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SCHEDULES

SCHEDULE 28

PART 3: CONSEQUENTIAL AMENDMENTS AND REPEALS

PART 2

OTHER AMENDMENTS AND REPEALS

Customs and Excise Management Act 1979

10 CEMA 1979 is amended as follows

11 (1) Section 1(1) (interpretation) is amended as follows.

(2) In the definition of "the revenue trade provisions of the customs and excise Acts", after paragraph (f) insert—

"(g) the provisions of Part 3 of the Finance Act 2014;".

(3) In the definition of "revenue trader"—

(a) in paragraph (a)(ic), for "gaming within the meaning of the Betting and Gaming Duties Act 1981 (see section 33(1))" substitute " any activity that constitutes betting or gaming for the purposes of Part 3 of the Finance Act 2014 (see sections 150, 183 and 188) ",

(b) after paragraph (a)(id) insert—

"(ie) the management or administration of any Chapter 1 stake fund, Chapter 2 stake fund or gaming prize fund within the meaning of Part 3 of the Finance Act 2014 (see sections 134, 143 and 154);", and

(c) in paragraph (a)(ii) for "or (id)" substitute " , (id) or (ie) ".

12 After section 118BC insert—

"**118BCA Inspection powers: betting duties and remote gaming duty**

(1) Subsection (2) applies to premises if an officer has reasonable cause to believe that—

(a) betting facilities are being provided, have been provided or are to be provided there,

(b) a totalisator is being operated, has been operated or is to be operated there, or

(c) any business in respect of which a person is or may become liable to remote gaming duty is being carried on, has been carried on or is to be carried on there.

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(2) The officer may at any reasonable time enter and inspect the premises and inspect—

(a) accounts, records and other documents in the custody or control of a relevant person, and

(b) any relevant equipment.

(3) Subsection (1) does not permit an officer to enter or inspect a particular part of premises if—

(a) the officer has no reasonable cause to believe that paragraph (a), (b) or (as the case may be) (c) of that subsection is satisfied with respect to that particular part, and

(b) that part is used only as a dwelling.

(4) An officer may at any reasonable time (whether or not as part of an inspection under subsection (2)) require a relevant person or anyone acting on such a person's behalf—

(a) to open any relevant equipment, and

(b) to carry out any other operation that may be necessary to enable the officer to ascertain whether any general betting duty, pool betting duty or remote gaming duty is payable in respect of it and, if so, how much.

(5) A "relevant person" is a person—

(a) who by virtue of being a bookmaker, being treated by section 133 of the Finance Act 2014 as a bookmaker or providing facilities for making bets is liable to general betting duty,

(b) who by virtue of being a bookmaker is liable to pool betting duty,

(c) who by virtue of entering into arrangements for chargeable persons to participate in remote gaming is liable to remote gaming duty, or

(d) who is reasonably suspected by the officer of being, having been or being about to become liable as mentioned in paragraph (a), (b) or (c).

(6) "Relevant equipment" is equipment that is being, or that the officer reasonably suspects of having been or of being intended to be, used on the premises for or in connection with any activity that constitutes betting or gaming for the purposes of Part 3 of the Finance Act 2014 (see sections 150, 183 and 188).

(7) Expressions used in this section and Part 3 of the Finance Act 2014 have the same meanings in this section as in that Part."

13 (1) Section 118BD (inspection powers: supplementary provision) is amended as follows.

(2) In subsections (1) and (2), for "or 118BC," substitute " , 118BC or 118BCA, ".

(3) In subsection (3), for "and 118BC" substitute " , 118BC and 118BCA ".

14 In section 118G(1) (offence of failing comply with requirements imposed under Part 9A), for "or 118BC(4)" substitute " , 118BC(4) or 118BCA(4) ".

Finance Act 1994

15 FA 1994 is amended as follows.

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16 In section 12 (assessments to excise duty), in subsection (2)(c)—

(a) omit "1 or", and

(b) after "2012" insert " or Part 3 of the Finance Act 2014 ".

17 Omit section 13A(2)(ga) (relevant decision: double taxation relief repayment).

18 (1) Paragraph 6 of Schedule 5 (decisions subject to review and appeal) is amended as follows.

(2) Omit sub-paragraph (1)(a).

(3) In sub-paragraph (2)—

(a) omit paragraph (a), and

(b) in paragraph (b), for "that Act" substitute " the Betting and Gaming Duties Act 1981 ".

(4) Omit sub-paragraph (3).

Value Added Tax Act 1994

19 (1) Section 23A (meaning of "relevant machine game") of VATA 1994 is amended as follows.

(2) In subsection (2)(f), for "section 26A of the Betting and Gaming Duties Act 1981 (remote gaming duty: interpretation)" substitute " section 154(1) of the Finance Act 2014 (meaning of remote gaming) ".

(3) In subsection (3), in the definition of "real game of chance", for "the Betting and Gaming Duties Act 1981" substitute " Part 3 of the Finance Act 2014 (see section 188(1)(b)) ".

Finance Act 1997

20 (1) Schedule 1 to FA 1997 (gaming duty: administration and enforcement) is amended as follows.

