

SCHEDULES

SCHEDULE 2

GAMING DUTY: CONSEQUENTIAL AND INCIDENTAL AMENDMENTS

PART II

OTHER AMENDMENTS

Licences under the Gaming Act 1968

- 5 (1) Schedule 2 to the Gaming Act 1968 (grant etc. of licences) shall be amended in accordance with the provisions of this paragraph.
- (2) In paragraph 20(1) (grounds for refusing to grant or renew a licence), after paragraph (f) there shall be inserted the following paragraph—
“(g) that any gaming duty charged on the premises remains unpaid.”
- (3) In paragraph 48(1) (cancellation of licence on conviction for second or subsequent offence), after “the enactments consolidated by that Act” there shall be inserted “or of an offence under paragraph 12 of Schedule 1 to the Finance Act 1997”.
- (4) In paragraph 60(c) (transfer of licence may be refused if duty unpaid), after “bingo duty” there shall be inserted “or gaming duty”.

Preferential debts on insolvency

- 6 In paragraph 5(a) of Schedule 6 to the Insolvency Act 1986, paragraph 2(3)(a) of Schedule 3 to the Bankruptcy (Scotland) Act 1985 and paragraph 5(a) of Schedule 4 to the Insolvency (Northern Ireland) Order 1989 (preferential debts), for “or bingo duty” there shall, in each case, be substituted “, bingo duty or gaming duty”.

Assessments to duty

- 7 In section 12(2)(c) of the Finance Act 1994 (duty may be assessed upon the occurrence of certain defaults in connection with betting duties and bingo duty), after “under Schedule 1 or 3 to the Betting and Gaming Duties Act 1981” there shall be inserted “or Schedule 1 to the Finance Act 1997”.