



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Betting and gaming duties

14 General betting duty: overseas bet-brokers

- (1) In Part 1 of the Betting and Gaming Duties Act 1981 (betting duties), after section 9 (prohibitions for protection of revenue) insert—

“9A Further prohibitions for protection of revenue: overseas bet-brokers

- (1) A person shall be guilty of an offence if—
- (a) he knowingly issues, circulates or distributes in the United Kingdom, or has in his possession for that purpose, any advertisement or other document inviting the use of or otherwise relating to bet-broking services, and
 - (b) any person providing any of the bet-broking services concerned—
 - (i) is outside the United Kingdom, and
 - (ii) provides them in the course of a business.
- (2) In this section “bet-broking services” means—
- (a) facilities provided by a person that may be used by other persons in making bets with third persons, or
 - (b) a person’s services of acting as agent for other persons in making bets on their behalf with third parties (whether the persons on whose behalf the bets are made are disclosed principals or undisclosed principals).
- (3) In subsection (2) “bet” means a bet other than one made by way of pool betting.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 14. (See end of Document for details)

- (4) A person who gets or tries to get any advertisement or other document given or sent to him shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.”.
- (2) After section 9A of that Act (inserted by subsection (1) above) insert—

“9B Offences under sections 9 and 9A: penalties

- (1) This section applies where a person is guilty of an offence under section 9 or 9A (a “relevant offence”).
- (2) In the case of the person’s first conviction for a relevant offence, he is liable—
- (a) on summary conviction to a penalty of the prescribed sum, or
 - (b) on conviction on indictment to a penalty of any amount.
- (3) In the case of a second or subsequent conviction of the person for a relevant offence, he is liable—
- (a) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding three months or to both, or
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding one year or to both.”.
- (3) Omit section 9(4) of that Act (penalties for offences under section 9).
- (4) In paragraph 5 of Schedule 6 to that Act (convictions under predecessors of section 9 to be treated as convictions under section 9), for “For the purposes of section 9(4)” substitute “ For the purposes of section 9B ”.
- (5) Subsection (1) comes into force on the day after that on which this Act is passed.
- (6) The amendments made by subsections (2) to (4) apply for the purposes of punishing offences committed after the day on which this Act is passed.

Commencement Information

II S. 14 wholly in force; s. 14(2)-(6) in force at 24.7.2002 and s. 14(1) in force at 25.7.2002 by s. 14(5)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 14.