

SCHEDULES.

SCHEDULE 3

SUPPLEMENTARY PROVISIONS AS TO DUTIES RELATING TO BETTING AND GAMING.

PART III

ENFORCEMENT AND GENERAL

- 18 (1) 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 the general betting duty or the duty on gaming licences or on gaming machine licences, or for the protection of the revenue from any of those duties.
- (2) Regulations under this paragraph may in particular include provision—
- (a) for the furnishing to such persons or displaying in such manner of such information or records as the regulations may require by persons engaging or proposing to engage in any activity by reason of which they are or may be or become liable for duty, and by persons providing facilities for another to engage in such an activity or entering into any transaction with another in the course of any such activity of his;
 - (b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
 - (c) for the inspection of the accounts, records and other documents of persons engaging or suspected of engaging in any such activity, and of premises or equipment used or suspected of being used by such persons for or in connection with any such activity and of any other premises where any such activity is carried on.
- 19 Paragraphs 4, 5 and 6 of Schedule 1 to the Betting Duties Act 1963 (which relate to offences and penalties) shall have effect as if—
- (a) in the said paragraph 4 for the words " at the election of the Commissioners" there were substituted the words " whichever is the greater ";
 - (b) any reference in the said paragraph 4 to the pool betting duty included a reference to the general betting duty;
 - (c) the references in sub-paragraph (b) of the said paragraph 4 and in the said paragraph 5 to the provisions of paragraph 2 or 3 of that Schedule included a reference to the provisions of, or of any regulations "made under, any of the following paragraphs of this Schedule, namely, paragraph 1, paragraph 3 (including that paragraph as applied by paragraph 4), and paragraphs 14, 15, 16 and 18 ;
 - (d) the references in sub-paragraphs (c) and (d) of paragraph 4 of that Schedule to the pool betting duty included references to the provisions of this Act relating to gaming or gaming machines ;

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and, without prejudice to section 7(2) of that Act (which provides for that Act to be construed as one with the Customs and Excise Act 1952), paragraphs 7 and 8 of that Schedule shall cease to have effect.

- 20 (1) Where, on the conviction by virtue of paragraph 19 of this Schedule of any person of an offence under paragraph 4 of Schedule 1 to the Betting Duties Act 1963 in connection with the general betting duty, the Commissioners—
- (a) certify to the court by or before whom that person is so convicted that the conviction is a second or subsequent conviction for such an offence committed (whether by that or some other person) in the course of the operation of the same premises as a licensed betting office and while the same person has been the holder of a betting office licence in respect thereof ; and
 - (b) make application to that court for effect to be given to this sub-paragraph, that court shall order that the betting office licence in respect of those premises shall be forfeited and cancelled.
- (2) A licence shall not be forfeited or cancelled under such an order made by a court in England or Wales—
- (a) until the date of expiration of the period within which notice of appeal against the conviction which gave rise to the order may be given ; or
 - (b) if notice of appeal against that conviction is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal; or
 - (c) if on any such appeal the appeal is allowed.
- (3) A licence shall not be forfeited or cancelled under such an order made by a court in Scotland—
- (a) until the expiration of the period of fourteen days commencing with the date on which the order was made ; or
 - (b) if an appeal against the conviction which gave rise to the order is begun within the said period, until the date when that appeal is determined or abandoned or deemed to have been abandoned; or
 - (c) if on any such appeal the appeal is allowed.
- (4) Where a betting office licence held by any person in respect of any premises is forfeited and cancelled in pursuance of an order under sub-paragraph (1) of this paragraph, the clerk of the court by whom the order was made shall, unless he is also clerk to the appropriate authority within the meaning of Schedule 1 to the Betting, Gaming and Lotteries Act 1963 who last either granted or renewed the licence, send a copy of the order to the clerk to that authority ; and, without prejudice to the renewal by that authority of any other betting office licence held by that person, that authority shall, notwithstanding anything in paragraph 20(1) of the said Schedule 1, refuse any application by that person for the grant of a new betting office licence in respect of those or any other premises made less than twelve months after that forfeiture and cancellation.
- 21 (1) If any premises are used for the purposes of gaming in contravention of section 13(1) of this Act—
- (a) any provider of the premises and any person concerned in the organisation or management of the gaming shall each be liable—

