
- (b) in relation to section 118 of the Bankruptcy (Scotland) Act 1913 means the date mentioned in subsection (4) of that section;
- (c) in relation to section 319 of the Companies Act 1948 has the meaning assigned to it by that section, and in relation to section 94 of that Act means the date of the appointment of the receiver or taking of possession.