



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 4

GENERAL

Security and enforcement

170 Security for payment

- (1) The Commissioners may by notice given to a registrable person require the person to give security, or further security, for the payment of any general betting duty, pool betting duty or remote gaming duty for which the person is or may become liable.
- (2) The Commissioners may give such a notice only if they consider—
 - (a) that there is a serious risk that the duty will not be paid, or
 - (b) that the person usually lives in or, if a body corporate, is legally constituted in a country or territory with which the United Kingdom does not have satisfactory arrangements for the enforcement of liabilities.
- (3) The notice must specify—
 - (a) the amount of security or further security to be given, and
 - (b) the manner in which, and the date by which, the security or further security is to be given.
- (4) That date must not be less than 30 days after the date when the notice is given (and must not be before 1 December 2014).
- (5) Any requirement imposed by the notice has no effect at any time when—

- (a) the registrable person is entitled under Chapter 2 of Part 1 of FA 1994 to require a review of, or to bring an appeal against, the decision to give the notice,
 - (b) an appeal may ordinarily be brought against a decision on such a review or appeal, or
 - (c) proceedings on such a review, appeal or further appeal are in progress.
- (6) A person is a “registrable person” for the purposes of this Part if the person—
- (a) is, or is required to be, registered under section 164, or
 - (b) has applied for registration under that section.

171 Appointment of UK representative

- (1) The Commissioners may by notice given to a registrable person require the person to appoint a United Kingdom representative.
- (2) The representative must be a person approved by the Commissioners for the purposes of this section.
- (3) The Commissioners may give such a notice only if they consider that the registrable person usually lives in or, if a body corporate, is legally constituted in a country or territory with which the United Kingdom does not have satisfactory arrangements for the enforcement of liabilities.
- (4) The notice must specify the date by which the representative must be appointed.
- (5) That date must not be less than 30 days after the date when the notice was given (and must not be before 1 December 2014).
- (6) It is for the registrable person to decide whether the representative is to have responsibility—
 - (a) for making returns in respect of general betting duty, pool betting duty or remote gaming duty on behalf of the registrable person, or
 - (b) for making such returns and for discharging the registrable person’s liability to general betting duty, pool betting duty or remote gaming duty.
- (7) The notice may be combined with a notice under section 170, and in such a case any requirement contained in the notice under that section ceases to have effect if the registrable person appoints a representative with the responsibilities mentioned in subsection (6)(b).
- (8) Any requirement imposed by the notice has no effect at any time when—
 - (a) the registrable person is entitled under Chapter 2 of Part 1 of FA 1994 to require a review of, or to bring an appeal against, the decision to give the notice,
 - (b) an appeal may ordinarily be brought against a decision on such a review or appeal, or
 - (c) proceedings on such a review, appeal or further appeal are in progress.

172 Security and representatives: review and appeal

- (1) A decision to give a notice under section 170(1) or 171(1) is to be treated as a relevant decision for the purposes of sections 15A and 15C to 16 of FA 1994 (customs and

excise reviews and appeals) and, accordingly, the notice must include an offer of a review of the decision under section 15A of FA 1994.

- (2) Only the registrable person may bring an appeal under section 16 of FA 1994 as applied by subsection (1).
- (3) The decision appealed against is to be treated for the purposes of that section as a decision as to an ancillary matter.
- (4) Such amendments to the notice as are necessary to give effect to any decision on a review, appeal or further appeal must be made by whichever of the following is appropriate in the case in question—
 - (a) the Commissioners,
 - (b) the appeal tribunal, and
 - (c) the court which has determined an appeal from the appeal tribunal.
- (5) An appeal under section 16 of FA 1994 as applied by subsection (1) may not be entertained unless any amount of general betting duty, pool betting duty or remote gaming duty (whether or not it is an amount to which the appeal relates) due from the registrable person at the date when the appeal is brought has been paid.
- (6) But an appeal may be entertained despite subsection (5) if, on the application of the registrable person, the Commissioners are satisfied or (the Commissioners not being so satisfied) the appeal tribunal decides that the requirement to pay the duty for which the person is liable would cause the person to suffer hardship.
- (7) Despite sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007 (rights of appeal), the decision of the appeal tribunal as to the issue of hardship is final.
- (8) In this section “appeal tribunal” has the same meaning as in Chapter 2 of Part 1 of FA 1994.

173 Offence of failing to provide security or appoint representative

- (1) A person who is, or is required to be, registered under section 164 is guilty of an offence if the person—
 - (a) is required to give security or further security by a notice under section 170 and does not comply with that requirement, or
 - (b) is required to appoint a representative by a notice under section 171 and does not comply with that requirement.
- (2) A person guilty of an offence under this section is liable, on summary conviction, to—
 - (a) in England and Wales, a fine, or
 - (b) in Scotland or Northern Ireland, a fine not exceeding level 5 on the standard scale.
- (3) The reference in subsection (2)(a) to a fine is to be read as a reference to a fine not exceeding level 5 on the standard scale in relation to an offence committed before section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 comes into force.

174 Fraudulent evasion

- (1) A person commits an offence if the person is knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of general betting duty, pool betting duty or remote gaming duty.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to—
 - (a) imprisonment for a term not exceeding 12 months,
 - (b) a fine not exceeding—
 - (i) in England and Wales, £20,000 or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided, or
 - (ii) in Scotland or Northern Ireland, the statutory maximum or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided, or
 - (c) both.
- (3) A person guilty of an offence under subsection (1) is liable on conviction on indictment to—
 - (a) imprisonment for a term not exceeding 7 years,
 - (b) a fine, or
 - (c) both.
- (4) The reference in subsection (2)(a) to 12 months is to be read as a reference to 6 months in relation to an offence committed—
 - (a) in England and Wales before the commencement of section 154(1) of the Criminal Justice Act 2003, or
 - (b) in Northern Ireland.
- (5) Section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 does not apply in relation to the offence under subsection (1), but where such an offence is committed before section 85(1) comes into force the reference in subsection (2)(b)(i) to £20,000 is to be read as a reference to the statutory maximum.

175 Penalties under section 9 of FA 1994

- (1) Where general betting duty, pool betting duty or remote gaming duty is payable by a person, the person's failure to pay attracts a penalty under section 9 of FA 1994, which is to be calculated by reference to the amount of duty payable.
- (2) Any such failure to pay as is mentioned in subsection (1) also attracts daily penalties under that section.
- (3) Subsection (4) applies to a contravention of—
 - (a) section 152 or a notice under that section,
 - (b) section 164 or regulations under that section,
 - (c) regulations under section 166,
 - (d) regulations under section 167,
 - (e) regulations under section 168,
 - (f) a notice under section 169, or
 - (g) a notice under section 186.

- (4) Such a contravention—
- (a) is conduct to which section 9 of FA 1994 applies (penalties), and
 - (b) attracts daily penalties under that section.

176 Interest

- (1) This section applies if an order is made under section 104(3) of FA 2009 appointing a day on which sections 101 to 103 of that Act are to come into force for the purposes of general betting duty, pool betting duty or remote gaming duty.
- (2) Interest charged under section 101 of that Act on an amount of such a duty (or an amount enforceable as if it were such a duty) may be enforced as if it were an amount of such a duty payable by the person liable for the amount on which the interest is charged.

177 Suspension and revocation of remote operating licences

Schedule 27 makes provision about the suspension and revocation of remote operating licences.