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- (i) on summary conviction to a penalty of treble the amount of the duty on the appropriate gaming licence, or to imprisonment for a term not exceeding twelve months, or to both ;
 - (ii) on conviction on indictment, to the like penalty, or to imprisonment for a term not exceeding two years, or to both ; and
 - (b) in addition and without prejudice to any liability under paragraph (a) of this sub-paragraph, unless and until the appropriate gaming licence in respect of those premises is taken out during the period of twelve months beginning with 1st October during which the contravention occurred, an amount equal to the duty on the appropriate gaming licence, together with interest thereon from the date of the contravention, shall become due and be recoverable as a debt due to the Crown jointly and severally from all or any of the persons liable under the said paragraph (a).
 - (2) The court by or before whom a person is convicted under sub-paragraph (1)(a) of this paragraph may order anything produced to the court and shown to the satisfaction of the court to relate to the contravention to be forfeited and either destroyed or dealt with in such other manner as the court may order.
- 22 (1) If any gaming machine is brought onto or kept on any premises in contravention of section 14(1) of this Act, each of the following persons, namely—
- (a) any person who controls the use of such machines while on those premises ;
 - (b) any other person responsible for the management of those premises ;
 - (c) in the case of such a contravention by reason of the absence of a gaming machine licence which would fall to be granted to the supplier of such a machine on the premises, that supplier,
- shall be liable to a penalty of five hundred pounds.
- (2) In the case of any such contravention of the said section 14(1) as is referred to in sub-paragraph (1) of this paragraph, if any of the persons so referred to was knowingly or recklessly concerned in that contravention, or if any other person was knowingly concerned in, or in the taking of steps with a view to, that contravention, he shall be liable—
- (a) on summary conviction, to a penalty of one thousand pounds, or to imprisonment for a term not exceeding twelve months, or to both ;
 - (b) on conviction on indictment, to the like penalty, or to imprisonment for a term not exceeding two years, or to both.
- (3) If any gaming machine licence which is or ought to be in force in respect of any premises is not produced on those premises to an officer on demand by him—
- (a) the officer may detain all gaming machines found on those premises pending the production of that licence ; and
 - (b) if the appropriate licence valid at the date of the demand for its production is not produced to the officer within seven days, all those machines shall be liable to forfeiture;
- and section 10 of the Customs and Excise Act 1952 (which relates to the obstruction of officers and interference with things liable to forfeiture) shall apply in relation to any gaming machine while it is detained by virtue of paragraph (a) of this sub-paragraph as it applies in relation to any thing liable to forfeiture.
- 23 (1) If a justice of the peace is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with the general betting duty or a contravention of section 13(1) or 14(1) of this Act is being, has been, or is about

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to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises, if necessary by force, at any time within fourteen days from the time of the issue of the warrant and search them ; and any officer who enters the premises under the authority of the warrant may—

- (a) seize and remove any records, accounts or other documents, money or valuable thing, instrument, gaming machine or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence or contravention ; and
- (b) search any person found on the premises whom he has reasonable cause to believe to be carrying on bookmaking, or, as the case may be, concerned in the organisation or management of gaming on the premises.

- (2) In the application of this paragraph to Scotland, any reference to a justice of the peace includes a reference to the sheriff and to a magistrate.
- 24 (1) If a person, on written demand by the proper officer, refuses or neglects to pay any amount recoverable from him by way of the general betting duty or by virtue of section 15(1) of this Act or paragraph 8 or 21(1)(b) of this Schedule, the amount recoverable may be levied by distress on his goods and chattels, and the proper officer may for that purpose by warrant signed by him authorise any person to distrain accordingly and to sell anything so distrained by public auction after giving six days' notice of the sale.
- (2) Where an amount recoverable by virtue of the said paragraph 8 or 21(1)(b) is determined by reference to the duty on a gaming licence in respect of premises on which gaming is Carried on as an activity of a club, the goods and chattels on which distress may be levied under sub-paragraph (1) of this paragraph shall include any goods and chattels used for the purposes of the club and found on those premises :

 Provided that distress shall not be levied on any goods or chattels by virtue of this sub-paragraph unless a copy of the demand for the amount recoverable has been served on the secretary of the club (or person performing the functions of secretary) by leaving it or sending it by post addressed to him at an address to which communications about the affairs of the club are ordinarily sent.
 - (3) The proceeds of sale of anything distrained under this paragraph shall be applied in or towards payment of the costs and expenses of the distress and sale and the payment of the amount recoverable, and the surplus, if any, shall be paid, where distress was levied on any goods or chattels by virtue of sub-paragraph (2) of this paragraph to the secretary (or person performing the functions of secretary) of the club, and in any other case to the person on whom the distress was levied.
 - (4) Where under this paragraph distress is levied for any duty in accordance with an estimate made under paragraph 5 of this Schedule, and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the distress or anything done under this paragraph in connection therewith, but the proceeds of sale shall be applied under sub-paragraph (3) thereof in accordance with the amount properly due and not in accordance with the amount estimated.
 - (5) In the application of this paragraph to Scotland, any reference to distress shall be construed as a reference to diligence, any reference to distraining or to the levying of distress shall be construed as a reference to the doing of diligence, and the expression " chattels " means corporeal moveables.

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- 25 (1) There shall be included among the debts which—
- (a) under section 33 of the Bankruptcy Act 1914 are to be paid in priority to all other debts in the distribution of the property of a bankrupt or deceased debtor; or
 - (b) under section 118 of the Bankruptcy (Scotland) Act 1913 are to be paid in priority to all other debts in the division of a bankrupt's estate; or
 - (c) under section 319 of the Companies Act 1948 are to be paid in priority to all other debts in the winding up of a company, or under section 94 of that Act are on an appointment of a receiver on behalf of debenture holders or taking of possession by or on behalf of debenture holders to be paid in priority to any claim for principal or interest in respect of the debentures,
- any amount which is due by way of the general betting duty or by virtue of section 15(1) of this Act or paragraph 8 or 21(1)(b) of this Schedule from the bankrupt, deceased debtor or company at the relevant date and which became due within twelve months next before that date.
- (2) In the foregoing sub-paragraph, the expression "the relevant date"—
- (a) in relation to section 33 of the Bankruptcy Act 1914 means the date of the receiving order or of the death, as the case may be;
 - (b) in relation to section 118 of the Bankruptcy (Scotland) Act 1913 means the date mentioned in subsection (4) of that section;
 - (c) in relation to section 319 of the Companies Act 1948 has the meaning assigned to it by that section, and in relation to section 94 of that Act means the date of the appointment of the receiver or taking of possession.
- 26 Any regulations of the Commissioners under this Schedule shall be made by statutory instrument, which shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.