

Status: Point in time view as at 29/03/1997.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1

Section 12(2).

BETTING DUTIES

Definitions

1 In this Schedule—

“general betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of general betting duty [^{F1}or would or might involve such sums becoming so payable if on-course bets were not excluded from that duty];

“general betting operations” means betting operations which do not involve liability to pool betting duty;

“pool betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of pool betting duty.

Textual Amendments

F1 Words added by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), [s. 3\(3\)\(a\)\(b\)\(4\)](#)

General administration

- 2 (1) General betting duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations of the Commissioners.
- (2) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of general betting duty or for the protection of the revenue from general betting duty.
- (3) Regulations under this paragraph may in particular—
- (a) provide for payments on account of the duty which may become chargeable to be made in advance by means of stamps or otherwise, and for that purpose apply, with any necessary adaptations, any of the provisions of the ^{M1}Stamp Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the ^{M2}Forgery Act 1913);

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- (b) provide for such payments to be made through the persons providing, at the place where any event is or is to be held, facilities for persons engaging or proposing to engage at that place in an activity by reason of which they are or may be or become liable for duty;
 - (c) require persons providing such facilities as aforesaid at any place to perform other functions in connection with the payment of or accounting for duty by persons engaging or proposing to engage as aforesaid at that place, including the refusal to any of the last-mentioned persons of access to that place unless the requirements of any regulations made by virtue of paragraph (a) or (b) above have been complied with;
 - (d) otherwise provide for the giving of security by means of a deposit or otherwise for duty or to become due.
- (4) Regulations under this paragraph may also in particular include provision—
- (a) for the furnishing to such persons or displaying in such manner of such information or records as the regulations may require by persons engaging or proposing to engage in any activity by reason of which they are or may be or become liable for duty [^{F2}or would be or might be or become liable for duty if on-course bets were not excluded from duty], and by persons providing facilities for another to engage in such activity or entering into any transaction with another in the course of any such activity of his;
 - (b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
 - (c) for the inspection of the accounts, records and other documents of persons engaging or suspected of engaging in any such activity, and of premises or equipment used or suspected of being used by such persons for or in connection with any such activity and of any other premises where any such activity is carried on.

Textual Amendments

F2 Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), **s. 3(b)(4)**

Marginal Citations

M1 1891 c. 38(114).

M2 1913 c. 27.

VALID FROM 24/07/2002

- [^{F3}2A (1) Pool betting duty shall be under the care and management of the Commissioners.
- (2) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of pool betting duty or for the protection of the revenue from pool betting duty.
 - (3) Regulations under sub-paragraph (2) above may in particular—
 - (a) provide for payments on account of pool betting duty which may become chargeable to be made in advance;

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(b) provide for the giving of security by means of a deposit or otherwise for duty due or to become due.]

Textual Amendments

F3 Sch. 1 para. 2A inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(7), Sch. 4 Pt. 1 para. 10(3)

3 Pool betting duty shall be under the care and management of the Commissioners, and shall be paid at such times as the Commissioners may direct.

Notification to Commissioners as to carrying on of betting business

- 4
- (1) Any person who intends to carry on a general betting business which is not also a pool betting business shall, not less than one week before he begins to carry on the business, notify the Commissioners that he intends to carry it on.
 - (2) Subject to sub-paragraphs (3) and (4) below, any person who intends to carry on a general betting business or a pool betting business shall, not later than the date when he first uses any premises or totalisator for the purposes of the business, make entry of those premises or that totalisator with the Commissioners.
 - (3) A person shall not be required by sub-paragraph (2) above to make entry of premises used for the purposes of the business in connection only with general betting operations; but he shall, not later than the date when he first uses any premises for the purposes of the business in connection with general betting operations, notify the Commissioners of those premises being so used (whether or not he is also required by sub-paragraph (2) above to make entry of them).
 - (4) Where a bookmaker carries on a business which involves or may involve any sums becoming payable by him by way of pool betting duty in respect of bets made by way of coupon betting, he shall not be required by sub-paragraph (2) above to make entry of premises used for the purposes of the business in connection only with coupon betting operations; but he shall, not later than the date when he first uses any premises for the purposes of the business in connection with such operations, notify the Commissioners of those premises being so used (whether or not he is also required by sub-paragraph (2) above to make entry of them).
 - (5) Any bookmaker carrying on a business of the kind mentioned in sub-paragraph (4) above shall notify the Commissioners of the name of any person acting as his agent for receiving or negotiating bets made by way of coupon betting or otherwise conducting coupon betting operations, and the address of any such person (including any address at which he so acts).
 - (6) Any reference in sub-paragraphs (4) and (5) above to a bookmaker includes a reference to the Horserace Totalisator Board.

