

SCHEDULES

SCHEDULE 2

Section 13.

GAMING DUTY: CONSEQUENTIAL AND INCIDENTAL AMENDMENTS

PART I

AMENDMENTS OF THE CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Introductory

- 1 The Customs and Excise Management Act 1979 shall be amended in accordance with the provisions of this Part of this Schedule.

Meaning of “revenue trade provisions” and “revenue trader”

- 2 (1) This paragraph amends section 1(1) (interpretation).
- (2) In the definition of “the revenue trade provisions of the customs and excise Acts”, after paragraph (d) there shall be inserted the following paragraph—
- “*(e)* the provisions of sections 10 to 15 of, and Schedule 1 to, the Finance Act 1997;”.
- (3) In paragraph (a) of the definition of “revenue trader”, after sub-paragraph (ia) there shall be inserted the following sub-paragraphs—
- “*(ib)* being (within the meaning of sections 10 to 15 of the Finance Act 1997) the provider of any premises for gaming;
- “*(ic)* the organisation, management or promotion of any gaming (within the meaning of the Gaming Act 1968 or the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985); or”.
- (4) In sub-paragraph (ii) of that paragraph, for “or (ia)” there shall be substituted “, (ia), (ib) or (ic)”.

Amendments of Part IXA

- 3 In section 118B (furnishing of information etc. by revenue traders)—
- (a) in subsection (1)(a), after sub-paragraph (ii) there shall be inserted “or (iii) any transaction or activity effected or taking place in the course or furtherance of a business;”;
- (b) in subsection (1)(b), at the end there shall be inserted “or to the transaction or activity”; and
- (c) in subsection (3), after “any business” there shall be inserted “, or to any transaction or activity effected or taking place in the course or furtherance of any business;”.

Status: This is the original version (as it was originally enacted).

- 4 (1) This paragraph amends section 118C (powers of entry and search).
- (2) After subsection (2) there shall be inserted the following subsections—
- “(2A) Where an officer has reasonable cause to believe that any premises are premises where gaming to which section 10 of the Finance Act 1997 (gaming duty) applies is taking place, has taken place or is about to take place, he may at any reasonable time enter and inspect those premises and inspect any relevant materials found on them.
- (2B) In subsection (2A) above “relevant materials” means—
- (a) any accounts, records or other documents found on the premises in the custody or control of any person who is engaging, or whom the officer reasonably suspects of engaging—
- (i) in any such gaming, or
- (ii) in any activity by reason of which he is or may become liable to gaming duty,
- and
- (b) any equipment which is being, or which the officer reasonably suspects of having been or of being intended to be, used on the premises for or in connection with any such gaming.”
- (3) In subsection (3) (justice’s warrant for entry), after paragraph (b) there shall be inserted “or
- (c) that there is reasonable ground for suspecting—
- (i) that gaming to which section 10 of the Finance Act 1997 applies is taking place, has taken place or is about to take place on any premises, or
- (ii) that evidence of the commission of a gaming duty offence is to be found there.”
- (4) In subsection (4)(b) (powers on entry under a warrant), after “of a serious nature” there shall be inserted “or in respect of a gaming duty offence”.
- (5) In subsection (5) (meaning of “fraud offence”), at the end there shall be inserted “and “a gaming duty offence” means an offence under paragraph 12(2) of Schedule 1 to the Finance Act 1997 (offences in connection with gaming duty)”.

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”.