
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Cross Heading: Recovery of duty. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 5

GAMING LICENCE DUTY

Textual Amendments

- F1** Sch. 5 repealed (E.W.S.) (with saving) by Betting and Gaming Duties Act 1981 (c. 63, SIF 12:2), s. 34(1) (2), Sch. 6 para. 3, Sch. 7

Recovery of duty

- 4 (1) The duty payable in accordance with paragraph (b) of section 6(1) or (2) of this Act on a gaming licence in respect of any premises for any period shall be payable by the person who was the holder of the licence but, if not paid by him as required by regulations under paragraph 2(1)(c) above, shall be recoverable from each of the persons mentioned in sub-paragraph (2) below.
- (2) The persons referred to above are—
- (a) the person who was the holder of the licence;
 - (b) any other person who was a provider of the premises in the period;
 - (c) any other person concerned in the organisation or management of the gaming on the premises in the period; and
 - (d) any director of a company which falls within paragraphs (a), (b) or (c) above.
- (3) In paragraphs 10(1) and 11 of the said Schedule 2 (recovery by distress and priority in bankruptcy etc.) after the words “by virtue of paragraph 1 or 12(2)(b) of this Schedule” there shall be inserted the words “or of section 6 of the Finance Act 1980 or Schedule 5 to that Act”.
- (4) Where under paragraph 10 of the said Schedule 2 distress is levied for any amount estimated under paragraph 3 above 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 paragraph 10 in connection therewith but the proceeds of sale shall be applied under sub-paragraph (3) of that paragraph in accordance with the amount properly due and not in accordance with the amount estimated.]

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Recovery of duty.