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Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business unless he holds a permit authorising him to carry on that business granted by the Commissioners in respect of any premises or totalisator in respect of which he has made entry or given notice in accordance with paragraph 4(2) or (4) above.
- (2) A permit under this paragraph shall be granted by the Commissioners within fourteen days of the date when application is made for it, and shall continue in force unless and until revoked under paragraph 12(3) below, except that—
- (a) the Commissioners may refuse to grant such a permit to any person or in respect of any premises or totalisator if within the twelve months immediately preceding the application a previous permit under this paragraph granted to that person or in respect of those premises or that totalisator has been revoked under the said paragraph 12(3); and
 - (b) the Commissioners may at any time revoke such a permit by notice in writing to the holder if it appears to them that the holder is not carrying on a business for which such a permit is required or is not using the premises or totalisator in respect of which the permit was granted for the purposes of such a business.

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a general betting business or a pool betting business shall—
- (a) keep in relation to the business such books, records and accounts in such form as the Commissioners may direct,
 - (b) for at least six months or such shorter or longer period as the Commissioners may direct, preserve any books, records and accounts directed to be kept by him under paragraph (a) above and any other books, records, accounts or documents relating to the business, on premises specified in sub-paragraph (2) below,
 - (c) permit any officer authorised in that behalf by the Commissioners to enter on any premises used for the purposes of the business, and, where the business is a general betting business, to remain on the premises at any time while they are being used, or when the officer has reasonable cause to believe that they are likely to be used, for the conduct of betting operations, and
 - (d) permit any officer so authorised to inspect any totalisator used for the purposes of the business, and to inspect and take copies of any books, records, accounts or other documents in his possession or power or on any premises used for the purposes of the business, being books, records, accounts or documents which relate or appear to relate to the business.
- (2) The premises on which a person is to preserve any books, records, accounts or other documents under sub-paragraph (1)(b) above are—
- (a) in the case of books, records, accounts and other documents relating to general betting operations, such of the premises used for the purposes of the business as the Commissioners may direct;

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- (b) in the case of books, records, accounts and other documents relating to coupon betting operations, premises about which the Commissioners have been notified in accordance with paragraph 4(4) above; and
 - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.
- (3) The power of the Commissioners under sub-paragraph (1)(b) above to give directions as to the period for which a person is to preserve any books, records, accounts or documents relating to the business carried on by him shall be exercisable either in any particular case or in relation to any particular class of such books, records, accounts or documents.
- 7 Any person for the time being carrying on a general betting business or a pool betting business, and any other person employed in, or having functions in connection with, any such business (including in particular the accountant referred to in Schedule 5 to the ^{M3}Betting, Gaming and Lotteries Act 1963) [^{F4}or Schedule 8 to the ^{M4}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985], shall, if required so to do by the Commissioners or any officer authorised in that behalf by the Commissioners—
- (a) produce, at a time and place to be specified by the Commissioners or the officer, any such books, records, accounts or documents relating to the business,
 - (b) make, at times and to persons to be so specified, such returns relating to the business, and
 - (c) give such other information relating to the business,
- as the Commissioners or the officer may require.

Textual Amendments

F4 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 Pt. I para. 11\(1\)](#)

Marginal Citations

M3 [1963 c. 2\(12:1\)](#).

M4 [S.I. 1985/1204 \(N.I. 11\)](#).

- 8 Paragraphs 6 and 7 above shall apply to any agent of a bookmaker or of the Horserace Totalisator Board, being an agent whose name is required under paragraph 4(5) above to be notified to the Commissioners, as they apply to the bookmaker or the Board, except that in relation to any such agent—
- (a) the place at which he is required to preserve books, records, accounts and other documents shall be an address notified under paragraph 4(5) as an address at which he acts, and
 - (b) any reference to the business of the bookmaker or the Board shall include any of the agent's activities in connection with the business.
- 9 (1) The provisions of this paragraph shall apply to a bookmaker at any time when any person is for the time being, or has at any time during the immediately preceding two months been, authorised by that bookmaker to act as his agent for receiving or

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negotiating bets or otherwise conducting betting operations, other than such bets or operations as involve liability only to pool betting duty.

