



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART III

GENERAL

27 Offences by bodies corporate.

—Where an offence under [^{F1F2}... paragraph 16 of Schedule 3] to this Act has been committed by a body corporate, every person who at the date of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—

- (a) that the offence was committed without his consent or connivance, and
- (b) that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

Extent Information

- E1** S. 27 as originally enacted did not extend to Northern Ireland; s. 27 extended to Northern Ireland by 1986 c. 41, s. 6, **Sch. 4 Pt. I para. 10** except in its application to enactments relating to gaming machine licences see s. 35(3) (which subsection was repealed (29.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2).

Textual Amendments

- F1** Words in s. 27 substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 54(2)** (with Sch. 24 paras. 59-62)
- F2** Words in s. 27 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 5** (with Sch. 29)

Modifications etc. (not altering text)

- C1** S. 27 extended (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 12(4)**.

Changes to legislation: Betting and Gaming Duties Act 1981, Section 27 is up to date with all changes known to be in force on or before 20 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

C2 S. 27 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 37\(5\)](#)

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

Commencement Orders bringing legislation that affects this Act into force:

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