

## SCHEDULES

### SCHEDULE 1

#### GAMING LICENCE DUTY

##### PART II

##### SUPPLEMENTAL

###### *Rateable value*

- 1 (1) The Commissioners may by regulations provide for the adjustment (by way of repayment or of a further charge of duty) of the duty charged on a gaming licence in any case where—
- (a) there is an alteration of the valuation list affecting the hereditament consisting of or comprising the premises in respect of which the licence is granted, and
  - (b) that alteration comes into effect as respects the whole of the period of validity of the licence.
- (2) Where a hereditament ceases to be one without a rateable value, regulations under this paragraph may require the appropriate adjustment by way of any further charge of duty notwithstanding that the alteration of the valuation list assigning a rateable value to the hereditament comes into effect as respects part only of the period of the validity of the licence, and the regulations may require the further charge of duty to be paid as if the alteration had come into effect as respects the whole of the period of validity of the said licence.
- (3) In this Schedule—
- " rateable value ", in relation to any hereditament, means, without prejudice to sub-paragraph (1) above, the rateable value shown in the valuation list as for the time being in force,
  - " hereditament ", in relation to Scotland, means lands and heritages,
  - " valuation list ", in relation to Scotland, means valuation roll.

###### *Gaming tables*

- 2 (1) For the purpose of determining the appropriate licence under Part I of this Schedule, account shall be taken not only of all gaming tables in use when any game to which the principal section applies is played, but also—
- (a) of all other gaming tables on the premises, whether or not available for use, or prepared for use, and whether for the game played, or for any other game to which the principal section applies, and
  - (b) of any other tables or other equipment on the premises which can readily be converted into gaming tables.

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- (2) For the said purposes " table " includes any surface provided or used for playing any game to which the principal section applies, or for hazarding any money or token in connection with any game to which the principal section applies.
- (3) In arriving at the number of tables on any premises, any table exceeding the prescribed size shall count as two tables, or such greater number of tables as may be prescribed.
- (4) In this paragraph "prescribed" means prescribed by regulations made by the Commissioners, and—
  - (a) the regulations prescribing the size of a table may take account not only of its area but also of any other measurements or characteristics,
  - (b) the regulations may make different provision in relation to different games, or in any other different circumstances.

#### *Application for licence*

- 3 (1) An application for a gaming licence shall be made to the Commissioners not later than fourteen days before the date on which the licence is to be in force.
- (2) A gaming licence shall be expressed to take effect on the first day of the period for which it is granted or the first day after the date of the application, whichever is the later.
- (3) A gaming licence shall expire at the end of 31st March or, as the case may be, 30th September next after the date on which it is expressed to take effect.

#### *Transfer of licence*

- 4 (1) The proper officer may, in such manner as the Commissioners may direct, and without any additional payment, transfer a gaming licence in respect of any premises to a successor in title to the interest in those premises of the person to whom the licence was granted.
- (2) Where the holder of a gaming licence in respect of any premises dies, the proper officer may transfer the licence, in such manner as the Commissioners may direct, and without any additional payment, to some other person for the remainder of the period for which the licence was granted.

#### *Surrender of licence*

- 5 If while a gaming licence is in force in respect of any premises, and not less than three months before the date when the licence is due to expire, the holder of the licence surrenders the licence to the proper officer and satisfies the proper officer that those premises will not be used on or after the date of surrender of the licence for the purpose of gaming by way of any game to which the principal section for the time being applies, he shall be entitled in respect of the period of validity of the licence unexpired at the date of surrender to repayment of one-half of the duty paid on the licence.

#### *Amendment of licence*

- 6 (1) This paragraph has effect as respects the amendment of a gaming licence converting it into one in respect of which a greater amount of duty is payable.
- (2) The holder of the gaming licence may at any time apply to the Commissioners for the licence to be so amended, and the proper officer shall, on payment of the additional duty specified below, amend the licence accordingly.
- (3) The amount of the additional duty shall be the difference between the amount of duty payable on the licence as amended, and the amount so payable on the licence before amendment.
- (4) Regulations under this Schedule may make provision with respect to the procedure for amending licences under this paragraph, and any such regulations may include provision—
- (a) as to the method of amendment (that is to say, whether it is to be effected by endorsement of the licence, or by the issue of an amended licence, or otherwise), and
  - (b) as to the time at which a licence is to have effect as amended.

