
Status: Point in time view as at 01/11/2003.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 10. (See end of Document for details)

SCHEDULES

SCHEDULE 4

POOL BETTING DUTY ETC

PART 1

AMENDMENTS OF THE BETTING AND GAMING DUTIES ACT 1981

- 10 (1) Schedule 1 (administration etc of betting duties) is amended as follows.
- (2) In paragraph 1, in the definition of “pool betting business”, at the end insert “ or would or might involve such sums becoming so payable if receipts from bets made for community benefit (as defined by section 8A of this Act) were not excluded from that duty. ”.
- (3) After paragraph 2 insert—
- “2A(1) Pool betting duty shall be under the care and management of the Commissioners.
- (2) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of pool betting duty or for the protection of the revenue from pool betting duty.
- (3) Regulations under sub-paragraph (2) above may in particular—
- (a) provide for payments on account of pool betting duty which may become chargeable to be made in advance;
- (b) provide for the giving of security by means of a deposit or otherwise for duty due or to become due.”.
- (4) In paragraph 3, omit “shall be under the care and management of the Commissioners, and”.
- (5) In paragraph 4(2), for “sub-paragraphs (3) and (4)” substitute “ sub-paragraph (3) ”.
- (6) Omit paragraph 4(4) to (6).
- (7) In paragraph 5(1), for “made entry or given notice in accordance with paragraph 4(2) or (4)” substitute “ made entry in accordance with paragraph 4(2) ”.
- (8) Renumber paragraph (b) of paragraph 5(2) as paragraph 5(3).
- (9) In what remains of paragraph 5(2) after that renumbering, for the words from “paragraph 12(3) below, except that” to the end substitute “ sub-paragraph (3) below. ”.
- (10) In paragraph 6(2), omit paragraph (b).

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- (11) Omit paragraphs 8 and 12.
- (12) In paragraph 13(1)(b), after “any of paragraphs 2,” insert “ 2A, ”.
- (13) In paragraph 14(1), omit the words after paragraph (b).
- (14) In paragraph 15(4), for “the said Schedule 1” substitute “ Schedule 1 to the Betting, Gaming and Lotteries Act 1963 ”.

Commencement Information

- II** [Sch. 6 para. 10](#) wholly in force; [Sch. 6 para. 10\(1\)\(2\)\(5\)-\(11\)\(13\)\(14\)](#) in force at 24.4.2002; [Sch. 6 para. 10\(3\)\(4\)\(12\)](#) in force at 24.7.2002, see [s. 12\(6\)\(7\)\(b\)](#)

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