

Status: Point in time view as at 16/07/1992.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Betting and Gaming Duties Act 1981. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 12(2).

BETTING DUTIES

Definitions

1 In this Schedule—

“general betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of general betting duty [^{F1}or would or might involve such sums becoming so payable if on-course bets were not excluded from that duty];

“general betting operations” means betting operations which do not involve liability to pool betting duty;

“pool betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of pool betting duty.

Textual Amendments

F1 Words added by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 3(3)(a)(b)(4)

General administration

- 2 (1) General betting duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations of the Commissioners.
- (2) 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 general betting duty or for the protection of the revenue from general betting duty.
- (3) Regulations under this paragraph may in particular—
- (a) provide for payments on account of the duty which may become chargeable to be made in advance by means of stamps or otherwise, and for that purpose apply, with any necessary adaptations, any of the provisions of the ^{M1}Stamp Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the ^{M2}Forgery Act 1913);

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- (b) provide for such payments to be made through the persons providing, at the place where any event is or is to be held, facilities for persons engaging or proposing to engage at that place in an activity by reason of which they are or may be or become liable for duty;
 - (c) require persons providing such facilities as aforesaid at any place to perform other functions in connection with the payment of or accounting for duty by persons engaging or proposing to engage as aforesaid at that place, including the refusal to any of the last-mentioned persons of access to that place unless the requirements of any regulations made by virtue of paragraph (a) or (b) above have been complied with;
 - (d) otherwise provide for the giving of security by means of a deposit or otherwise for duty or to become due.
- (4) Regulations under this paragraph may also 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 [^{F2}or would be or might be or become liable for duty if on-course bets were not excluded from duty], and by persons providing facilities for another to engage in such 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.

Textual Amendments

F2 Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 3\(b\)\(4\)](#)

Marginal Citations

M1 [1891 c. 38\(114\)](#).

M2 [1913 c. 27](#).

VALID FROM 24/07/2002

- [^{F3}2A (1) Pool betting duty shall be under the care and management of the Commissioners.
- (2) 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 pool betting duty or for the protection of the revenue from pool betting duty.
 - (3) Regulations under sub-paragraph (2) above may in particular—
 - (a) provide for payments on account of pool betting duty which may become chargeable to be made in advance;

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(b) provide for the giving of security by means of a deposit or otherwise for duty due or to become due.]

Textual Amendments

F3 Sch. 1 para. 2A inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(7), Sch. 4 Pt. 1 para. 10(3)

3 Pool betting duty shall be under the care and management of the Commissioners, and shall be paid at such times as the Commissioners may direct.

Notification to Commissioners as to carrying on of betting business

- 4
- (1) Any person who intends to carry on a general betting business which is not also a pool betting business shall, not less than one week before he begins to carry on the business, notify the Commissioners that he intends to carry it on.
 - (2) Subject to sub-paragraphs (3) and (4) below, any person who intends to carry on a general betting business or a pool betting business shall, not later than the date when he first uses any premises or totalisator for the purposes of the business, make entry of those premises or that totalisator with the Commissioners.
 - (3) A person shall not be required by sub-paragraph (2) above to make entry of premises used for the purposes of the business in connection only with general betting operations; but he shall, not later than the date when he first uses any premises for the purposes of the business in connection with general betting operations, notify the Commissioners of those premises being so used (whether or not he is also required by sub-paragraph (2) above to make entry of them).
 - (4) Where a bookmaker carries on a business which involves or may involve any sums becoming payable by him by way of pool betting duty in respect of bets made by way of coupon betting, he shall not be required by sub-paragraph (2) above to make entry of premises used for the purposes of the business in connection only with coupon betting operations; but he shall, not later than the date when he first uses any premises for the purposes of the business in connection with such operations, notify the Commissioners of those premises being so used (whether or not he is also required by sub-paragraph (2) above to make entry of them).
 - (5) Any bookmaker carrying on a business of the kind mentioned in sub-paragraph (4) above shall notify the Commissioners of the name of any person acting as his agent for receiving or negotiating bets made by way of coupon betting or otherwise conducting coupon betting operations, and the address of any such person (including any address at which he so acts).
 - (6) Any reference in sub-paragraphs (4) and (5) above to a bookmaker includes a reference to the Horserace Totalisator Board.

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Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business unless he holds a permit authorising him to carry on that business granted by the Commissioners in respect of any premises or totalisator in respect of which he has made entry or given notice in accordance with paragraph 4(2) or (4) above.
- (2) A permit under this paragraph shall be granted by the Commissioners within fourteen days of the date when application is made for it, and shall continue in force unless and until revoked under paragraph 12(3) below, except that—
- (a) the Commissioners may refuse to grant such a permit to any person or in respect of any premises or totalisator if within the twelve months immediately preceding the application a previous permit under this paragraph granted to that person or in respect of those premises or that totalisator has been revoked under the said paragraph 12(3); and
 - (b) the Commissioners may at any time revoke such a permit by notice in writing to the holder if it appears to them that the holder is not carrying on a business for which such a permit is required or is not using the premises or totalisator in respect of which the permit was granted for the purposes of such a business.

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a general betting business or a pool betting business shall—
- (a) keep in relation to the business such books, records and accounts in such form as the Commissioners may direct,
 - (b) for at least six months or such shorter or longer period as the Commissioners may direct, preserve any books, records and accounts directed to be kept by him under paragraph (a) above and any other books, records, accounts or documents relating to the business, on premises specified in sub-paragraph (2) below,
 - (c) permit any officer authorised in that behalf by the Commissioners to enter on any premises used for the purposes of the business, and, where the business is a general betting business, to remain on the premises at any time while they are being used, or when the officer has reasonable cause to believe that they are likely to be used, for the conduct of betting operations, and
 - (d) permit any officer so authorised to inspect any totalisator used for the purposes of the business, and to inspect and take copies of any books, records, accounts or other documents in his possession or power or on any premises used for the purposes of the business, being books, records, accounts or documents which relate or appear to relate to the business.
- (2) The premises on which a person is to preserve any books, records, accounts or other documents under sub-paragraph (1)(b) above are—
- (a) in the case of books, records, accounts and other documents relating to general betting operations, such of the premises used for the purposes of the business as the Commissioners may direct;

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- (b) in the case of books, records, accounts and other documents relating to coupon betting operations, premises about which the Commissioners have been notified in accordance with paragraph 4(4) above; and
 - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.
- (3) The power of the Commissioners under sub-paragraph (1)(b) above to give directions as to the period for which a person is to preserve any books, records, accounts or documents relating to the business carried on by him shall be exercisable either in any particular case or in relation to any particular class of such books, records, accounts or documents.
- 7 Any person for the time being carrying on a general betting business or a pool betting business, and any other person employed in, or having functions in connection with, any such business (including in particular the accountant referred to in Schedule 5 to the ^{M3}Betting, Gaming and Lotteries Act 1963) [^{F4}or Schedule 8 to the ^{M4}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985], shall, if required so to do by the Commissioners or any officer authorised in that behalf by the Commissioners—
- (a) produce, at a time and place to be specified by the Commissioners or the officer, any such books, records, accounts or documents relating to the business,
 - (b) make, at times and to persons to be so specified, such returns relating to the business, and
 - (c) give such other information relating to the business,
- as the Commissioners or the officer may require.

Textual Amendments

F4 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(1\)](#)

Marginal Citations

M3 [1963 c. 2\(12:1\)](#).

M4 [S.I. 1985/1204 \(N.I. 11\)](#).

- 8 Paragraphs 6 and 7 above shall apply to any agent of a bookmaker or of the Horserace Totalisator Board, being an agent whose name is required under paragraph 4(5) above to be notified to the Commissioners, as they apply to the bookmaker or the Board, except that in relation to any such agent—
- (a) the place at which he is required to preserve books, records, accounts and other documents shall be an address notified under paragraph 4(5) as an address at which he acts, and
 - (b) any reference to the business of the bookmaker or the Board shall include any of the agent's activities in connection with the business.
- 9 (1) The provisions of this paragraph shall apply to a bookmaker at any time when any person is for the time being, or has at any time during the immediately preceding two months been, authorised by that bookmaker to act as his agent for receiving or

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negotiating bets or otherwise conducting betting operations, other than such bets or operations as involve liability only to pool betting duty.