(2) In paragraph 12(4), for "the offences" substitute " the offence ".

(3) In paragraph 16, for "general betting duty" substitute " bingo duty ".

Criminal Justice and Police Act 2001

21 Omit paragraph 27 of Schedule 1 to the Criminal Justice and Police Act 2001 (application of section 50 to power of seizure under paragraph 16(2) of Schedule 1 to BGDA 1981).

Gambling Act 2005

22 The Gambling Act 2005 is amended as follows.

23 In section 67 (remote operating licence), at the end insert—

"(4) The power of the Commission to issue a remote operating licence to the holder of a licence suspended or revoked pursuant to a direction given under Schedule 27 to the Finance Act 2014 is subject to paragraph 7 of that Schedule (requirement for HMRC's consent)."

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24 In section 118 (suspension of operating licence), after subsection (3) insert—

"(3A) The Commission must suspend an operating licence if directed to do so under paragraph 3 of Schedule 27 to the Finance Act 2014."

25 After that section insert—

"**118A Reinstatement**

(1) If an operating licence has been suspended in accordance with section 118(3A), the Commission must reinstate the licence if directed to do so under paragraph 4 or 5 of Schedule 27 to the Finance Act 2014.

(2) Where the Commission reinstate an operating licence it—

(a) must specify the time when the reinstatement takes effect, and

(b) may make the reinstatement subject to conditions."

26 In section 119 (revocation of operating licence), after subsection (3) insert—

"(3A) The Commission must revoke an operating licence if directed to do so under paragraph 6 of Schedule 27 to the Finance Act 2014."

Finance Act 2008

27 (1) The Table in paragraph 1 of Schedule 41 to FA 2008 (penalties: failure to notify and certain VAT and excise wrongdoing) is amended as follows.

(2) For the entries relating to general betting duty and pool betting duty substitute—

"General betting duty	Obligation to register under section 164(2) of FA 2014 (registration of persons liable etc for general betting duty).
Pool betting duty	Obligation to register under section 164(2) of FA 2014 (registration of persons liable etc for pool betting duty)."

(3) For the entry relating to remote gaming duty substitute—

"Remote gaming duty	Obligation to register under section 164(2) of FA 2014 (registration of persons liable etc for remote gaming duty)."

PROSPECTIVE

Finance Act 2009

28 FA 2009 is amended as follows.

29 The Table in paragraph 1 of Schedule 55 (penalty for failure to make returns etc) is amended as follows—

(a) in item 23 (general betting duty), for "paragraph 2 of Schedule 1 to BGDA 1981" substitute " section 166 of FA 2014 ",

(b) in item 24 (pool betting duty), for "paragraph 2A of Schedule 1 to BGDA 1981" substitute " section 166 of FA 2014 ", and

(c) in item 28 (remote gaming duty), for "26K of BGDA 1981" substitute " 166 of FA 2014 ".

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30 (1) The Table in paragraph 1 of Schedule 56 (penalty for failure to make payments on time) is amended as follows.

(2) For items 11H and 11I substitute—

"11H	General betting duty	Amount payable under section 142 of FA 2014	The date determined— (a) under section 142 of FA 2014, or (b) by or under regulations under section 163 or 167 of that Act, as the date by which the amount must be paid
11I	Pool betting duty	Amount payable under section 151 of FA 2014	The date determined— (a) under section 151 of FA 2014, or (b) by or under regulations under section 163 or 167 of that Act, as the date by which the amount must be paid"

(3) For item 11M substitute—

"11M	Remote gaming duty	Amount payable under section 162 of FA 2014	The date determined by or under regulations under section 163 or 167 of FA 2014 as the date by which the amount must be paid"

Finance Act 2012

31 (1) Schedule 24 to FA 2012 (machine games duty) is amended as follows.

(2) In paragraph 3(2), for "BGDA 1981" substitute " Part 3 of FA 2014 ".

(3) In paragraph 37(5), for "the offences" substitute " the offence ".

(4) In paragraph 38, for "remote gaming duty" substitute " bingo duty ".

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(iii)
- Sch. 31 para. 2(4A) inserted by 2017 c. 32 Sch. 14 para. 45(2)(c)
- Sch. 31 para. 3(1A) inserted by 2017 c. 32 Sch. 14 para. 45(3)(b)
- Sch. 31 para. 5(b) inserted by 2017 c. 32 Sch. 14 para. 45(4)(c)
- Sch. 31 para. 2(3)(a) words inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(ii)
- Sch. 31 para. 5(a) words inserted by 2017 c. 32 Sch. 14 para. 45(4)(b)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by 2017 c. 32 Sch. 14 para. 45(2)(a)(i)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by 2017 c. 32 Sch. 14 para. 45(4)(a)
- Sch. 32 para. 1(2)(b) inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(iii)
- Sch. 32 para. 1(3A) inserted by 2017 c. 32 Sch. 14 para. 46(2)(c)
- Sch. 32 para. 1(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(ii)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by 2017 c. 32 Sch. 14 para. 46(2)(a)(i)