

## 1970 No. 1270

## CUSTOMS AND EXCISE

**The Gaming (Licence Duty) Regulations 1970**

*Made - - - - 26th August 1970*

*Laid before the  
House of Commons 2nd September 1970*

*Coming into Operation—  
Except Regulation 3 - 4th September 1970*

*Regulation 3 - - 1st October 1970*

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by paragraphs 1, 2(4), 6(4) and 8 of Part II of Schedule I to the Finance Act 1970 (hereinafter referred to as “the Act”)(a) and of all other powers enabling them in that behalf hereby make the following regulations:—

1.—(1) These Regulations may be cited as the Gaming (Licence Duty) Regulations 1970.

(2) These Regulations, except Regulation 3, shall come into operation on the 4th September 1970, and Regulation 3 shall come into operation on the 1st October 1970.

2.—(1) The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

(2) In these Regulations any references to a form shall include a reference to a form to the like effect which has been adapted and approved by the Commissioners.

3. The Gaming (Licence Duty) Regulations 1966(c) are hereby revoked.

4. An application pursuant to paragraph 3 of Part II of Schedule 1 to the Act for a gaming licence (hereinafter called “a licence”) shall be in the form numbered 1 in Schedule 1 to these Regulations and shall be made to the Commissioners through the Collector of Customs and Excise for the area in which the premises in respect of which it is to be granted are situated or through such other Collector as they may in any particular case direct.

5.—(1) A person to whom a licence has been granted in accordance with the provisions of section 2 of the Act or to whom a licence has been transferred in accordance with the provisions of paragraph 4 of Part II of Schedule 1 to the Act, shall not later than fourteen days after the grant or transfer of such licence make entry of all rooms on the premises used for gaming or for the storage or repair of gaming tables or other equipment which can be readily converted into gaming tables.

(a) 1970 c. 24.

(b) 52 & 53 Vict. c. 63.

(c) S.I. 1966/1101 (1966 III, p. 2702).

(2) If during the period of the validity of a licence any alteration, structural or otherwise, is made to the rooms in respect of which entry has been made, the holder of the licence shall, not later than fourteen days after the completion of the alteration, make fresh entry of the rooms in accordance with paragraph (1) of this Regulation.

**6.—(1)** The size of a table of whatever shape shall be the area of the smallest rectangle by which the table can be circumscribed, and, for the playing of baccarat, punto banco, blackjack, chemin de fer, craps, French roulette and American roulette shall be that prescribed in Schedule 2 to these Regulations.

(2) In any case in which a table is, or is to be, used for the playing of more than one of the games mentioned in paragraph (1) of this Regulation, the prescribed size of the table shall be the smallest of the prescribed sizes set out in Schedule 2 to these Regulations applicable to any of the games so played, or to be played, on that table.

(3) Where a table exceeds the prescribed size, such table shall count as the number of tables which is equal to the quotient obtained by dividing the prescribed size into the area of the rectangle referred to in paragraph (1) of this Regulation, any fraction being regarded as a further table.

**7.** Every licence shall be in the form numbered 2 in Schedule 1 to these Regulations.

**8.** A licence, whether or not amended in pursuance of Regulation 16 of these Regulations, shall not be valid unless the appropriate duty of excise, or, as the case may be, the appropriate additional duty, has been paid.

**9.** Every licence, whether in the hands of a provider of the premises or any other person and whether or not amended pursuant to Regulation 16 of these Regulations, shall be deemed to be and to remain the property of the Commissioners.

**10.** No person (save as is provided by Regulation 14 of these Regulations) shall alter or obliterate any part of a licence after it has been issued and a licence shall be rendered invalid if (save as aforesaid) it is altered or any part of it is obliterated.

**11.** Save as the Commissioners otherwise permit, every licence and every amended licence shall (subject to Regulations 12 and 17 of these Regulations) be kept exhibited in a conspicuous position on the premises in respect of which it is in force in such manner as the Commissioners may direct.

**12.** Any officer may at any time require any licence to be removed from the position where it is exhibited in order that he may inspect it.

**13.—(1)** If the successor in title to the interest in the premises of the person to whom a licence was granted desires to have the licence transferred to him, he shall in such manner as the Commissioners may direct make application to the proper officer.

(2) Where the holder of a licence in respect of any premises dies, any person desiring to have the licence transferred to him shall in such manner as the Commissioners may direct make application to the proper officer and shall furnish with such application a certificate of the death of the licence holder and such other evidence as the officer may require as to the

status of the applicant in relation to the premises and the business of the deceased.

**14.** Where an application pursuant to Regulation 13 of these Regulations has been granted, the proper officer shall transfer the licence in accordance with the application and shall sign the licence as transferred and the licence shall not be valid in relation to the transferee until he has done so.

**15.** An application pursuant to paragraph 6 of Part II of Schedule 1 to the Act for amendment of a licence shall be made in such form as the Commissioners may direct and shall be made to them through the Collector of Customs and Excise from whose office the licence was issued.