- (2) The bookmaker shall maintain at any of his premises to which bets received by any such person as aforesaid as the bookmaker's agent are or were transmitted, or, if in the case of any such premises the Commissioners think fit, at such other places as the Commissioners may allow, a record in such form and containing such particulars as the Commissioners may direct in respect of any such person who is for the time being, and any such person who has at any time during the said two months been but is no longer authorised as aforesaid, being in either case a person by or on whose behalf bets received as aforesaid are or were transmitted to those premises.
- (3) A bookmaker shall not be guilty of contravening or failing to comply with the provisions of sub-paragraph (2) above by reason of a failure to make an entry or alteration in the record if that entry or alteration is made before six o'clock in the evening of the day after that on which the happening which necessitated the entry or alteration took place.

Powers to enter premises and obtain information

- 10 (1) Where in the case of any track or other premises an officer has reason to believe that bookmaking on events taking place thereon is being or is to be carried on, or that facilities for sponsored pool betting on those events are being or are to be provided, or that a totalisator is being or is to be operated in connection with those events, at a place on those premises or on any ground or premises adjacent thereto, he shall be entitled for the purpose of exercising the powers conferred by this paragraph to be admitted without payment to that place, and he may require—
 - (a) any person who appears to him to be or intend carrying on bookmaking, providing such facilities or operating a totalisator there to give such information as he may demand and to produce to him any accounts, records, or other documents which appear to him to be connected with the business of bookmaking or with the provision of those facilities or the operation of that totalisator or which it appears to him will establish the identity of that person; and
 - (b) any person who appears to him to have made a bet there with any bookmaker, or through the persons providing any such facilities, or by means of a totalisator, to give such information with respect to the bet as he may demand and to produce to him any document in connection with the bet supplied to that person by the bookmaker, the persons providing those facilities, or the operator of that totalisator, as the case may be,
 and any such person as aforesaid shall comply with any such requirement.
- (2) Where an officer—
 - (a) has reason to believe that any person who is not a bookmaker is holding himself out as mentioned in section 12(1) of this Act at any place, and
 - (b) has reason to suspect that person to have become liable by virtue of that section to pay an amount by way of general betting duty or pool betting duty,
 the officer shall have the like powers with respect to that place as if the person so holding himself out were a bookmaker and that place were such a place as is mentioned in sub-paragraph (1) above.

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Power of Commissioners to estimate general betting duty payable

- 11 Where an amount is due on account of general betting duty from any person, but by reason of his failure to keep or to produce or furnish to the proper officer the accounts, records or other documents required under or by virtue of this Schedule, or to take or permit to be taken any other step which he is so required to take or permit to be taken, or by reason of the accounts, records, or other documents kept, produced or furnished being materially incomplete or inaccurate, the Commissioners are unable to ascertain the amount of duty properly due from him, the Commissioners may estimate the amount due; and (without prejudice to the recovery of the full amount due or to the making of a further estimate in that behalf) the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due, and that amount is less than the amount estimated.

Disputes as to computation of pool betting duty

- 12 (1) If there arises between the Commissioners and a person carrying on a pool betting business any dispute as to the basis on which the pool betting duty payable by that person should be computed in connection with betting in accordance with any particular terms—
- (a) the Commissioners shall by notice in writing to that person specify what in their opinion that basis should be, and
 - (b) in connection with betting in accordance with those terms the amount from time to time computed in accordance with that basis shall be recoverable as the duty properly due.
- (2) If a person notified under sub-paragraph (1) above disputes the correctness of the basis specified by the notice—
- (a) he may at any time within three months of the date of the notice, and subject to his having paid and continuing to pay the full amount which, in accordance with that basis, is due from him by way of duty, apply to the High Court or, in Scotland, to the Court of Session for a declaration as to the basis on which duty should be computed in connection with betting in accordance with the terms in question; and
 - (b) if on any such application the Court makes a declaration specifying a different basis from that specified in the notice, the notice shall be amended accordingly and any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of the overpayment at such rate as the Court may determine or, as the case may be, any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- (3) If, after a notice under sub-paragraph (1) above has been given to any person in respect of betting in accordance with particular terms, any amount determined in accordance with the basis specified in that notice which has become due from that person by way of pool betting duty in respect of such betting is not paid in accordance with paragraph 3 above, the Commissioners may by notice in writing to that person revoke his permit under paragraph 5 above.

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Enforcement

- 13 (1) Any person who—
- (a) fails to pay any general betting duty or pool betting duty payable by him, or
 - (b) contravenes or fails to comply with any of the provisions of, or of any regulations made under, paragraphs 2, 4, 6, 7, 8, 9 or 10 above, or
 - (c) obstructs any officer in the exercise of his functions in relation to general betting duty or pool betting duty,
- shall be guilty of an offence and liable on summary conviction to a penalty of £200 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.
- (2) Where a person is convicted under sub-paragraph (1)(b) above in respect of a failure to comply with any of the provisions there referred to and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence under that sub-paragraph and may, on conviction, be punished accordingly.
- (3) Any person who—
- (a) in connection with general betting duty or pool betting duty, 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 . . . ^{F5}, or
 - [^{F6}(aa) in that connection, 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]
 - (b) is knowingly concerned in, or in the taking of steps with a view to the fraudulent evasion by him or any other person of general betting duty or pool betting duty,
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, 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 [^{F7}the maximum term] or to both.
- [^{F8}(4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.]

Textual Amendments

- F5** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, **Sch. 14 Pt. I** Note 3
- F6** **Sch. 1** para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(b)(6)**
- F7** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(c)(6)**
- F8** **Sch. 1** para. 13(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. **12(4)(d)(6)**

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Modifications etc. (not altering text)

- C1** Para. 13(1): Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46** (E.W.), Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** (S.) and S.I. 1984/703 (N.I. 3), **arts. 5, 6** apply (increase of fines and substitution of references to levels on the standard scale)
- C2** Para. 13(3) amended by Finance Act 1985 (c. 54, SIF 12:2) s. 10(5)(6)(f)

- 14 (1) If any person carries on any business in contravention of paragraph 5(1) above he shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of the prescribed sum 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 two years or to both;
- and in a case where the person has so carried on the business after receiving notice under paragraph 12(3) above, he shall be liable on summary conviction to an additional penalty of £25 for each day after the date of that notice on which he has so carried on his business.
- (2) Where a person is convicted of an offence under sub-paragraph (1) above and the offence continues after the conviction, he shall be guilty of a further offence under that sub-paragraph and may, on conviction, be punished accordingly.
- (3) If at any time the holder of a permit under paragraph 5 above fails to produce his permit for examination within such period, and at such time and place, as may be reasonably required by an officer, he shall be guilty of an offence and liable, on summary conviction, to a penalty of [^{F9}level 1 on the standard scale].

Textual Amendments

- F9** Words substituted by virtue of (E.W.) Criminal Justice Act 1982 (c. 48, SIF 39:1), **ss. 38, 46**, (S.) Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), **ss. 289F, 289G** and (N.I.) S.I. 1984/703 (N.I. 3), **arts. 5, 6**

- 15 (1) Where, on the conviction of any person of an offence under paragraph 13(1) or (3) above in connection with general betting duty (not being an offence consisting in contravening or failing to comply with any of the provisions of paragraphs 4, 6, 7, 8 or 9 above) 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 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 [^{F10}or Northern Ireland]—

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- (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 subparagraph (1) above, 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 ^{M5}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 [^{F11}in England, Wales or Scotland] made less than twelve months after that forfeiture and cancellation.
- ^{F12}(5) Subject to sub-paragraph (6) below, where under sub-paragraph (1) above a court orders that a betting office licence held by a person in respect of premises in Northern Ireland shall be forfeited and cancelled, no court of summary jurisdiction shall entertain an application by that person for the grant (or provisional grant) of a new betting office licence in respect of those premises or any other premises situated in the same petty sessions district as those premises made less than twelve months after that forfeiture and cancellation.
- (6) Sub-paragraph (5) above—
- (a) shall not prejudice the right of such a person as is mentioned in that sub-paragraph to seek the renewal of any betting office licence (other than that which is forfeited) which he holds; and
 - (b) applies notwithstanding anything in Article 12 of the ^{M6}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

Textual Amendments

F10 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(2\)\(a\)](#)

F11 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(2\)\(b\)](#)

F12 Sub-paras (5) and (6) inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(2\)\(c\)](#)

Marginal Citations

M5 [1963 c. 2\(12:1\)](#).

