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## STATUTORY INSTRUMENTS

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# 1991 No. 1798

## CUSTOMS AND EXCISE

### The Gaming Licence Duty Regulations 1991

<i>Made</i>	- - - -	<i>1st August 1991</i>
<i>Laid before Parliament</i>		<i>9th August 1991</i>
<i>Coming into force</i>	- -	<i>1st September 1991</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 16(1) of and paragraph 3 of Schedule 2 to the Betting and Gaming Duties Act 1981(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Gaming Licence Duty Regulation 1991 and shall come into force on 1st September 1991.

#### **Interpretation**

2.—(1) In these Regulations—

“the Act” means the Betting and Gaming Duties Act 1981;

“Collector” means the Collector of Customs and Excise, Liverpool;

“duty” means the duty charged by section 14 of the Act;

“licence” means a gaming licence within the meaning of Part II of the Act;

“qualified accountant” means a person who is eligible for appointment as a company auditor under section 25 of the Companies Act 1989(2).

(2) In these Regulations any reference to a form prescribed in the Schedule hereto shall include a reference to a form to the like effect which has been approved by the Commissioners.

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(1) 1981 c. 63; Schedule 2, paragraph 3(3)(d) was inserted by the Finance Act 1991 (c. 31) section 5; section 33(1) defines “the Commissioners”.

(2) 1989 c. 40.

### Revocation and savings

3.—(1) Subject to paragraph (2) below, the Gaming Licence Duty Regulations 1980(3) shall be revoked as from 1st October 1991.

(2) The revoked Regulations, insofar as they relate to records, accounts, returns and payments of duty shall continue to apply to licences for periods ending before 1st October 1991.

### Applications for licences

4. An applicant for a licence for a period commencing on or after 1st October 1991 shall apply therefor to the Commissioners through the Collector, in the form numbered in the Schedule hereto.

5. A licence for a period commencing on or after 1st October 1991 shall be in the form numbered 2 in the Schedule hereto.

### Returns and payments in anticipation of duty

6.—(1) The holder of any licence for a period commencing on or after 1st October 1991 which contains the relevant quarter or any part thereof shall, by not later than the relevant day, furnish to the Collector a return in the appropriate form, giving, in respect of the premises specified in the licence, full particulars of all the matters mentioned in the form. He shall at the same time pay the amount in anticipation of the duty chargeable appearing by the return to be due, which amount shall be calculated as if it were duty chargeable at the rates specified in the following Table on the gross gaming yield from the premises in the relevant quarter.

**Table**

Part of gross gaming yield	Rate
The first £225,000	2½ per cent.
The next £1,125,000	12½ per cent.
The next £1,350,000	25 per cent.
The remainder	33⅓ per cent.

(2) For the purposes of this regulation—

“the relevant quarter” means—

- (a) in relation to a licence for the whole or part of any period between 1st October in any year and 31st March of the following year, the quarter from 1st October to 31st December in the first year, and
- (b) in relation to a licence for the whole or part of any period between 1st April in any year and 30th September in that year, the quarter from 1st April to 30th June in that year (all dates inclusive);

“the relevant day” means—

- (a) in relation to a licence for the whole or part of any period between 1st October in any year and 31st March of the following year, the last day of January next following the commencement of the licence, and
- (b) in relation to a licence for the whole or part of any period between 1st April in any year and 30th September in that year, the last day of July next following the commencement of the licence;

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(3) S.I. 1980/1147.

“a return in the appropriate form” means a return in the form numbered 3 in the Schedule thereto.

(3) Each of the parts of gross gaming yield which in accordance with the Table in this regulation are treated as if they were a rate other than the highest shall, in the case of a licence to which paragraph 2 of Schedule 2 to the Act applies (licences of short duration), be reduced by at part by the number of days for which the licence was in force in the relevant quarter and dividing by 91, and if the result is not a whole number of pounds, rounding it up to the next pound.

### **Returns and payments of duty**

7.—(1) The holder of any licence for a period commencing on or after 1st October 1991 shall, by not later than the relevant day, furnish to the Collector a return in the appropriate form, giving, in respect of the premises specified in the licence, full particulars of all the matters mentioned in the form. He shall at the same time pay the amount of duty appearing by the return to be due by reference to the gross gaming yield from the premises for the period to which the return relates.

(2) For the purposes of this regulation—

“the relevant day” means—

- (a) in relation to a licence for the whole or part of any period between 1st October in any year and 31st March of the following year, the last day of April next following the expiration of the licence, and
- (b) in relation to a licence for the whole or part of any period between 1st April in any year and 30th September in that year, the last day of October next following the expiration of the licence;

“a return in the appropriate form” means a return in the form numbered 4 in the Schedule thereto.