**16.** An amended licence shall—

- (i) be in substitution for the licence previously in force in respect of the premises ; and
- (ii) show the additional duty paid ; and
- (iii) have effect from the date requested in the application pursuant to Regulation 15 of these Regulations or from the day following that on which the application was received by the Collector, whichever is the later.

**17.**—(1) Every licence superseded by an amended licence pursuant to Regulation 16 of these Regulations shall, upon the taking effect of the amended licence, be deemed to have expired.

(2) The holder of a licence superseded by an amended licence pursuant to Regulation 16 of these Regulations shall, before gaming commences on the day from which the amended licence is to take effect, remove the original licence from display.

**18.** If, while a licence is in force in respect of any premises or at any time thereafter, an alteration of the valuation list comes into effect as respects the whole of the period of validity of that licence affecting the hereditament consisting of or comprising those premises, then—

- (i) if the alteration results in an increase in the amount of gaming licence duty chargeable in respect of the premises in accordance with Part I of Schedule 1 to the Act, an amount equal to the whole of the increase in the duty shall be recoverable as a debt due to the Crown jointly and severally from all or any of the persons to whom the licence was granted or to whom it was subsequently transferred ;
- (ii) if the result of the alteration is that the amount of gaming licence duty paid was greater than the amount chargeable in respect of the premises in accordance with Part I of Schedule 1 to the Act, then subject to the provisions of Regulations 20 and 21 of these Regulations the Commissioners shall upon application repay to the person holding the licence at the time of such repayment an amount equal to the duty shown to their satisfaction to have been overpaid.

**19.** If while a licence is in force in respect of any premises, consisting of or comprised in a hereditament to which at the time of the grant of the licence no rateable value has been assigned, or at any time thereafter—

- (i) an alteration of the valuation list assigning a rateable value to the premises comes into effect ; and

(ii) the alteration results in an increase in the amount of gaming licence duty chargeable in respect of the premises in accordance with Part I of Schedule 1 to the Act, then—

notwithstanding that the alteration comes into effect as respects part only of the period of the validity of the licence, an amount equal to the whole of the increase in the duty shall be recoverable as a debt due to the Crown jointly and severally from all or any of the persons to whom the licence was granted or to whom it was subsequently transferred.

**20.** Every application for the repayment of the amount described in Regulation 18(ii) of these Regulations shall be made in such form and manner, contain such particulars, and be accompanied by such documents relating to the licence or the premises, as the Commissioners may require.

**21.** Save as the Commissioners may otherwise allow, application under Regulation 20 of these Regulations shall be made not later than 12 months after the date on which notice of the alteration in the valuation list was sent to the occupier of the hereditament.

*C. T. Cross,*  
Commissioner of Customs and Excise.

26th August 1970.

King's Beam House,  
Mark Lane,  
London E.C.3.

## SCHEDULE 1

FORM NO. 1

Regulation 4

**APPLICATION FOR A  
GAMING LICENCE UNDER  
THE FINANCE ACT, 1970**



Full name of  
person to whom  
licence is to be issued,  
and name and address  
of club premises  
for which the  
licence is required

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1. Date from which it is desired that the licence shall take effect	
2. Rateable value of the hereditament consisting of or comprising the premises	£
3. Number of tables on the premises for gaming by means of specified games	
4. Duty payable	£

## DECLARATION

I. ....

of .....

.....  
 declare that the information given above is true and complete and that the premises in respect of which this application is made are licensed under Part II of the Gaming Act 1968.

I enclose herewith a remittance for the duty payable together with evidence of the rateable value of the premises.

Date ..... Signature .....

Status \*Proprietor, Partner, Director, Secretary.  
 \*Delete as necessary

FORM No. 2

Regulation 7



**GAMING LICENCE**  
(Finance Act 1970)

**GREAT BRITAIN**

Reference number

Name of licence holder and name and address of club premises in respect of which this licence is granted.


Granted at the office of the Collector of Customs and Excise at

with effect from

expiring on

<p>The number of gaming tables authorised by this licence to be on the premises specified above is:</p> <p>.....</p>	<p>I, the undersigned, hereby grant licence under the provisions of the Finance Act 1970 authorising the use of the premises specified above for the purpose of gaming to which section 2 of that Act applies.</p>
<p>The duty paid on this licence is:</p> <p>£ .....</p>	
<p>The total duty paid on this licence and all licences superseded by it is:</p> <p>£ .....</p>	

**SCHEDULE 2**

Regulation 6

<i>Game</i>	<i>Prescribed size of table in square feet</i>
Baccarat .....	80
Punto banco .....	80
Chemin de fer .....	80
Blackjack .....	30
Craps .....	75
French roulette .....	80
American roulette .....	50

4. Any other course of training, attended full time for a period of not less than four weeks nor more than one year or part-time for an equivalent period. A teacher in an establishment of further education.

Given under the Official Seal of the Secretary of State for Education and Science on 25th August 1970.

(L.S.)

*Margaret H. Thatcher,*  
Secretary of State for Education and Science.

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#### EXPLANATORY NOTE

*(This Note is not part of the Regulations.)*

These regulations extend the arrangements for the pooling, for the purpose of rate support grants paid under the Local Government Act 1966, of expenditure incurred by local education authorities.

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