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M6 [S.I. 1985/1204 \(N.I. 11\)](#).

- 16 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M7}Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with general betting duty is being, has been, or is about 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 [^{F13}one month] from the time of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any records, accounts or other documents, money or valuable thing, instrument 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, and
 - (b) search any person found on the premises whom he has reasonable cause to believe to be carrying on bookmaking on the premises.

Textual Amendments

F13 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, [Sch. 6 Pt. II para. 39\(b\)](#)

Modifications etc. (not altering text)

- C3** [Sch. 1 para. 16\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 52-54, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 27](#); [S.I. 2003/708, art. 2\(a\)\(c\)\(j\)](#)
- C4** Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, [Sch. 1 Pt. 1 para. 27](#); [S.I. 2003/708, art. 2\(a\)\(j\)](#)

Marginal Citations

M7 [1975 c. 21\(39:1\)](#).

SCHEDULE 2

Sections 13(2), 14(1) and 16.

GAMING LICENCE DUTY

Application for and duration of licence

- 1 (1) An application for a gaming licence shall, subject to sub-paragraphs (3) and (6) below, be made to the Commissioners not later than fourteen days before the date on which the licence is to be in force.
- (2) Subject to sub-paragraphs (3) and (5) below, a gaming licence shall be expressed to take effect—
- (a) on the first day of the period for which it is granted, or
 - (b) on the fourteenth day after the date of the application, whichever is the later.

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- (3) Where a gaming licence would otherwise, by virtue of sub-paragraph (2)(b) above, be expressed to take effect on the fourteenth day after the date of the application, it may, if the Commissioners think fit, be expressed to take effect earlier than that date, but in no case earlier than the day following that date.
- (4) A gaming licence shall expire—
 - (a) 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, or
 - (b) if the holder ceases to be a provider of the premises.
- (5) Where a licence in respect of any premises expires by virtue of sub-paragraph (4)(b) above, another gaming licence may be granted in respect of the premises, and any such licence—
 - (a) shall be expressed to take effect on the day following that on which the previous licence expired; and
 - (b) subject to that sub-paragraph, shall expire when the previous licence would have expired apart from the provisions of this paragraph.
- (6) The Commissioners may allow an application for a licence under sub-paragraph (5) above to be made later than required by sub-paragraph (1) above.

Charge of duty in respect of short licence periods

- 2 In any case where—
 - (a) a licence is one of two or more licences which by virtue of paragraph 1(5) above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March or 30th September in any year; or
 - (b) a licence is not for the whole of the period of six months ending with 31st March or 30th September in any year; and a club has in the course of those six months transferred gaming from those premises to other premises or from other premises to those premises,

the parts of gross gaming yield which in accordance with the Table in section 14 of this Act are chargeable at rates other than the highest shall be reduced in accordance with regulations made by the Commissioners.

Regulations

- 3 (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;

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- (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.
- (3) Without prejudice to the generality of the foregoing provisions of this paragraph, the Commissioners may also make regulations—
- (a) requiring returns to be made of the gross gaming yield from any premises in any period, being returns certified in such manner as may be specified in the regulations;
 - (b) requiring returns to be made of expenses incurred in providing facilities for, or in providing anything in connection with, gaming on premises in respect of which a gaming licence is or has been in force and of bad debts incurred in the provision of such gaming;
 - (c) requiring gaming licence duty chargeable by reference to gross gaming yield to be paid at such time and in such manner as may be specified in the regulations.
 - [^{F14}(d) requiring, in relation to gaming licence duty chargeable by reference to the gross gaming yield from any premises in any period, that, at such time before the end of the period and in such manner as may be specified in the regulations, an amount be paid in anticipation of the duty chargeable, being an amount calculated in such manner as may be so specified.]
- (4) Regulations under this paragraph may be framed by reference to requirements for the time being in force under the ^{M8}Gaming Act 1968.

Textual Amendments

F14 Sch. 2 para. 3(3)(d) inserted by [Finance Act 1991 \(c. 31, SIF 12:2\)](#), s. 6(5)

Marginal Citations

M8 1968 c. 65(12:1).

Inspection of premises

- 4 (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 to them—
- (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

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powers conferred by this paragraph shall be exercisable as respects each part of the hereditament.

(3) In this paragraph “hereditament”, in relation to Scotland, means lands and heritages.

Power to estimate duty

- 5 (1) Where an amount is due [^{F15}under section 14(1)(b) above or by virtue of regulations under paragraph 3(3)(d) above] but the Commissioners are unable to ascertain the amount ^{F16} . . . properly due because—
- (a) returns, accounts, records or other documents have not been made, kept, preserved or produced as required by regulations made under this Schedule; or
 - (b) it appears to the Commissioners that any returns, accounts, records or other documents are incomplete or incorrect,
- they may estimate the amount due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as ^{F17} . . . properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

Textual Amendments

F15 Words in Sch. 2 para. 5(1) substituted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(6)(a)

F16 Words in Sch. 2 para. 5(1) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(6)(a), 123, Sch. 19 Pt.I

F17 Word in Sch. 2 para. 5(2) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(6)(b), 123, Sch. 19 Pt.I

Persons from whom duty recoverable

- 6 (1) The duty payable in accordance with paragraph (b) of section 14(1) of this Act on a gaming licence in respect of any premises for any period [^{F18}and any amount payable in anticipation of that duty by virtue of regulations under paragraph 3(3)(d) above] 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 3 ^{F19} . . . 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.

Textual Amendments

F18 Words in Sch. 2 para. 6(1) inserted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(7)

F19 Word in Sch. 2 para. 6(1) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(7), 123, Sch. 19 Pt.I

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Enforcement

- 7 (1) Any person who—
- (a) contravenes or fails to comply with any of the provisions of regulations made under paragraph 3 above, or
 - (b) obstructs any officer in the exercise of his functions in relation to the duty on gaming licences,
- shall be guilty of an offence and liable on summary conviction 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.
- (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.
- (3) Any person who—
- (a) 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, . . . ^{F20}, or
 - ^{F21}(aa) in that connection, 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]
 - (b) 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,
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, 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 [^{F22}the maximum term] or to both.
- ^{F23}(4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.]
- ^{F24}(5) In sub-paragraphs (1)(b) and (3)(a) above references to the duty on gaming licences include amounts payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) above.
- (6) In ascertaining for the purposes of sub-paragraph (1) or (3) above the amount of the duty which is unpaid or payment of which is sought to be avoided, an amount payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) above shall be treated as an amount of duty.]

Textual Amendments

F20 Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, Sch. 14 Pt. I Note 3.

F21 Sch. 2 para. 7(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(b)(6)

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- F22** Words substituted by Finance Act 1988 (c. 39, SIF, 40:1), s. 12(4)(c)(6)
F23 Sch. 2 para. 7(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(d)(6)
F24 Sch. 2 para. 7(5)(6) inserted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(8)

Modifications etc. (not altering text)

- C5** Para. 7(1): Criminal Justice Act 1982 (c. 48, SIF 39:1), ss. 38, 46 (E.W.) and Criminal Procedure (Scotland) Act 1975 (c. 21, SIF 39:1), ss. 289F, 289G (S.) apply (increase of fines and substitution of references to levels on the standard scale)
C6 Para. 7(3) amended by Finance Act 1985 (c. 54, SIF 12:2), s. 10(5)(6)(g)

Co-operation with Gaming Board

- 8 (1) No obligation as to secrecy or other restriction on the disclosure of information imposed by statute or otherwise shall prevent—
- (a) the Commissioners or an authorised officer of the Commissioners from disclosing to the Gaming Board for Great Britain or to an authorised officer of that Board, or
 - (b) that Board or an authorised officer of that Board from disclosing to the Commissioners or to an authorised officer of the Commissioners, information for the purpose of assisting the Commissioners in the performance of their duties with respect to gaming licence duty or, as the case may be, the Board in the performance of their duties under the ^{M9}said Act of 1968.
- (2) Information obtained in pursuance of this paragraph shall not be disclosed except—
- (a) to the Commissioners or the Board or an authorised officer of the Commissioners or the Board; or
 - (b) for the purpose of any proceedings connected with a matter in relation to which the Commissioners or the Board perform such duties as aforesaid.