- (2) The bookmaker shall maintain at any of his premises to which bets received by any such person as aforesaid as the bookmaker's agent are or were transmitted, or, if in the case of any such premises the Commissioners think fit, at such other places as the Commissioners may allow, a record in such form and containing such particulars as the Commissioners may direct in respect of any such person who is for the time being, and any such person who has at any time during the said two months been but is no longer authorised as aforesaid, being in either case a person by or on whose behalf bets received as aforesaid are or were transmitted to those premises.
- (3) A bookmaker shall not be guilty of contravening or failing to comply with the provisions of sub-paragraph (2) above by reason of a failure to make an entry or alteration in the record if that entry or alteration is made before six o'clock in the evening of the day after that on which the happening which necessitated the entry or alteration took place.

Powers to enter premises and obtain information

- 10 (1) Where in the case of any track or other premises an officer has reason to believe that bookmaking on events taking place thereon is being or is to be carried on, or that facilities for sponsored pool betting on those events are being or are to be provided, or that a totalisator is being or is to be operated in connection with those events, at a place on those premises or on any ground or premises adjacent thereto, he shall be entitled for the purpose of exercising the powers conferred by this paragraph to be admitted without payment to that place, and he may require—
 - (a) any person who appears to him to be or intend carrying on bookmaking, providing such facilities or operating a totalisator there to give such information as he may demand and to produce to him any accounts, records, or other documents which appear to him to be connected with the business of bookmaking or with the provision of those facilities or the operation of that totalisator or which it appears to him will establish the identity of that person; and
 - (b) any person who appears to him to have made a bet there with any bookmaker, or through the persons providing any such facilities, or by means of a totalisator, to give such information with respect to the bet as he may demand and to produce to him any document in connection with the bet supplied to that person by the bookmaker, the persons providing those facilities, or the operator of that totalisator, as the case may be,
 and any such person as aforesaid shall comply with any such requirement.
- (2) Where an officer—
 - (a) has reason to believe that any person who is not a bookmaker is holding himself out as mentioned in section 12(1) of this Act at any place, and
 - (b) has reason to suspect that person to have become liable by virtue of that section to pay an amount by way of general betting duty or pool betting duty,
 the officer shall have the like powers with respect to that place as if the person so holding himself out were a bookmaker and that place were such a place as is mentioned in sub-paragraph (1) above.

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Power of Commissioners to estimate general betting duty payable

^{F5}11

Textual Amendments

F5 Sch. 1 para. 11 repealed (1.1.1995) by s. 258, Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

Disputes as to computation of pool betting duty

- 12 (1) If there arises between the Commissioners and a person carrying on a pool betting business any dispute as to the basis on which the pool betting duty payable by that person should be computed in connection with betting in accordance with any particular terms—
- (a) the Commissioners shall by notice in writing to that person specify what in their opinion that basis should be, and
 - (b) in connection with betting in accordance with those terms the amount from time to time computed in accordance with that basis shall be recoverable as the duty properly due.
- (2) If a person notified under sub-paragraph (1) above disputes the correctness of the basis specified by the notice—
- (a) he may at any time within three months of the date of the notice, and subject to his having paid and continuing to pay the full amount which, in accordance with that basis, is due from him by way of duty, apply to the High Court or, in Scotland, to the Court of Session for a declaration as to the basis on which duty should be computed in connection with betting in accordance with the terms in question; and
 - (b) if on any such application the Court makes a declaration specifying a different basis from that specified in the notice, the notice shall be amended accordingly and any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of the overpayment at such rate as the Court may determine or, as the case may be, any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- (3) If, after a notice under sub-paragraph (1) above has been given to any person in respect of betting in accordance with particular terms, any amount determined in accordance with the basis specified in that notice which has become due from that person by way of pool betting duty in respect of such betting is not paid in accordance with paragraph 3 above, the Commissioners may by notice in writing to that person revoke his permit under paragraph 5 above.

Enforcement

- 13 ^{F6}(1) Where any person—
- (a) fails to pay any general betting duty or pool betting duty payable by him, or
 - (b) contravenes or fails to comply with any of the provisions of, or of any regulations made under, any of paragraphs 2, 4 and 6 to 10 above,

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his failure to pay, contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which, in the case of a failure to pay, shall be calculated by reference to the amount of duty payable.

