

Status: Point in time view as at 22/02/2024.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 1

GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

PART II

OTHER PROVISIONS

Offences

- 12 (1) Any person who obstructs any officer in the exercise of his functions in relation to gaming duty shall be guilty of an offence and liable, on summary conviction, to a penalty of level 5 on the standard scale.
- (2) Any person who—
- (a) in connection with gaming 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,
 - (b) 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
 - (c) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion (by him or any other person) of any gaming duty or of any obligation to make a payment on account of gaming duty,
- shall be guilty of an offence.
- (3) A person guilty of an offence under sub-paragraph (2) above shall be liable—
- (a) on summary conviction, to a penalty of—
 - (i) [^{F1}£20,000,] or
 - (ii) if greater, three times the duty or other amount which is unpaid or the payment of which is sought to be avoided,or to imprisonment for a term not exceeding six months, or to both;
 - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding—
 - (i) two years in the case of an offence by virtue of sub-paragraph (2) (a) above, and
 - (ii) [^{F2}14] years in any other case,or to both.
- (4) Section 27 of the ^{M1}Betting and Gaming Duties Act 1981 (offences by bodies corporate) shall have effect for the purposes of any offence under this paragraph as it has effect for the purposes of [^{F3}the offence] mentioned in that section.

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- (5) Where a person has committed an offence under sub-paragraph (2) above, all designated items related to the relevant gaming shall be liable to forfeiture if—
- (a) at the time the offence was committed that person was not registered on the gaming duty register; and
 - (b) the relevant gaming did not take place on premises which, at the time the offence was committed, were specified in any person’s entry on that register.
- (6) In sub-paragraph (5) above, “the relevant gaming” means—
- (a) in relation to an offence under sub-paragraph (2)(a) or (b) above, any gaming to which the false statement or (as the case may be) the false document related; and
 - (b) in relation to an offence under sub-paragraph (2)(c) above, any gaming on the premises the gaming duty on which was, or was sought to be, fraudulently evaded.
- (7) For the purposes of sub-paragraph (5) above, the designated items related to any gaming are—
- (a) any furniture, machines and other articles and equipment which—
 - (i) are on the premises where the gaming takes place; and
 - (ii) have been or are being, or are capable of being, used for or in connection with gaming;
 and
 - (b) any cash and gaming chips in the custody or under the control of any person who—
 - (i) is a provider of the premises on which the gaming takes place, or
 - (ii) is in any way concerned with the organisation or management of the gaming.
- (8) For the purposes of sub-paragraph (7)(b) above the cash and gaming chips taken to be under the control of a person who is the provider of any premises or is concerned with the organisation or management of gaming on any premises shall include all cash and gaming chips in play or left on a gaming table on those premises.

Textual Amendments

- F1** Sum in Sch. 1 para. 12(3)(a)(i) substituted (12.3.2015) for words by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 10](#) (with reg. 5(1))
- F2** Word in Sch. 1 para. 12(3)(b)(ii) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), s. [32\(1\)](#) (with s. [32\(6\)](#))
- F3** Words in Sch. 1 para. 12(4) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\)](#), s. [198\(2\)\(c\)](#), [Sch. 28 para. 20\(2\)](#) (with [Sch. 29](#))

Marginal Citations

- M1** [1981 c. 63](#).

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