Marginal Citations

- M9** 1968 c. 65(12:1).

Modification of agreements

- 9 (1) Where before 1st October 1980 a person who is granted a gaming licence in respect of any premises 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 section 6 of the ^{M10}Finance Act 1980 or this Act, as compared with section 14 of the ^{M11}Betting and Gaming Duties Act 1972, the first-mentioned person shall be entitled to recover from that other person such amount, if any, nor 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—

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- (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.

Marginal Citations

M10 1980 c. 48(12:2).

M11 1972 c. 25.

SCHEDULE 3

Sections 17(1) and 20.

BINGO DUTY

PART I

EXEMPTION FROM DUTY

Domestic bingo

- 1 Bingo duty shall not be charged in respect of bingo played both in a private dwelling and on a domestic occasion.

Small-scale bingo

[^{F252} (1) Bingo duty shall not be charged in respect of bingo promoted by any person and played on any day in a week (the “chargeable week”) at any premises, other than premises which are licensed under the ^{M12}Gaming Act 1968 [^{F26}or under Chapter II of Part III of the ^{M13}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985]], if—

[^{F27}(a) a person’s eligibility to participate in that bingo depends upon his being a member of a particular society or his being a guest of such a member or of the society;]

(b) in any other case—

(i) the total value of the prizes won on any day in a relevant week at those premises in bingo promoted by that person does not exceed [^{F28}£500]; and

(ii) the total value of the prizes won during any relevant week at those premises in bingo promoted by that person does not exceed [^{F29}£1,500].

[^{F30}(1A) Where the total value of the card money taken in the bingo in question played at any premises exceeds during, or on any day in, a relevant week the total value of the prizes won in that bingo during that week or, as the case may be, on that day, any

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reference in sub-paragraph (1) above to the total value of the prizes so won shall be read as a reference to the total of the card money so taken.

In this sub-paragraph “card money” means money taken by or on behalf of the promoter of the bingo as payment by players for their cards (within the meaning of section 17(3) of this Act)]

(2) In sub-paragraph (1) above—

“relevant week”, in relation to any chargeable week, means (subject to sub-paragraph (3) below that week or any of the preceding twelve weeks; and

“society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such club, institution, organisation or association but a branch or section shall not be treated as a separate branch or section unless it occupies separate premises.

(3) For the purposes of this paragraph there shall be disregarded any bingo which—

- (a) is played in any week beginning before 27th September 1982; or
- (b) is exempt from duty by virtue of paragraph 5 or 6 below.

Textual Amendments

F25 Para. 2 substituted for paras. 2-4 by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(2)**

F26 Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 12(1)**

F27 Sch. 3 para. 2(1)(a) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of Finance (No. 2) Act 1992 (c. 48), s. 7(2)

F28 “£500” substituted by S.I. 1989/1357, **art. 2**

F29 “£1,500” substituted by S.I. 1989/1357, **art. 2**

F30 Para. 2(1A) inserted by Finance Act 1983 (c. 28, SIF 12:2), s. 5(1)

Marginal Citations

M12 1968 c. 65(12:1).

M13 S.I. 1985/1204 (N.I. 11).

VALID FROM 10/07/2003

- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and
 - (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to sub-paragraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in

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respect of the accounting period in which that day falls and the next two accounting periods.

- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

VALID FROM 10/07/2003

Non-profit-making bingo

- 2B In calculating liability to bingo duty no account shall be taken of bingo to which there apply (without any exception or modification by virtue of regulations) both—
- (a) section 3 of the Gaming Act 1968 or Article 56 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (prohibition on charging for participation), and
 - (b) section 4 of that Act or Article 57 of that Order (prohibition of levy on stakes or winnings).

Small-scale amusements provided commercially

- 5 (1) Bingo duty shall not be charged in respect of bingo played in compliance with the conditions of this paragraph—
- (a) on any premises in respect of which a permit under section 16 of the ^{M14}Lotteries and Amusements Act 1976 (provision of amusements with prizes) has been granted in accordance with Schedule 3 to that Act and is for the time being in force;
 - ^{F31}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M15}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
 - (b) on any premises in respect of which there is for the time being in force both a gaming machine licence under this Act and a permit granted under section 34 of the ^{M16}Gaming Act 1968, not being premises in respect of which a club or a miners' welfare institute within the meaning of the Gaming Act 1968 is for the time being registered under Part III of that Act; or
 - (c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not

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previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.

- (2) The conditions of this paragraph are that—
- (a) the amount payable by any person for a card for any one game of bingo does not exceed [^{F32}30p];
 - (b) the total amount taken as payment by players for their cards for any one games does not exceed £10;
 - (c) no money prize exceeding [^{F33}30p] is distributed or offered;
 - (d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money's worth by taking part in any gaming or in any lottery; and
 - (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

Textual Amendments

F31 Para. 5(1)(aa) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(2) (as to commencement see s. 6(3)(5) and S.R. (N.I.) 1987 Nos. 6, 185)

F32 Words substituted by virtue of S.I. 1984/431, art. 4(a)

F33 Words substituted by virtue of S.I. 1984/431, art. 4(c)

Modifications etc. (not altering text)

C7 Sch. 3 para. 5(2)(b) has effect (4.9.1989) as if for the sum specified therein there were substituted the sum of £20 by virtue of S.I. 1989/1357, art. 3 (which art. 3 was revoked (6.4.1993) by S.I. 1993/752, art. 2); by S.I. 1993/752, art.3 it is provided (6.4.1993) that sub-para. (2)(b) shall have effect as if for the sum of £20 there were substituted the sum of £25 (which S.I. was revoked (1.1.1995) by S.I. 1994/2967, art. 2)

Marginal Citations

M14 1976 c. 32(12:1).

M15 S.I. 1985/1204 (N.I. 11).

M16 1968 c. 65(12:1).

Machine bingo

- 6 Bingo duty shall not be charged in respect of bingo played by means of a gaming machine the provision of which on premises requires the authority of an excise licence under section 21 of this Act.

Power to increase limits of exemptions

- 7 The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

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PART II

SUPPLEMENTARY PROVISIONS

Definitions

- 8 In this Part of this Schedule—
- “bingo-promotor” means a person who promotes the playing of bingo chargeable with bingo duty;
 - “prescribed” means prescribed by regulations;
 - “regulations” means regulations of the Commissioners made under this Part of this Schedule.

General administration

- 9 (1) Bingo duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations.
- (2) Without prejudice to any other provision of this Schedule, regulations may provide for any matter for which provision appears to the Commissioners to be necessary for the administration or enforcement of bingo duty, or for the protection of the revenue in respect of that duty.

Notification to Commissioners by, and registration of, bingo-promoters

- 10 (1) Any person who intends to promote the playing of bingo which will, or may, be chargeable with bingo duty shall, not less than fourteen days before the first day on which bingo is to be played, notify the Commissioners of his intention, specifying the premises on which the bingo is to be played, and applying to be registered as a bingo-promoter.

[^{F34}(1A) Any person who is a bingo-promoter but is not registered as such and is not a person to whom sub-paragraph (1) above applies shall within five days of the date on which he became a bingo-promoter (disregarding any day which is a Saturday or a Sunday or a Bank Holiday) notify the Commissioners of that fact and of the place where the bingo was and (if he intends to continue to promote the playing of bingo which will or may be chargeable with duty) is to be played and apply to be registered as a bingo-promoter.]

- (2) Where a person [^{F35}gives notice to the Commissioners under sub-paragraph (1) or (1A) above], he shall be entitled to be registered by the Commissioners, except that the Commissioners may, where it appears to them to be requisite for the security of the revenue to do so, impose as a condition of a person’s registration, or may subsequently impose as a condition of the continuance in force of his registration, a requirement that he shall give such security (or further security) by way of deposit or otherwise for any bingo duty which he is, or may become, liable to pay as the Commissioners may from time to time require.