- (2) Any such failure to pay as is mentioned in sub-paragraph (1)(a) above shall also attract daily penalties.
- (2A) Any person who obstructs any officer in the exercise of his functions in relation to general betting duty or pool betting duty shall be guilty of an offence and liable on summary conviction to a penalty of level 4 on the standard scale.]
- (3) Any person who—
- (a) in connection with general betting duty or pool betting 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 . . . ^{F7}, or
 - ^{F8}(aa) in that connection, with intent to deceive, produces or makes use of any book, account, record, 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 by him or any other person of general betting duty or pool betting duty,
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, or to imprisonment for a term not exceeding six months or to both, or
 - (ii) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding ^{F9}the maximum term] or to both.

^{F10}(4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.]

Textual Amendments

- F6** Sch. 1 para. 13(1)(2) and (2A) substituted (1.1.1995) for para. 13(1)(2) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F7** Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, **Sch. 14 Pt. I** Note 3
- F8** Sch. 1 para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(4)(b)(6)**
- F9** Words substituted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(4)(c)(6)**
- F10** Sch. 1 para. 13(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), **s. 12(4)(d)(6)**

Modifications etc. (not altering text)

- C1** Para. 13(3) amended by Finance Act 1985 (c. 54, SIF 12:2) s. 10(5)(6)(f)

- 14 (1) If any person carries on any business in contravention of paragraph 5(1) above he shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding six months or to both; or

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- (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both;
- and in a case where the person has so carried on the business after receiving notice under paragraph 12(3) above, he shall be liable on summary conviction to an additional penalty of £25 for each day after the date of that notice on which he has so carried on his business.
- (2) Where a person is convicted of an offence under sub-paragraph (1) above and the offence continues after the conviction, he shall be guilty of a further offence under that sub-paragraph and may, on conviction, be punished accordingly.
- (3) If at any time the holder of a permit under paragraph 5 above fails to produce his permit for examination within such period, and at such time and place, as may be ^{F11} . . . required by an officer, [^{F12}his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

Textual Amendments

- F11** Word in Sch. 1 para. 14(3) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62(2)(a), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.
- F12** Words in Sch. 1 para. 14(2)(b) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 62(2)(b) (with s. 19(3)); S.I. 1994/2679, art. 3.

- 15 (1) Where, on the conviction of any person of an offence under [^{F13}paragraph 13(3) above] in connection with general betting duty ^{F14} . . . the Commissioners—
- (a) certify to the court by or before whom that person is so convicted that [^{F15}there has been at least one previous occasion on which that or another person has been either—
- (i) convicted of an offence under paragraph 13(3) above; or
- (ii) assessed to a penalty to which he was liable under section 8 of the Finance Act 1994 (penalty for evasion),
- in respect of conduct taking place] in the course of the operation of the same premises as a betting office and while the same person has been the holder of a betting office licence in respect thereof, and
- (b) make application to that court for effect to be given to this sub-paragraph, that court shall order that the betting office licence in respect of those premises shall be forfeited and cancelled.
- (2) A licence shall not be forfeited or cancelled under such an order made by a court in England or Wales [^{F16}or Northern Ireland]—
- (a) until the date of expiration of the period within which notice of appeal against the conviction which gave rise to the order may be given, or
- (b) if notice of appeal against that conviction is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal, or
- (c) if on any such appeal the appeal is allowed.
- (3) A licence shall not be forfeited or cancelled under such an order made by a court in Scotland—

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- (a) until the expiration of the period of fourteen days commencing with the date on which the order was made, or
 - (b) if an appeal against the conviction which gave rise to the order is begun within the said period, until the date when that appeal is determined or abandoned or deemed to have been abandoned, or
 - (c) if on any such appeal the appeal is allowed.
- (4) Where a betting office licence held by any person in respect of any premises is forfeited and cancelled in pursuance of an order under subparagraph (1) above, the clerk of the court by whom the order was made shall, unless he is also clerk to the appropriate authority within the meaning of Schedule 1 to the ^{M5}Betting, Gaming and Lotteries Act 1963 who last either granted or renewed the licence, send a copy of the order to the clerk to that authority; and, without prejudice to the renewal by that authority of any other betting office licence held by that person, that authority shall, notwithstanding anything in paragraph 20(1) of the said Schedule 1, refuse any application by that person for the grant of a new betting office licence in respect of those or any other premises [^{F17}in England, Wales or Scotland] made less than twelve months after that forfeiture and cancellation.
- ^{F18}(5) Subject to sub-paragraph (6) below, where under sub-paragraph (1) above a court orders that a betting office licence held by a person in respect of premises in Northern Ireland shall be forfeited and cancelled, no court of summary jurisdiction shall entertain an application by that person for the grant (or provisional grant) of a new betting office licence in respect of those premises or any other premises situated in the same petty sessions district as those premises made less than twelve months after that forfeiture and cancellation.
- (6) Sub-paragraph (5) above—
- (a) shall not prejudice the right of such a person as is mentioned in that sub-paragraph to seek the renewal of any betting office licence (other than that which is forfeited) which he holds; and
 - (b) applies notwithstanding anything in Article 12 of the ^{M6}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

