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*Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: Enforcement is up to date with all changes known to be in force on or before 20 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## SCHEDULES

### SCHEDULE 3

#### BINGO DUTY

#### PART II

#### SUPPLEMENTARY PROVISIONS

##### *Enforcement*

- 16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of [<sup>F1</sup>£20,000] or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
  - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [<sup>F2</sup>seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [<sup>F3</sup>(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above;<sup>F4</sup> . . .
  - (b) <sup>F4</sup> . . . . .
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of [<sup>F5</sup>£20,000] or to imprisonment for a term not exceeding six months or to both; or
  - (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.
- (3) [<sup>F6</sup>Where any person]—
- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
  - (b) fails to comply with any requirement made of him by or under any such provision,
- [<sup>F7</sup>his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- <sup>F8</sup>(4) . . . . .

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**Textual Amendments**

- F1** Sum in Sch. 3 para. 16(1)(a) substituted (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 5(4)(a)** (with reg. 5(1))
- F2** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), **s. 12(1)(c)(6)**
- F3** Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), **s. 9(9)(a)**
- F4** Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(9)(b), 216, **Sch. 43 Pt. 1(2)**
- F5** Sum in Sch. 3 para. 16(2)(i) substituted (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 5(4)(b)** (with reg. 5(1))
- F6** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 64(1)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F7** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 64(1)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F8** Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 4 Pt. V para. 64(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

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**F9** .....

**Textual Amendments**

- F9** Sch. 3 para. 17 repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 84(5), 114, Sch. 22 para. 6(b), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

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**Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981**

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2 commences \(2015 c. 9 \(N.I.\)\)](#)