[^{F36}Conditions shall not be imposed under this sub-paragraph if the premises at which the bingo in question is or is to be played are not licensed under the ^{M17}Gaming

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Act 1968]]^{F37} or under Chapter II of Part III of the ^{M18}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

- (3) Where, in the case of a person who is for the time being registered as a bingo-promoter, the Commissioners exercise their power under sub-paragraph (2) above to impose, as a condition of the continuance in force of his registration, a requirement that he shall give security or further security, and he does not give it, the Commissioners may cancel his registration but without prejudice to his right to apply again to be registered.

Textual Amendments

- F34** Para. 10(1A) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(a)
F35 Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
F36 Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
F37 Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(3)

Marginal Citations

- M17** 1968 c. 65(12:1).
M18 S.I. 1985/1204 (N.I. 11).

Announcement of prizes

- 11 A bingo-promoter shall ensure that, before the beginning of any game of bingo promoted by him, the value of any prize to be won in the game is made known to the players in accordance with such requirements as may be prescribed for the purposes of this paragraph.

Books, records, accounts, etc.

- 12 (1) A [^{F38}promoter of bingo other than bingo which is exempt from duty by virtue of [^{F39}Part I of this Schedule]] shall keep such books, records and accounts as may be prescribed, or as the Commissioners may direct either generally or in a particular case.
- (2) Any such books, records and accounts—
- (a) shall be preserved for at least two years or such shorter period as the Commissioners may in any particular case direct, and
 - (b) shall be kept in such form as the Commissioners may direct either generally or in a particular case;
- and different directions under this sub-paragraph may be given by the Commissioners in relation to different cases or to different classes of books, records or accounts.
- (3) [^{F40}Any such promoter of bingo] shall, if so required by the Commissioners or an officer—
- (a) produce, at a time and place specified in the requirement, such books, records, accounts or documents relating to the playing of bingo promoted by him as may be so specified, and

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- (b) give such other information relating thereto as may be so specified.
- (4) Without prejudice to the foregoing provisions of this paragraph, regulations may include provision requiring [^{F41}such promoters of bingo as aforesaid] to keep and, if required by the Commissioners or an officer, to produce for inspection records showing the value of prizes won at bingo.

Textual Amendments

- F38** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(4\)\(a\)](#)
- F39** Words in [Sch. 3 para. 12\(1\)](#) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of [Finance \(No. 2\) Act 1992 \(c. 48\)](#), s. 7(3)
- F40** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(4\)\(b\)](#)
- F41** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(4\)\(c\)](#)

Powers to enter premises and obtain information

- 13 (1) Any officer may, without paying, enter on any premises where bingo is played or on which he has reasonable cause to suspect that bingo has been or is about to be played, and inspect the premises and anything whatsoever which he finds there; and he may further—
- (a) require any person concerned with the management of the premises to provide him with information with respect to activities carried on there;
 - (b) require any person on the premises who appears to him to be, or to have been, playing any game to provide him with information with respect to the game and, in particular, to produce to him any document or thing in his possession which is or was used in connection with the playing of the game.
- (2) An officer who enters any premises in the exercise of powers conferred by this paragraph shall be permitted to remain there at any time when the premises are being used for gaming, or when he has reasonable cause to suspect that they are about to be so used.

Power to estimate duty

- 14 (1) Where an amount is due from any person on account of bingo duty but the Commissioners are unable to ascertain the amount of duty properly due from him—
- (a) by reason of his failure to keep or to produce or furnish to the proper officer any books, records, accounts or other documents which he is required or directed under this Schedule to keep, produce or furnish, or
 - (b) by reason of his failure to take or permit to be taken any other step which he is so required to take or permit to be taken, or
 - (c) by reason of such books, records, or accounts being materially incomplete or inaccurate.
- the Commissioners may estimate the amount of duty due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

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Disputes as to computation of duty

- 15 (1) Without prejudice to paragraph 14 above, if any dispute arises between the Commissioners and [^{F42}a promoter of bingo as to the amount taken by him or on his behalf on a particular occasion as payment by players for cards or as to the value of the prizes won in bingo promoted by him or by any other promoter on one or more occasions,], then—
- (a) the Commissioners shall by notice in writing to [^{F43}the promoter] specify what in their opinion the amount or value is; and
 - (b) the amount of duty [^{F44}(if any)] chargeable to, and recoverable from, the promoter shall be computed in accordance with that opinion.
- (2) If the promoter disputes the Commissioners' opinion as to the said amount or value, he may at any time within three months of the date of the notice, and subject to his having paid the full amount of duty which in accordance with that opinion (as stated in the notice) is due from him, apply to the High Court or, in Scotland, the Court of Session for a declaration as to what the said amount or value is.
- (3) If on an application under sub-paragraph (2) above the court makes a declaration specifying a different amount or value from that specified in the Commissioners' notice, then—
- (a) the notice shall be amended accordingly;
 - (b) any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of overpayment at such rate as the court may determine;
 - (c) any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- [^{F45}(4) In any case where a promoter of bingo disputes the amount of duty chargeable to and recoverable from him by reference to bingo which is chargeable to duty by reason only that one or other (or both) of the conditions specified in sub-paragraph (1)(a) of paragraph 2 above is not satisfied with respect to that bingo, any information obtained in pursuance of this Schedule relating to bingo promoted by any other person may be disclosed to him and shall be admissible in evidence in any proceedings against him.]

Textual Amendments

- F42** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(5)(a)**
- F43** Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(5)(b)**
- F44** Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(5)(c)**
- F45** Para. 15(4) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(6)**

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—

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- (a) on summary conviction to a penalty of the prescribed sum 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 [^{F46}seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo (being bingo which is or may be chargeable with bingo duty) where the promoter is not registered by the Commissioners in accordance with paragraph 10 above; or
 - (b) is knowingly concerned with the combination of any game of bingo with other bingo contrary to section 19(2) of this Act,
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum 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) Any person who—
- (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,
- shall be guilty of an offence and liable on summary conviction to a penalty of [^{F47}level 5 on the standard scale].
- (4) Where a person is convicted under sub-paragraph (3) above in respect of a failure to comply with any provision of this Part of this Schedule or of regulations and the failure continues after the conviction, he shall be guilty of a further offence under that sub-paragraph and may on conviction be punished accordingly.

Textual Amendments

F46 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 12\(1\)\(c\)\(6\)](#)

F47 Words substituted by virtue of (E.W.) [Criminal Justice Act 1982 \(c. 48, SIF 39:1\)](#), [ss. 38, 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21, SIF 39:1\)](#), [ss. 289F, 289G](#)

- 17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M19}Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence under paragraph 16 above is being, has been, or is about 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 [^{F48}one month] from the time of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any books, records, accounts, documents, money or valuable thing, and any instrument, device, apparatus or other thing whatsoever found on the premises, which he has reasonable cause to believe

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may be required as evidence for the purposes of proceedings in respect of such an offence, and

- (b) search any person found on the premises whom he has reasonable cause to believe to be concerned with the promotion of bingo or, as the case may be, with the management of any premises used for the purpose of playing bingo.

Textual Amendments

F48 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, **Sch. 6 Pt. II para. 39(c)**

Modifications etc. (not altering text)

C8 [Sch. 3 para. 17\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 55-55, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 28](#); [S.I. 2003/708, art. 2\(a\)\(j\)](#)

C9 Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, **Sch. 1 Pt. 1 para. 28**; [S.I. 2003/708, art. 2\(a\)\(c\)\(j\)](#)

Marginal Citations

M19 [1975 c. 21\(39:1\)](#).

SCHEDULE 4

Sections 21(1), 24(1) and 26.

GAMING MACHINE LICENCE DUTY

PART I

EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) A gaming machine licence shall not be required in order to authorise the provision of a gaming machine at an entertainment (whether limited to one day or extending over two or more days), being a bazaar, sale of work, fête, dinner, dance, sporting or athletic event or other entertainment of a similar character, where the conditions of this paragraph are complied with in relation to the entertainment.
- (2) The conditions of this paragraph are that—
- (a) the whole proceeds of the entertainment (including the proceeds of gaming by means of any machine) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of gaming machines and of prizes to successful players of the machines will be devoted to purposes other than private gain; and
 - (b) the opportunity to win prizes by playing the machine (or that machine and any other provided for gaming at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.

