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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Groups. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

##### PART I

##### THE GAMING DUTY REGISTER

###### *Groups*

- 8 (1) Two or more bodies corporate are eligible to be treated as members of a group for the purposes of this Part of this Schedule if each is resident or has an established place of business in the United Kingdom and—
- (a) one of them controls each of the others;
  - (b) one person (whether a body corporate or an individual) controls all of them; or
  - (c) two or more individuals carrying on a business in partnership control all of them.
- (2) Subject to sub-paragraph (3) below, where an application for the purpose is made to the Commissioners with respect to two or more bodies corporate eligible to be treated as members of a group, then, from such date as may be specified in the application—
- (a) they shall be so treated for the purposes of this Part of this Schedule; and
  - (b) such one of them as may be specified in the application shall be the representative member for those purposes.
- (3) The Commissioners may refuse an application under sub-paragraph (2) above if, and only if, it appears to them necessary to do so for the protection of the revenue from gaming duty.
- (4) Where any bodies corporate are treated as members of a group for the purposes of this Part of this Schedule and an application for the purpose is made to the Commissioners, then, from such time as may be specified in the application—
- (a) a further body eligible to be so treated shall be included among the bodies so treated; or
  - (b) a body corporate shall be excluded from the bodies so treated; or
  - (c) another member of the group shall be substituted as the representative member; or
  - (d) the bodies corporate shall no longer be treated as members of a group.
- (5) If it appears to the Commissioners necessary to do so for the protection of the revenue from gaming duty, they may—
- (a) refuse any application made for the purpose mentioned in paragraph (a) or (c) of sub-paragraph (4) above; or

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- (b) refuse any application made for the purpose mentioned in paragraph (b) or (d) of that sub-paragraph in a case that does not appear to them to fall within sub-paragraph (6)(a) and (b) below.
- (6) Where—
- (a) a body corporate is treated as a member of a group for the purposes of this Part of this Schedule by virtue of being controlled by any person, and
  - (b) it appears to the Commissioners that it has ceased to be so controlled,
- they shall, by notice given to that person, terminate that treatment from such date as may be specified in the notice.
- (7) Where—
- (a) a notice under sub-paragraph (6) above is given to a body corporate which is the representative member of a group,
  - (b) there are two or more other bodies corporate who will continue to be treated as members of the group after the time when that notice takes effect, and
  - (c) none of those bodies corporate is substituted from that time, or from before that time, as the representative member of the group in pursuance of an application under sub-paragraph (4)(c) above,
- the Commissioners shall, by notice given to such one of the bodies corporate mentioned in paragraph (b) above as they think fit, substitute that body corporate as the representative member as from that time.
- (8) Where a notice under sub-paragraph (6) above is given to one member of a group of which there is only one other member, then (subject to any further application under this paragraph) the other member shall also cease, from the time specified in the notice, to be treated for the purposes of this Part of this Schedule as a member of the group.
- (9) An application under this paragraph with respect to any bodies corporate—
- (a) must be made by one of those bodies or by the person controlling them; and
  - (b) must be made not less than 90 days before the date from which it is to take effect, or at such later time as the Commissioners may allow.
- (10) For the purposes of this paragraph a body corporate shall be taken to control another body corporate if—
- (a) it is empowered by statute to control that body's activities; or
  - (b) it is that body's holding company within the meaning of section <sup>[F1</sup>1159 of and Schedule 6 to] the Companies Act <sup>[F1</sup>2006];
- and an individual or individuals shall be taken to control a body corporate if (were he or they a company) he or they would be that body's holding company within the meaning of that Act.
- (11) Sections <sup>[F2</sup>13A to 16] of the <sup>M1</sup>Finance Act 1994 (review and appeals) shall have effect in relation to any refusal by the Commissioners of an application under sub-paragraph (2) or (4) above as if that refusal were a decision of a description <sup>[F3</sup>falling within section 13(A)(2)(j) of that Act].

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**Textual Amendments**

**F1** Words in Sch. 1 para. 8(10)(b) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **4(1)(d)**

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- F2** Words in Sch. 1 para. 8(11) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 243(2)(a)**
- F3** Words in Sch. 1 para. 8(11) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 243(2)(b)**
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#### **Marginal Citations**

- M1** 1994 c. 9.

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