(3) Each of the parts of gross gaming yield which in accordance with the Table in section 14(1) (b) of the Act is chargeable at a rate other than the highest shall, in the case of a licence to which paragraph 2 of Schedule 2 to the Act applies (licences of short duration), be reduced by multiplying that part by the number of days for which the licence was in force and dividing by 182, and if the result is not a whole number of pounds, rounding it up to the next pound.

### **General financial return and certificate by a qualified accountant**

8.—(1) The holder of any licence for a period commencing on or after 1st October 1991 shall, by not later than 31st August in each year, furnish to the Collector a general financial return containing a certificate by a qualified accountant that the amount of gross gaming yield declared on any relevant return for a period within the period of 12 months ending on 31st March in that year is true and correct to the best of his knowledge and belief.

(2) The general financial return shall be in the form numbered 5 in the Schedule hereto and shall contain full particulars of all matters mentioned in the form.

(3) The qualified accountant shall not be a provider or an employee or a director of a provider of the premises to which any relevant return relates.

(4) In this regulation “any relevant return” means any return furnished in pursuance of regulation 7 above.

### **Display of the licence**

9. Save as the Commissioners may otherwise allow, the holder of a licence shall display it in a conspicuous position on the premises to which it relates and shall, if so requested by the proper officer, produce it without delay for that officer’s inspection.

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## **Records**

**10.** Save as the Commissioners may otherwise allow, the holder of a licence shall retain for not less than six years at the premises to which the licence relates, every account, record or other document used or to be used by him for the purpose of furnishing the particulars required by the forms numbered 3, 4 and 5 in the Schedule hereto; and shall, if so requested by the proper officer, produce any such account, record or other document without delay for that officer's inspection, and shall permit the officer to take a copy or extract thereof.

New King's Beam House,  
22 Upper Ground,  
London SE1 9PJ  
1st August 1991

*P.R.H. Allen*  
Commissioner of Customs and Excise

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SCHEDULE

SCHEDULE

Form 1

HM Customs and Excise

Regulation 4

Application for a Gaming Licence

(The Betting and Gaming Duties Act 1981)

Reference number

Collector's Office date stamp

Full name of applicant

Name and address of the premises to be licensed.

.....

.....

.....

.....

Postcode

Name and address of the holder of the licence issued under Part II of the Gaming Act 1968.

.....

.....

.....

.....

Postcode

From what date do you want the licence to start?

Declaration

I apply for a Gaming Licence and declare that the information on this form is true and complete. Payment of £10.00 is enclosed.

Name.....Signature.....Date

\*Delete as necessary

<sup>5</sup>Proprietor, partner, director or company secretary

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Form 2

HM Customs and Excise

Regulation 5

## Gaming Licence

*(The Betting and Gaming Duties Act 1981)*

Great Britain

Reference number

Name of licence holder and  
name and address of club  
premises in respect of which  
licence is granted

Granted at the Office of the Collector of Customs and Excise  
at Custom House, Liverpool L3 1DX

with effect from

expiring on

I, the undersigned hereby grant licence under the provisions of The Betting and Gaming Duties Act 1981 authorising the use of the premises specified above for the purpose of gaming to which Section 13 of the said Act of 1981 applies.

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Note – This licence must be displayed at all times in a conspicuous position on the premises specified above.

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Form 3

HM Customs and Excise

Regulation 6

**Gaming Licence Duty**  
*(The Betting and Gaming Duties Act 1981)*

Return for the period \_\_\_\_\_ to \_\_\_\_\_

	Reference number	<i>Please send the completed return to the Collector of Customs and Excise, Book-keeper Branch 3, Custom House, Liverpool L3</i>
	Name of licence holder and name and address of club premises	<i>IDX to arrive no later than</i>

1. (a) Was more than one Customs and Excise gaming licence in force for the above premises during the period covered by this return? **\*Yes/No**
- (b) Did the club transfer gaming to or from the above premises during the period covered by this return? **\*Yes/No**
- (c) If the answer to (a) or (b) is 'Yes', please state the period for which you were the licence holder in respect of the above premises.
- From ..... to .....

2. Gross gaming yield for the period covered by this return, or the period shown at 1(c) above if appropriate:-

£

Calculation of payment in anticipation of gaming licence duty payable on gross gaming yield at 2 above.

Rate	Part of gross gaming yield	Amount payable £
2½%	[a] The first £225,000	
12½%	[a] The next £1,125,000	
25%	[a] The next £1,350,000	
33⅓%	The remainder	
	<b>Total</b>	

I enclose a cheque for £.....being the total amount payable

**Declaration by licence holder**

I, .....  
(Full name in BLOCK LETTERS)

declare that to the best of my knowledge and belief the information given above is true.