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- [^{F49}(3) In construing sub-paragraph (2)(a) above, proceeds of an entertainment promoted on behalf of a society falling within this sub-paragraph which are applied for any purpose calculated to benefit the society as a whole shall not be held to be applied for purposes of private gain by reason only that their application for that purpose results in benefit to any person as an individual.
- (4) A society falls within sub-paragraph (3) above if it is established and conducted either—
- (a) wholly for purposes other than purposes of any commercial undertaking, or
 - (b) wholly or mainly for the purpose of participation in or support of athletic sports or athletic games;
- and in this paragraph “society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such a club, institution, organisation or association.]

Textual Amendments

F49 Para. 1(3)(4) substituted for para. 1(3) by [Finance Act 1983 \(c. 28, SIF 12:2\)](#), s. 5(2)

Pleasure fairs

- 2 (1) A gaming machine licence shall not be required in order to authorise the provision of a gaming machine at a pleasure fair, consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair, where the conditions of this paragraph are complied with in relation to the machine.
- (2) The conditions of this paragraph are that—
- (a) the amount payable to play the machine once does not exceed 10p;
 - (b) a person playing the machine once and successfully does not receive anything other than one of the following prizes or combinations of prizes:—
 - (i) a money prize not exceeding £1 or a token which is, or two or more tokens which in the aggregate are, exchangeable only for such a money prize;
 - (ii) a non-monetary prize or prizes of a value or aggregate value not exceeding £2 or a token exchangeable only for such a non-monetary prize or such non-monetary prizes;
 - (iii) a money prize not exceeding £1 together with a non-monetary prize of a value which does not exceed £2 less the amount of the money prize;
 - (iv) one or more tokens which can be exchanged for a non-monetary prize or non-monetary prizes at the appropriate rate; and
 - (c) the opportunity to play the machine (or that machine and any other provided for gaming at the fair) does not constitute the only, or the only substantial, inducement for persons to attend the fair.
- (3) In sub-paragraph (2)(b) above, “non-monetary prize”, in relation to a machine, means a prize which does not consist of or include any money and does not consist of or

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include any token which can be exchanged for money or money's worth or be used for playing the machine; and, for the purposes of sub-paragraph (2)(b)(iv), a token or tokens shall be taken to be exchanged for a non-monetary prize or prizes at the appropriate rate if either—

- (a) the value or aggregate value of the prize or prizes does not exceed £2 and the token or tokens exchanged represent the maximum number of tokens which can be won by playing the machine once, or
 - (b) in any other case, the value or aggregate value of the prize or prizes does not exceed £2 and bears to £2 a proportion not exceeding that which the number of tokens exchanged bears to the maximum number of tokens which can be won by playing the machine once.
- (4) The condition specified in sub-paragraph (2)(b) above shall not, in relation to a machine, be taken to be contravened by reason only that a successful player of the machine receives an opportunity to play again (once or more often) without paying, so long as the most which he can receive if he wins each time he plays again is a money prize or money prizes of an amount, or aggregate amount, of £1 or less.

Modifications etc. (not altering text)

- C10** Sch. 4 para. 2(2)(a): by S.I. 1989/2254, **art. 4(a)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) it was provided (1.1.1990) that sub-para. (2) should have effect as if in sub-para. (2)(a), for the sum of 10p there were substituted the sum of 20p.
- C11** Sch. 4 para. 2(2)(b): by virtue of S.I. 1989/2254, **art. 4(b)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) sub-para. (2)(b) had effect (1.1.1990) as if, for the sum of £1 (in both places) there were substituted the sum of £2.40, and for the sum of £2 (in both places) there were substituted the sum of £4.80 and by virtue of S.I. 1992/2954, **art. 3(3)(a)**, sub-para. (2)(b) had effect (1.1.1993) as if, for the sum of £1 (in both places) there were substituted the sum of £3, and for the sum of £2 (in both places) there were substituted the sum of £6.
- C12** Sch. 4 para. 2(3): by virtue of S.I. 1989/2254, **art. 4(c)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) sub-para. (3) had effect (1.1.1990) as if, for the sum of £2 (in all three places) there were substituted the sum of £4.80, and by virtue of S.I. 1992/2954, **art. 3(3)(b)**, sub-para. (3) had effect (1.1.1993) as if, for the sum of £2 (in all three places) there were substituted the sum of £6.
- C13** Sch. 4 para. 2(4): by virtue of S.I. 1989/2254, **art. 4(d)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) sub-para. (4) had effect (1.1.1990) as if, for the sum of £1 there were substituted the sum of £2.40, and by virtue of S.I. 1992/2954, **art. 3(3)(c)**, sub-para. (4) had effect (1.1.1993) as if, for the sum of £1 there were substituted the sum of £3.

- 3 The Commissioners may by order provide that any provision of paragraph 2 above which is specified in the order and which mentions a sum shall have effect, as from a date so specified, as if for that sum there were substituted such larger sum as may be specified in the order.

Months preceding and following half-year summer licences

- 4 [^{F50}Subject to sub-paragraph (2) below] a gaming machine licence shall not be required in order to authorise the provision of a [^{F51}small prize-machine on any premises]—

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- (a) during March of any year if the provision of the machine on the premises during April of that year has been authorised by a half-year licence or a quarter-year licence;
 - (b) during October of any year if the provision of the machine on the premises during September of that year has been authorised by a half-year licence or a quarter-year licence.
- [^{F52}(2) Sub-paragraph (1) above shall not apply in relation to the provision of a machine on any premises—
- (a) during March of any year, if any person has become entitled to a repayment of duty under paragraph 11 below on the surrender of a licence in respect of those premises or any machine on those premises during the preceding February,
 - (b) during October of any year, if any person has become entitled to such a repayment on the surrender of such a licence during the preceding March, June or September.]

Textual Amendments

F50 Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 5\(4\)](#)

F51 Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), [s. 8, Sch. 6 Pt. V para. 15](#)

F52 [Sch. 4 para. 4\(2\)](#) inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 5\(4\)](#)

PART II

SUPPLEMENTARY PROVISIONS

General administration

- 5 The duty on gaming machine licences shall be under the care and management of the Commissioners, who may (without prejudice to any other provision of this Schedule) make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of the duty, or for the protection of the revenue in respect thereof; and in this Schedule—
- (a) “regulations” means regulations of the Commissioners made thereunder; and
 - (b) “prescribed” means prescribed by regulations.

Applications for and duration of licence

- 6 An application for a licence . . . ^{F53}shall, subject to paragraph 7(2) below, be made to the Commissioners not later than fourteen days before the date on which the licence is to be in force.

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Textual Amendments

F53 Words repealed by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), ss. 7(1)(2), 128(6), [Sch. 3 Pt. I para. 7\(2\)](#), [Sch. 23 Pt. II Note](#)

- 7 (1) Subject to sub-paragraph (2) below, a licence shall be expressed to take effect—
- (a) on the first day of the period for which it is granted, or
 - (b) on the fourteenth day after the date of the application,
- whichever is the later.
- (2) Where a licence would otherwise, by virtue of sub-paragraph (1)(b) above, be expressed to take effect on the fourteenth day after the date of the application it may, if the Commissioners think fit, be expressed to take effect earlier than that day, but in no case earlier than the day following that date.
- [^{F54}(3) A gaming machine licence shall expire at the end of the period for which it is granted.]

Textual Amendments

F54 [Para. 7\(3\)](#) substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(3\)](#)

VALID FROM 01/05/1995

[^{F55} Payment of duty by instalments]

Textual Amendments

F55 Crossheading inserted (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 11\(5\)](#).

- [^{F56}7A(1) The Commissioners may make and publish arrangements setting out the circumstances in which, and the conditions subject to which, a person to whom an amusement machine licence is granted for a period of twelve months may, at his request and if the Commissioners think fit, be permitted to pay the duty on that licence by regular instalments during the period of the licence, instead of at the time when it is granted.
- (2) Arrangements under this paragraph shall provide for the amount of each instalment to be such that the aggregate amount of all the instalments to be paid in respect of any licence is an amount equal to 105 per cent. of what would have been the duty on that licence apart from this paragraph.
- (3) Sub-paragraph (4) below applies if a person who has been permitted, in accordance with arrangements under this paragraph, to pay the duty on any amusement machine licence by instalments—
- (a) fails to pay any instalment at the time when it becomes due in accordance with the arrangements; and
 - (b) does not make good that failure within seven days of being required to do so by notice given by the Commissioners.