#### *Payment of duty by cheque*

- 7 Section 234 of the Customs and Excise Act 1952 (which relates to payment for excise licences by cheque) shall apply to the duty on a gaming licence as if for the reference to a penalty of £50 there were substituted a reference to a penalty of £500.

#### *Regulations*

- 8 (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 duty on gaming licences, or for the protection of the revenue from that duty.
- (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 ;
  - (d) for requiring the licence to be displayed on the premises, and the production of the licence for inspection by the proper officer;
  - (e) for requiring gaming tables to be labelled or marked in the prescribed manner.

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- (3) Regulations 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.

### *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.
- 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

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(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.

#### *Inspection of premises*

12 (1) Any officer may (without payment) enter any premises in respect of which a licence under the Gaming Act 1968 is for the time being in force and inspect those premises and require any person who is concerned in the management of the premises, or who is on the premises and appears to the officer to have any responsibility whatsoever in respect of their management or of the control of the admission of persons thereto—

(a) to produce or secure the production of any gaming licence for the time being in force in respect of the premises, or

(b) to provide information with respect to any gaming which is being, or has been, carried on on the premises, and as to any gaming tables or other equipment on the premises which is or can be used for gaming.

(2) If the premises in respect of which the licence under the Gaming Act 1968 is for the time being in force form, for rating purposes, part only of a hereditament, the powers conferred by this paragraph shall be exercisable as respects each part of the hereditament.

#### *Modification of agreements*

13 (1) Where a person who is granted a gaming licence in respect of any premises has before 1st October 1970 entered into an agreement with any other person whereby that other person is entitled to use those premises after that date for the purpose of gaming, and the consideration for that other person under that agreement does not take account of the additional duty payable under this Act, as compared with section 13 of the

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Finance Act 1966, the first-mentioned person shall be entitled to recover from that other person such amount, if any, not exceeding that additional amount of duty, in such manner as may be agreed between them (or, in default of such agreement, as may be determined by the appropriate court) to be fair in all the circumstances, having regard in particular to the extent, if any, to which while the licence is in force, the premises will be or are likely to be used otherwise than by that person for the purpose of gaming.

- (2) In this paragraph " the appropriate court " means—
- (a) where the premises in question are in England or Wales and the amount of the duty on the licence in question exceeds £5,000, the High Court,
  - (b) in any other case, the county court or, if the premises in question are situated in Scotland, the sheriff.

*Beginner's licence under Finance Act 1966*

- 14 On surrender to the proper officer of a gaming licence granted before 1st October 1970 under paragraph 12 of Schedule 3 to the Finance Act 1966 so as to expire on 30th September 1971, the holder of the licence shall be entitled to repayment of three-quarters of the amount of the duty paid on the licence.

*Application of ancillary provisions in Schedule 3 to Finance Act 1966*

- 15 (1) Paragraph 23 of Schedule 3 to the Finance Act 1966 (powers of entry and search) shall apply as if the reference to contravention of section 13 of that Act included a reference to a contravention of subsection (8) of the principal section.
- (2) Paragraphs 24 and 25 of the said Schedule 3 (recovery of duty) shall apply as if references to paragraphs 8 and 21(1)(b) of that Schedule included references to paragraphs 1 and 9(2)(b) of this Schedule.

*Consequential amendments of Gaming Act 1968*

- 16 (1) In paragraph 48(1) of Schedule 2 to the Gaming Act 1968 (cancellation of licence under that Act on conviction of certain offences), as amended by paragraph 30 of Schedule 11 to the Finance Act 1969 after the words " Finance Act 1969 " insert " or under paragraph 9 or 10 of Schedule 1 to the Finance Act 1970 ".
- (2) In the following provisions of the Gaming Act 1968 (under which failure to pay gaming licence duty under section 13 of the Finance Act 1966 is a ground for refusal to grant, renew or transfer a licence or renew a registration) after " the Finance Act 1966 " insert " or section 2 of or Schedule 1 to the Finance Act 1970 ".

The said provisions are

- paragraph 20(1)(e) and paragraph 60(c) of Schedule 2.
- paragraph 9(e) of Schedule 3.
- paragraph 11(e) of Schedule 4.

- (3) In Schedule 10 to the Gaming Act 1968, in paragraphs 3 and 4 (right of constable, without fee, to inspect registers) after " constable " insert " or officer of customs and excise ".