Signature ..... Date .....

\*Proprietor, partner, director or company secretary  
\*Delete as necessary [a] in the case of licences of short duration the appropriate part of gross gaming yield is to be substituted (see Regulation 6(3)).

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Form 4

HM Customs and Excise

Regulation 7

**Gaming Licence Duty**  
(The Betting and Gaming Duties Act 1981)

Return for the period \_\_\_\_\_ to \_\_\_\_\_

	Reference number	<i>Please send the completed return to the Collector of Customs and Excise, Book-keeper Branch 3, Custom House, Liverpool L3</i>
	Name of licence holder and name and address of club premises	<i>1DX to arrive no later than</i>

1. (a) Was more than one Customs and Excise gaming licence in force for the above premises during the period covered by this return? **\*Yes/No**
- (b) Did the club transfer gaming to or from the above premises during the period covered by this return? **\*Yes/No**
- (c) If the answer to (a) or (b) is 'Yes', please state the period for which you were the licence holder in respect of the above premises.

From .....to.....

2. Gross gaming yield for the period .....to .....or for the period shown at 1(c) above if appropriate:-

£

Calculation of gaming licence duty payable on gross gaming yield at 2 above.

Rate	Part of gross gaming yield	Amount payable £
2½%	[a] The first £450,000	
12½%	[a ] The next £2,250,000	
25%	[a] The next £2,700,000	
33⅓%	The remainder	
	Total	
	Deduct any payment made in anticipation of duty	
	Total duty enclosed	

I enclose a cheque for £.....being the total amount of duty payable

**Declaration by licence holder**

I, .....(insert full name)  
declare that to the best of my knowledge and belief the information given above is true.

Signature.....Date .....

\*Proprietor, partner, director or company secretary

\*Delete as necessary [a] in the case of licences of short duration the appropriate part of gross gaming yield is to be substituted (see Regulation 7(3)).



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Form 5

HM Customs and Excise

Regulation 8

### Gaming Licence Duty

(The Betting and Gaming Duties Act 1981)

## General Financial Return for the year ending 31 March

	Reference number	<i>Please complete this part and send it to the Collector of Customs and Excise, Book-keeper Branch 3, Custom House, Liverpool L3</i>
	Name of licence holder and name and address of club premises	<i>IDX to arrive no later than 31st August</i>

#### A. For completion by qualified accountant.

Gross gaming yield for the period 1 April 19 to 31 March 19

£

Certificate of qualified accountant.

I,....., being a member of.....(*professional body*)  
 certify that to the best of my knowledge and belief the above is a true statement of gross gaming yield for the period

from .....to .....  
 I am not a provider or an employee or director of a provider of the above premises.

Signature.....Date.....

#### B. For completion by licence holder

General financial return for the year from.....to .....  
 (*Enter the dates of the club's financial year which ended in the 12 months to 31 March this year*)

1. Amount of drop .....	£
2. Gross gaming yield.....	£
<b>Expenses and losses</b>	
3. Property costs: (a) Rent and rates .....	£
(b) Other ( <i>Please itemise on a separate sheet</i> ) .....	£
4. Loss on catering ( <i>if any</i> ) .....	£
5. Salaries and wages directly related to the club .....	£
6. Director's remuneration directly related to the club .....	£
7. Head office charges .....	£
8. Bad debts (net) .....	£
9. Gaming duty paid .....	£
10. Other expenses and losses ( <i>Please itemise on a separate sheet</i> ) .....	£
<b>Total Expenses and Losses</b>	<b>£</b>

#### Declaration by licence holder

I,.....(*insert full name*)  
 declare that to the best of my knowledge and belief the information given in Part B above is true.

Signature.....Date.....

\*Proprietor, partner, director or company secretary

\*Delete as necessary

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## EXPLANATORY NOTE

*(This note does not form part of the Regulations)*

These Regulations, which replace the Gaming Licence Duty Regulations, 1980 (S.I.1980/1147), introduce new arrangements for the payment of gaming licence duty. The new arrangements are as follows:

- (i) licence holders will be required to make pro-rata payments in anticipation of their final gaming licence duty liability for each half-year licence period, such payments being due within one month after the midpoint of each licence period; and
- (ii) payment of the final balance of gaming licence duty will be due within one month after the end of each licence period.

These Regulations, which also include some minor administrative changes in consequence of the new payment arrangements, apply to licences for periods commencing on or after 1 October 1991.