Textual Amendments

- F13** Words in [Sch. 1 para. 15\(1\)](#) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. V para. 62\(3\)\(a\)](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679, art. 3](#).
- F14** Words in [Sch. 1 para. 15\(1\)](#) repealed (1.1.1995) by [1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62\(3\)\(a\), Sch. 26 Pt. III Note](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679, art. 3](#).
- F15** Words in [Sch. 1 para. 15\(1\)\(a\)](#) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. V para. 62\(3\)\(b\)](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679, art. 3](#).
- F16** Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 11\(2\)\(a\)](#)
- F17** Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 11\(2\)\(b\)](#)
- F18** Sub-paras (5) and (6) inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 11\(2\)\(c\)](#)

Marginal Citations

- M5** [1963 c. 2\(12:1\)](#).
- M6** [S.I. 1985/1204 \(N.I. 11\)](#).

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- 16 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M7}Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence in connection with general betting duty is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [^{F19}one month] from the time of the issue of the warrant and search them.
- (2) 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 carrying on bookmaking on the premises.

Textual Amendments

F19 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, **Sch. 6 Pt. II para. 39(b)**

Modifications etc. (not altering text)

C2 [Sch. 1 para. 16\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 52-54, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 27](#); [S.I. 2003/708, art. 2\(a\)\(c\)\(j\)](#)

C3 Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, **Sch. 1 Pt. 1 para. 27**; [S.I. 2003/708, art. 2\(a\)\(j\)](#)

Marginal Citations

M7 [1975 c. 21\(39:1\)](#).

^{F20}SCHEDULE 2

Sections 13(2), 14(1) and 16.

Textual Amendments

F20 [Sch. 2](#) repealed (with effect in relation to any gaming on or after 1.10.1997) by [Finance Act 1997 \(c. 16\)](#), s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10)

Status: Point in time view as at 29/03/1997.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULE 3

Sections 17(1) and 20.

BINGO DUTY

PART I

EXEMPTION FROM DUTY

Domestic bingo

- 1 Bingo duty shall not be charged in respect of bingo played both in a private dwelling and on a domestic occasion.

Small-scale bingo

- [^{F212} (1) Bingo duty shall not be charged in respect of bingo promoted by any person and played on any day in a week (the “chargeable week”) at any premises, other than premises which are licensed under the ^{M8}Gaming Act 1968 [^{F22} or under Chapter II of Part III of the ^{M9}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985]], if—

- [^{F23}(a) a person’s eligibility to participate in that bingo depends upon his being a member of a particular society or his being a guest of such a member or of the society;]
- (b) in any other case—
- (i) the total value of the prizes won on any day in a relevant week at those premises in bingo promoted by that person does not exceed [^{F24}£500]; and
 - (ii) the total value of the prizes won during any relevant week at those premises in bingo promoted by that person does not exceed [^{F25}£1,500].

- [^{F26}(1A) Where the total value of the card money taken in the bingo in question played at any premises exceeds during, or on any day in, a relevant week the total value of the prizes won in that bingo during that week or, as the case may be, on that day, any reference in sub-paragraph (1) above to the total value of the prizes so won shall be read as a reference to the total of the card money so taken.

In this sub-paragraph “card money” means money taken by or on behalf of the promoter of the bingo as payment by players for their cards (within the meaning of section 17(3) of this Act)]

- (2) In sub-paragraph (1) above—
- “relevant week”, in relation to any chargeable week, means (subject to sub-paragraph (3) below that week or any of the preceding twelve weeks; and
- “society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such club, institution, organisation or association but a branch or section

Status: Point in time view as at 29/03/1997.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

shall not be treated as a separate branch or section unless it occupies separate premises.

- (3) For the purposes of this paragraph there shall be disregarded any bingo which—
- (a) is played in any week beginning before 27th September 1982; or
 - (b) is exempt from duty by virtue of paragraph 5 or 6 below.

