



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *Gaming licence duty*

### 13 Gaming licences

- (1) The authority of a licence (to be known as a gaming licence) shall be required for all gaming by way of any games to which this section for the time being applies taking place on any premises at a time when a licence is in force as respects those premises under the Gaming Act 1968.
- (2) Subject to the provisions of paragraph 1 of Schedule 2 to this Act, a gaming licence shall be a licence for the period from 1st October in any year to 31st March in the following year, or from 1st April in any year to 30th September in that year (all dates inclusive).
- (3) Without prejudice to the following provisions of this section, the games to which this section applies are baccarat, punto banco, big six, blackjack, boule, chemin de fer, chuck-a-luck, craps, crown and anchor, faro, faro bank, hazard, poker dice, pontoon, French roulette, American roulette, trente et quarante, vingt-et-un, and wheel of fortune.
- (4) The Treasury may by order add to the games mentioned in subsection (3) above any game not for the time being mentioned in that subsection if it appears to the Treasury proper to do so for the protection of the revenue, having regard to the character of the game and the circumstances in which it is played.
- (5) Any reference in this section or in any order under subsection (4) above to a particular game shall include a reference to any game (by whatever name called) which is essentially similar to that game.

**14 Gaming licence duty**

- (1) A duty of excise shall be charged on gaming licences and, subject to the provisions of Schedule 2 to this Act, the amount of duty on a licence for any period in respect of the premises specified in the licence shall be—
- (a) £250 payable on application for the licence, plus
  - (b) a further sum payable after the end of that period and chargeable at the rates specified in the following Table on the gross gaming yield from the premises in that period.

TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £250,000	2 ½ per cent.
The next £500,000	5 per cent.
The next £1,750,000	10 per cent.
The remainder	20 per cent.

- (2) Subject to subsection (3) below, for the purposes of this section and Schedule 2 to this Act the gross gaming yield from any premises in any period shall consist of—
- (a) the receipts in that period from charges made in connection with gaming on the premises by way of any game to which section 13 above for the time being applies, being charges authorised by regulations under section 14(2) of the Gaming Act 1968 but exclusive of value added tax and of any charge the payment of which does no more than entitle a person to admission to the premises ; and
  - (b) where a provider of the premises (or a person acting on his behalf) is banker in relation to any such gaming as aforesaid, the difference between—
    - (i) the value in money or money's worth of the stakes staked with the banker in such gaming; and
    - (ii) the value in money or money's worth of the winnings paid by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.
- (3) The Treasury may amend subsection (2) above by order.

**15 Gaming without duly paid licence**

- (1) If at any time gaming takes place on any premises as respects which a licence is then in force under the Gaming Act 1968 by way of any game to which section 13 above then applies then, unless a person who is a provider of those premises—
- (a) holds a gaming licence which is then in force, and
  - (b) has paid all amounts of gaming licence duty which are payable (or which he reasonably believes are payable) by him before that time,
- every provider of those premises and every person concerned in the organisation or management of the gaming shall be guilty of an offence and liable—
- (i) on summary conviction, to a penalty of the prescribed sum or to imprisonment for a term not exceeding six months or to both ;

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

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- (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.
- (2) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting—
  - (a) that an offence under subsection (1) above is being, has been, or is about to be committed on any premises, or
  - (b) that evidence of any such offence is to be found there,he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within fourteen days from the time of the issue of the warrant and search them.
- (3) An officer who enters premises under the authority of such a warrant may—
  - (a) seize and remove any records, accounts or other documents, money or valuable thing, instrument or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and
  - (b) search any person found on the premises whom he has reasonable cause to believe to be concerned in the organisation or management of gaming on the premises.

## **16 Supplementary provisions as to gaming licence duty**

- (1) Schedule 2 to this Act (supplementary provisions as to gaming licence duty) shall have effect.
- (2) In sections 13 to 15 above and in Schedule 2 to this Act—
  - " premises " includes any place and any means of transport, and
  - " provider ", in relation to any premises used for gaming, means any person having a right to control the admission of persons to those premises, whether or not he also has a right to control the admission of persons to the gaming.
- (3) In proceedings relating to gaming licence duty under the customs and excise Acts an averment in any process that a particular game is essentially similar to another particular game shall, until the contrary is proved, be sufficient evidence that it is so.