

---

*Status: This is the original version (as it was originally enacted).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

Section 15.

#### BOOKMAKERS' LICENCE DUTY.

##### *Interpretation.*

- 1 In this Schedule—
- (a) any reference to a course shall be construed as a reference to dog race-course where there is a totalisator ; and
  - (b) any reference to the licensed occupier of a course shall be construed as a reference to the person who is for the time being the holder of a licence in respect of the course under Part I of the Betting and Lotteries Act, 1934.

##### *Care and Management of Duty.*

- 2 The bookmakers' licence duty shall be under the care and management of the Commissioners.

##### *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

---

*Status: This is the original version (as it was originally enacted).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

---

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.

*Officers of Customs and Excise.*

- 4
- (1) The licensed occupier of a course shall admit an officer in the course of his duty to any part of the course without any payment for admission and shall, if an officer, for the purpose of ascertaining the duty for which the licensed occupier is accountable, so requires, produce to the officer any books, accounts or other documents.
  - (2) An officer may require from any person at a meeting at which a totalisator is operated who appears to the officer to be carrying on bookmaking such information as the officer may require, or the production to the officer of any books, accounts or other documents which appear to the officer to be connected with the business of bookmaking or to establish the identity of that person, and that person shall comply with the requirement.
  - (3) An officer may take copies of or extracts from any books, accounts or other documents produced to him in pursuance of this paragraph.
  - (4) If any person contravenes or fails to comply with the preceding provisions of this paragraph or obstructs an officer in the exercise of any of his functions in connection with the bookmakers' licence duty, he shall be liable to an excise penalty of two hundred pounds.
  - (5) In this paragraph the expression " officer " means an officer of Customs and Excise, and includes any person who is expressly authorised by the Commissioners to perform the duties of an officer of Customs and Excise for the purposes of the bookmakers' licence duty.

*Regulations.*

- 5
- (1) The Commissioners may by statutory instrument make regulations for securing the payment of the bookmakers' licence duty, and in particular—
    - (a) for regulating the supply and use, and prescribing the form, of licences ;
    - (b) for requiring bookmakers on a course to display their licences ;
    - (c) for preventing bookmakers in a cheaper enclosure from doing business with persons in a dearer enclosure and for preventing bookmakers from doing business on a course but not in an enclosure;
    - (d) for requiring the licensed occupier of a course to keep records and accounts and make returns of licences issued and duty receivable by him and to retain relevant documents for a prescribed period;

---

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

---

- (e) for requiring the licensed occupier of a course to display notices of the rates of the duty payable on admission to the course and to give the prescribed notice to the Commissioners of any change affecting those rates ;
  - (f) for applying, with the necessary adaptations, as respects licences all or 'any of the provisions of the Stamp Duties Management Act, 1891 (including the penal provisions and the provisions repealed save as to Scotland by the Forgery Act, 1913) ;
  - (g) for excluding such of the provisions of the Excise Licences Act, 1825, or of any other enactment relating to excise as appear to the Commissioners to be inappropriate for bookmakers' licences or the bookmakers' licence duty.
- (2) Regulations under this paragraph may also provide for authorising and requiring the licensed occupier of a course, subject to the prescribed conditions, to repay, out of moneys received by him on account of the bookmakers' licence duty, to persons who have taken out licences, prescribed amounts in respect of meetings or races which, in the event, were not held.
- (3) Without prejudice to any other penal provisions imposed by or under this Schedule, if any person contravenes or fails to comply with any regulations made under this paragraph, he shall be liable to an excise penalty of fifty pounds.
- (4) Where a person is convicted under the last foregoing sub-paragraph in respect of a failure to keep records or accounts or to make returns, and the failure continues after the conviction, then, unless he has a reasonable excuse for the continuance of the failure, he shall be guilty of a further offence and shall, on conviction, be liable to a further excise penalty of the like amount as that to which he was liable in respect of the first offence.

*Further Provisions as to Offences.*

- 6 (1) If any person—
- (a) in connection with the bookmakers' licence duty makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular or, with intent to deceive, produces or makes use of any book, account, return or other document which is false in a material particular ; or
  - (b) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion of the said duty by him or by any other person,
- he shall be liable to an excise penalty of two hundred pounds or treble the amount of the duty to which the statement or document relates or which is sought to be avoided, as the case may be, at the election of the Commissioners :
- Provided that subsections (2) and (3) of section twelve of the Finance Act, 1943 (which confer power on a court to order imprisonment in lieu of, or in addition to, a penalty in certain cases) shall apply as if an offence under this sub-paragraph were such an offence as is mentioned in the said subsection (a).
- (2) Where an offence under the section of this Act relating to the bookmakers' licence duty or under this Schedule has been committed by a body corporate, every person who at the time 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 that the offence was committed without his consent or connivance and that he exercised

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

---

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 to all the circumstances.