

---

*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

---

## SCHEDULES.

### SIXTH SCHEDULE

#### BOOKMAKERS' LICENCE DUTY.

##### *Duties of Licensed Occupier of Course.*

- 3 (1) The Commissioners shall furnish every licensed occupier of a course with forms of licences and the appropriate licence shall be issued by the licensed occupier to any person whom the licensed occupier admits to an enclosure on the course on payment by him to the licensed occupier of the duty chargeable on the licence.
- (2) The licensed occupier of a course shall not by reason of requiring the payment of any sum in respect of any bookmakers' licence duty be treated as having made a charge other than a charge authorised by subsection (1) of section thirteen of the Betting and Lotteries Act, 1934 (which restricts the charges which may be made by the occupier of a track on the admission of bookmakers to the track) and, accordingly, nothing in subsection (2) of that section shall make that requirement the commission of an offence under that subsection.
- (3) The payment of any bookmakers' licence duty shall not be treated as part of a payment for admission for the purposes of entertainments duty.
- (4) The amount of duty due on a licence issued to any person by the licensed occupier of a course shall be recoverable from him by the licensed occupier as a debt due to the licensed occupier.
- (5) Every licensed occupier of a course shall account to the Commissioners for the duty receivable by him and the amount of any duty for which he is accountable shall be recoverable from him as a debt due to the Crown.
- (6) If the licensed occupier of a course fails to collect or account for the duty for which he is accountable, he shall be liable to an excise penalty of two hundred pounds, or treble the amount of the duty which he has failed to collect or account for, at the election of the Commissioners.
- (7) If the licensed occupier of a course on which there is held a meeting at which a totalisator is operated—
- (a) admits to the course a person whom the licensed occupier knows to be intending to carry on bookmaking on the course at the meeting without requiring him to take out a licence or without recovering from him the duty chargeable on a licence taken out by him ; or
  - (b) permits any person to carry on bookmaking in an enclosure on the course at the meeting without having taken out a licence in that behalf,
- the licensed occupier shall be liable to an excise penalty of two hundred pounds.