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- (4) Where this sub-paragraph applies—
- (a) the licence shall be treated as having ceased to be in force as from the time when the instalment became due;
 - (b) the person to whom the licence was granted shall become liable to any unpaid duty to which he would have been liable under paragraph 11(1C) below if he had surrendered the licence at that time; and
 - (c) any amusement machines found on the premises to which the licence related shall be liable to forfeiture.
- (5) Sections 14 to 16 of the ^{M20}Finance Act 1994 (review and appeals) shall have effect in relation to any decision of the Commissioners refusing an application for permission to pay duty by instalments in accordance with arrangements under this paragraph as if that decision were a decision of a description specified in Schedule 5 to that Act.]

Textual Amendments

F56 Sch. 4 Pt. II para. 7A inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(5).

Marginal Citations

M20 1994 c. 9.

Transfer of licence

- 8 (1) The proper officer may, in such manner as the Commissioners may direct, and without any additional payment,
- [^{F57}(a) transfer an ordinary 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; and
 - (b) where—
 - (i) a person holding special licences so requests; and
 - (ii) the proper officer is satisfied that it is appropriate to do so and will not result in any person holding any number of special licences less than ten,transfer such number of special licences to such other person, as may be specified in the request.]
- (2) Where the holder of a gaming machine licence . . . ^{F58}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.

Textual Amendments

F57 Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 Pt. I para. 7(4)

F58 Words repealed by Finance Act 1984 (c. 43, SIF 12:2), ss. 7(1)(2), 128(6), Sch. 3 Pt. I para. 7(2), Sch. 23 Pt. II Note

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Amendment of licence

- 9 The proper officer may, in such manner as the Commissioners may direct, and without any additional payment, amend [^{F59}an ordinary]licence by substituting different premises for those in respect of which it is for the time being in force, but—
- (a) this paragraph shall not be taken as authorising any amendment affecting the number or descriptions of gaming machines authorised by the licence . . . ^{F60}, and
 - (b) the proper officer must be satisfied that there is no other [^{F61}ordinary licence for the same period] in force as respects the new premises, except where the transfer is of a licence relating only to machines chargeable at one rate, and [^{F61}any such] licence already in force relates only to machines chargeable at another rate.

Textual Amendments

- F59** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(5\)\(a\)](#)
F60 Words repealed by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 72(7), [Sch. 16 Pt. II Note 3](#)
F61 Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(5\)\(c\)](#)

- 10 (1) Where there is [^{F62}an ordinary] licence for the time being in force in respect of any premises, the holder may at any time apply to the Commissioners for the licence to be amended under this paragraph, and the proper officer shall, on payment of the additional duty (if any), amend the licence accordingly.
- (2) A licence may be amended under this paragraph—
- (a) so as to increase the number of machines which are authorised by the licence for the premises in question (whether chargeable at one or more of the rates respectively); or
 - (b) so as to increase the number of machines chargeable at one rate and reduce the number chargeable at another rate; or
 - (c) in the case of a licence which authorises only machines chargeable at one rate, so as to authorise a specified number of machines chargeable at another rate.
- (3) The additional duty referred to in sub-paragraph (1) above shall be payable only where—
- (a) the amount of the duty originally paid on the licence, or
 - (b) in the case of a licence previously amended under this paragraph, that amount plus any additional duty paid in respect of that amendment,
- is exceeded by the amount of duty which would have been payable on the original licence if it had been granted as proposed to be amended; and the amount of the additional duty shall then be the difference between those two amounts, . . . ^{F63}
- (4) Regulations 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 howsoever), and

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(b) as to the time at which a licence is to have effect as amended.

Textual Amendments

- F62** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(6\)](#)
- F63** Words repealed by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), ss. 7(1)(2), 128(6), [Sch. 3 Pt. I para. 7\(6\)](#), [Sch. 23 Pt. II Note](#)

Surrender of licence

- 11 ^{F64}(1) Where the holder of a gaming machine licence surrenders it to the proper officer at a time when the licence has at least three months to run, he shall, subject to any provision made by regulations under paragraph 11A below, ^{F65}be entitled to a repayment of duty, in respect of each complete month in the unexpired period of the licence, of an amount equal—
- (a) in the case of a whole-year licence, to one-twelfth of the duty paid on the grant of the licence, and
 - (b) in the case of a half-year licence, to one-twelfth of the duty that would have been payable on the grant of the licence if it had been a whole-year licence.]
- (2) A special licence shall not be surrendered unless the Commissioners are satisfied that, if it is surrendered, its holder will (having regard to any other licences surrendered at the same time) hold at least ten, or cease to hold any, special licences.]
- (3) ^{F66}Sub-paragraph (1)] above shall not apply if any person has been convicted of an offence under section 24 of this Act in respect of a contravention of ^{F66}section 21(1) or 24 of this Act] which occurred between the grant of the licence and the date of surrender; and where at the date of surrender proceedings for such an offence are pending against any person, the right to repayment under this paragraph shall not arise until the proceedings are terminated, nor unless every person charged in those proceedings with such an offence has been acquitted thereof.

Textual Amendments

- F64** [Para. 11\(1\)\(2\)](#) substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(7\)](#)
- F65** Words substituted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), s. 5(5)
- F66** Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(8\)](#)

Modifications etc. (not altering text)

- C14** [Para. 11](#) modified by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. II para. 8\(3\)](#)

Reduction of duty in certain cases

- ^{F67}11A(1) For the purpose of giving credit, on the taking out of a gaming machine licence in certain circumstances where duty has been paid on one or more previous licences, the Commissioners may make regulations providing that, in prescribed cases, the amount of duty payable on a gaming machine licence shall, subject to prescribed conditions, be reduced by a prescribed amount.

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- (2) Regulations under this paragraph may make provision modifying, or excluding, the application of paragraph 11 above in cases in which duty is reduced in accordance with the regulations.]

Textual Amendments

F67 Para. 11A inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s.7(1)(2), [Sch. 3 Pt. I para. 7\(9\)](#)

Requirements to be observed by licence-holder

- 12 The holder of [^{F68}, an ordinary] licence in respect of any premises shall secure that the licence is displayed on the premises at such times and in such manner as may be prescribed, and shall on demand by an officer at any time produce the licence for the officer's inspection.

Textual Amendments

F68 Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(10\)](#)

- 13 Regulations may make provision with respect to the labelling or marking of
- [^{F69}(a) gaming machines provided on any premises in respect of which an ordinary licence is in force; and
- (b) gaming machines in respect of which special licences are in force], with a view to enabling such machines to be identified as chargeable at the lower rate [^{F70}or the higher rate or, as the case may be, as being two-penny machines], and any such regulations may include provision as to the size and description of labels or marks to be applied to machines, as to the cases in which they are required to be, or are prohibited from being, applied, and as to the manner of their application.

Textual Amendments

F69 Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 Pt. I para. 7\(11\)](#)

F70 Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. II para. 17](#)

Power to enter premises and obtain information

- 14 Any officer may (without payment) enter on any premises on which he knows or has reasonable cause to suspect that gaming machines are or have been provided for gaming 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 machine licence for the time being in force in respect of the premises, or

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- (b) to provide information with respect to any use to which the premises are or have been put, or to any machine which is or has been on the premises and any game which may have been played by means of such a machine or to the way in which the machine works, or to the amount which is or has been payable to play it.

Registers of permits, etc.

