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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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## SCHEDULES

### SCHEDULE 1

#### GAMING LICENCE DUTY

#### PART II

#### SUPPLEMENTAL

##### *Offences*

- 9 (1) Subject to subsection (7) of the principal section, there is a contravention of subsection (8) of that section if on any occasion, after 30th September 1970, gaming takes place by way of any game to which the principal section for the time being applies unless a provider of the premises on which the gaming takes place is the holder of a gaming licence which is for the time being in force, and which is the appropriate licence having regard to—
- (a) the rateable value of the hereditament consisting of or comprising the premises, and
  - (b) the number of gaming tables.
- (2) If there is a contravention of the said subsection (8)—
- (a) any provider of the premises and any person concerned in the organisation or management of the gaming shall each be liable—
    - (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) above, unless and until the appropriate gaming licence in respect of those premises is taken out during the period of six months (beginning with 1st October or 1st April) in which the offence was committed, an amount equal to the duty on the appropriate gaming licence, together with interest thereon from the date of the offence, shall become due and recoverable as a debt due to the Crown jointly and severally from all or any of the persons liable under paragraph (a) above.
- (3) Any gaming tables or other things which are being used, or are available or prepared for use, in connection with gaming in respect of which an offence is committed under this paragraph shall be liable to forfeiture.
- (4) In this paragraph "provider", in relation to any premises used for gaming, means any person having a right to control the admission of persons to those premises, whether or not he also has a right to control the admission of persons to the gaming.

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- 10 (1) If any person—
- (a) contravenes or fails to comply with any of the provisions of regulations made under this Schedule, or
  - (b) obstructs any officer in the exercise of his functions in relation to the duty on gaming licences, or
  - (c) in connection with the duty on gaming licences, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular, or, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or
  - (d) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion, by him or any other person, of gaming licence duty,
- he shall be liable to a penalty of £500 or treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, whichever is the greater ; and where a person is convicted of an offence under paragraph (c) or (d) above, the court may, in lieu of or in addition to ordering him to pay the said penalty, order him to be imprisoned for a term not exceeding two years.
- (2) Where a person is convicted under sub-paragraph (1) above in respect of a failure to comply with the provisions of regulations made under this Schedule and the failure continues after his conviction then, unless he has reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under this paragraph and may, on conviction, be punished accordingly.
- 11 Where an offence under paragraph 9 or paragraph 10 above has been committed by a body corporate, every person who at the time of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—
- (a) in the case of an offence under paragraph 9, that he did not consent to, or connive at, the relevant contravention mentioned in the said paragraph 9(1), or
  - (b) in the case of an offence under paragraph 10, that the offence was committed without his consent or connivance,
- and that he exercised all such diligence to prevent the contravention or, as the case may be, the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.