- 15 (1) The clerk to the appropriate authority shall keep a register in the prescribed form and containing the prescribed particulars of—
- (a) all permits issued by the authority for the purposes of section 16 of the ^{M21}Lotteries and Amusements Act 1976 (permitted gaming in the form of amusements with prizes),
 - (b) all permits so issued for the purposes of section 34 of the ^{M22}Gaming Act 1968 (conditions under which gaming may be carried on by means of machines), and
 - (c) all directions given by the authority under section 32 of the Gaming Act 1968 (approval for provision of more than two gaming machines);
- and any such register shall be open during reasonable hours for inspection by any officer.
- (2) In sub-paragraph (1) above, “the appropriate authority”—
- (a) in relation to permits issued for the purposes of section 16 of the Lotteries and Amusements Act 1976, means the local authority within the meaning of Schedule 3 to that Act,
 - (b) in relation to permits issued for the purposes of section 34 of the Gaming Act 1968, has the same meaning as in Schedule 9 to that Act, and
 - (c) in relation to directions under section 32 of the Gaming Act 1968, means the licensing authority under that Act.

Marginal Citations

M21 1976 c. 32(12:1).

M22 1968 c. 65(12:1).

Enforcement

- 16 (1) If any person contravenes or fails to comply with any provision of this Part of this Schedule or regulations, or fails or refuses to comply with any requirement lawfully made of him under this Part of this Schedule or regulations, he shall be guilty of an offence and be liable on summary conviction to [^{F71}a penalty of level 5 on the standard scale.]
- (2) Where a person is convicted of an offence under this paragraph consisting in a failure to comply with any provision of this Part of this Schedule or of regulations, and the failure continues after the conviction, he shall be guilty of a further offence under this paragraph and may on conviction be punished accordingly.

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Textual Amendments

F71 Words substituted by [Finance Act 1985 \(c. 54, SIF 12:2\)](#), s. 8, [Sch. 5 Pt. I para. 9\(2\)](#)

- 17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M23}Criminal Procedure (Scotland) Act) is satisfied on information on oath that there is reasonable ground for suspecting that gaming machines are or have been, or are to be, provided for gaming on any premises in contravention of [^{F72}section 21(1) or 24] of this Act, he may issue a warrant in writing authorising an officer to enter the premises (if necessary by force) at any time within [^{F73}one month] of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any records, accounts or other documents, or any gaming machine (including any machine appearing to the officer to be constructed or adapted, or to be capable of use, for playing a game of chance by means of it), or any tokens 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 an offence under section 24 of this Act or paragraph 16 above;
 - (b) search any person found on the premises whom he has reasonable cause to believe to be or have been concerned with the provision of gaming machines on the premises, or with the management of the premises, or to be or have been responsible for controlling the admission of persons to the premises.

Textual Amendments

F72 Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7, [Sch. 3 Pt. I para. 7\(12\)](#)

F73 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, [Sch. 6 Pt. II para. 39\(d\)](#)

Marginal Citations

M23 [1975 c. 21\(39:1\)](#).

- 18 Where an officer finds gaming machines provided on any premises in such circumstances that a gaming machine licence is required so as to authorise them so to be provided and [^{F74}the officer is satisfied, having regard to the number and description of—
- (a) those machines which are authorised by the ordinary licence or licences produced to him; and
 - (b) those machines displaying special licences;
- that there has been a contravention of section 21(1) or 24 of this Act,] all gaming machines found on the premises shall be liable to forfeiture.

Textual Amendments

F74 Words substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7, [Sch. 3 para. 7\(13\)](#)

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VALID FROM 28/07/2000

[^{F75}SCHEDULE 4A

UNLICENSED AMUSEMENT MACHINES

Textual Amendments

F75 Sch. 4A inserted (28.7.2000 with effect as mentioned in Sch. 2 para. 10(2) of the amending Act) by 2000 c. 17, s. 17, Sch. 2 para. 10(1)

^{X1}SCHEDULE 5

section 34(1)

CONSEQUENTIAL AMENDMENTS

Editorial Information

X1 The text of Sch. 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 1 In the definition of “pool betting” in section 55(1) of the ^{M26}Betting, Gaming and Lotteries Act 1963, for the words “the Betting Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

M26 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the ^{M27}Gaming Act 1968, after the words “Betting and Gaming Duties Act 1972” there shall be inserted the words “ or section 14 of or Schedule 2 to the Betting and Gaming Duties Act 1981 ” ; and the same amendment shall be made in paragraph 60(c) of Schedule 2, paragraph 9(e) of Schedule 3 and paragraph 11(e) of Schedule 4 to that Act.

Marginal Citations

M27 1968 c. 65.

- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act 1968 for the words from “paragraph 12” to “and the Commissioners” there shall be substituted the words “ Section 15 or 24 of the Betting and Gaming Duties Act 1981 or paragraph 7 of Schedule 2 or paragraph 16 of Schedule 4 to that Act (or under corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) and the Commissioners ”.

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- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of Schedule 4 to the Gaming Act 1968 for the words from “paragraph 15” to “in relation to premises” there shall be substituted the words “ section 24 of paragraph 24 of paragraph 16 of Schedule 4 to the Betting and Gaming Duties Act 1981 (or under the corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) in relation to premises ”.
- 5 In the ^{M28}Customs and Excise Management Act 1979—
- (a) in section 1(1) in the definition of “the revenue trade provisions of the customs and excise Acts” for the words “the Betting and Gaming Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ” ; and
 - (b) in section 156(1) for the words from “means” to “all other provisions” there shall be substituted the words “ means the provisions ” ; and at the end there shall be inserted the words “ or the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

M28 1979 c. 2.

SCHEDULE 6

Section 34(1).

TRANSITIONAL PROVISIONS AND SAVINGS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act and, where the corresponding provision is a provision of the ^{M29}Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

Marginal Citations

M29 1972 c. 25.

- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by the Betting and Gaming Duties Act 1972 or by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.

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- 5 For the purposes of section 9(4) of this Act a conviction for an offence under section 5 of the ^{M30}Finance Act 1952, section 2 of the ^{M31}Betting Duties Act 1963 (either as originally enacted or as subsequently amended) or section 9 of the Betting and Gaming Duties Act 1972 shall be deemed to have been a conviction for an offence under section 9 of this Act.

Marginal Citations

M30 1952 c. 33.

M31 1963 c. 3.

- 6 Paragraph 11(3) of Schedule 4 to this Act shall have effect in relation to an offence under paragraph 22 of Schedule 11 to the ^{M32}Finance Act 1969 in respect of a contravention of section 5(11) of that Act (either as originally enacted or as subsequently amended) and to an offence under paragraph 15 of Schedule 4 to the Betting and Gaming Duties Act 1972 in respect of a contravention of section 25 of that Act as it has effect in relation to an offence under section 24 of this Act in respect of a contravention of that section.

Marginal Citations

M32 1969 c. 32.

- 7 Where any Act or document refers either expressly or by implication to an enactment repealed by the Betting and Gaming Duties Act 1972 or this Act, the reference shall, except where the context otherwise requires, be construed as, or as including—
- (a) in the case of enactments repealed by the said Act of 1972, the corresponding provisions of that Act and this Act; and
 - (b) in the case of enactments repealed by this Act, the corresponding provisions of this Act.
- 8 Notwithstanding the repeal by this Act of section 29 of and paragraphs 2 to 5 of Schedule 5 to the Betting and Gaming Duties Act 1972, the amendments made by those paragraphs shall continue to have effect but subject to any modification made by Schedule 5 to this Act.
- 9 Nothing in this Act shall affect gaming licences for periods beginning before 1st October 1981.

^{X2}SCHEDULE 7

Section 34(2).

REPEALS

Editorial Information

X2 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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Chapter	Short title	Extent of Repeal
1972 c. 25.	The Betting and Gaming Duties Act 1972.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 58.
1972 c. 69.	The Horserace Totalisator and Betting Levy Boards Act 1972.	Section 1(6).
1974 c. 30.	The Finance Act 1974.	Section 2(2), as respects England, Wales and Scotland.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 3 and 4.
1976 c. 32.	The Lotteries and Amusements Act 1976.	In Schedule 4, paragraph 8.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in paragraph 12, in Part I of the Table, the entries relating to the Betting and Gaming Duties Act 1972.
1980 c. 48.	The Finance Act 1980.	Sections 6 and 7(1). Schedule 5 and Part I of Schedule 6.
1981 c. 35.	The Finance Act 1981.	In section 9, in subsection (1) the words from “section 1(2) (b)” to “and”, subsections (2), (3), (4), (5), (7) and in subsection (8) the words from “subsections (2)” to “subsections (5)”. Schedule 5.

Status:

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