Textual Amendments

- F21** Para. 2 substituted for paras. 2-4 by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(2)**
- F22** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 12(1)**
- F23** Sch. 3 para. 2(1)(a) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of Finance (No. 2) Act 1992 (c. 48), s. 7(2)
- F24** “£500” substituted by S.I. 1989/1357, **art. 2**
- F25** “£1,500” substituted by S.I. 1989/1357, **art. 2**
- F26** Para. 2(1A) inserted by Finance Act 1983 (c. 28, SIF 12:2), s. 5(1)

Marginal Citations

- M8** 1968 c. 65(12:1).
- M9** S.I. 1985/1204 (N.I. 11).

VALID FROM 10/07/2003

- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and
 - (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to sub-paragraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

Status: Point in time view as at 29/03/1997.

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VALID FROM 10/07/2003

Non-profit-making bingo

- 2B In calculating liability to bingo duty no account shall be taken of bingo to which there apply (without any exception or modification by virtue of regulations) both—
- (a) section 3 of the Gaming Act 1968 or Article 56 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (prohibition on charging for participation), and
 - (b) section 4 of that Act or Article 57 of that Order (prohibition of levy on stakes or winnings).

Small-scale amusements provided commercially

- 5 (1) Bingo duty shall not be charged in respect of bingo played in compliance with the conditions of this paragraph—
- (a) on any premises in respect of which a permit under section 16 of the ^{M10}Lotteries and Amusements Act 1976 (provision of amusements with prizes) has been granted in accordance with Schedule 3 to that Act and is for the time being in force;
 - [^{F27}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M11}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
 - (b) on any premises in respect of which there is for the time being in force both [^{F28}an amusement machine licence] under this Act and a permit granted under section 34 of the ^{M12}Gaming Act 1968, not being premises in respect of which a club or a miners' welfare institute within the meaning of the Gaming Act 1968 is for the time being registered under Part III of that Act; or
 - (c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.
- (2) The conditions of this paragraph are that—
- (a) the amount payable by any person for a card for any one game of bingo does not exceed 20p;
 - (b) the total amount taken as payment by players for their cards for any one games does not exceed £10;
 - (c) no money prize exceeding 20p is distributed or offered;
 - (d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money's worth by taking part in any gaming or in any lottery; and

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- (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

Textual Amendments

- F27** Para. 5(1)(aa) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(2) (as to commencement see s. 6(3)(5) and S.R. (N.I.) 1987 Nos. 6, 185)
- F28** Words in Sch. 3 para. 5(1)(b) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 10(a).

Modifications etc. (not altering text)

- C4** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of S.I. 1995/2374, art. 5(a)
- C5** Sch. 3 para. 5(2)(b): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £100 by virtue of S.I. 1995/2374, art. 5(b)
- C6** Sch. 3 para. 5(2)(c): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(c) there were substituted the sum of £1 by virtue of S.I. 1995/2374, art. 5(c) (which art. 5(c) was revoked (11.8.1997) by S.I. 1997/1714, art. 2)

Marginal Citations

- M10** 1976 c. 32(12:1).
- M11** S.I. 1985/1204 (N.I. 11).
- M12** 1968 c. 65(12:1).

Machine bingo

- 6 Bingo duty shall not be charged in respect of bingo played by means of [F29 an amusement machine] the provision of which on premises requires the authority of an excise licence under section 21 of this Act.

Textual Amendments

- F29** Words in Sch. 3 para. 6 substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 10(b).

Power to increase limits of exemptions

- 7 The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

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PART II

SUPPLEMENTARY PROVISIONS

Definitions

- 8 In this Part of this Schedule—
- “bingo-promotor” means a person who promotes the playing of bingo chargeable with bingo duty;
 - “prescribed” means prescribed by regulations;
 - “regulations” means regulations of the Commissioners made under this Part of this Schedule.

General administration

- 9 (1) Bingo duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations.
- (2) Without prejudice to any other provision of this Schedule, regulations may provide for any matter for which provision appears to the Commissioners to be necessary for the administration or enforcement of bingo duty, or for the protection of the revenue in respect of that duty.

Notification to Commissioners by, and registration of, bingo-promoters

- 10 (1) Any person who intends to promote the playing of bingo which will, or may, be chargeable with bingo duty shall, not less than fourteen days before the first day on which bingo is to be played, notify the Commissioners of his intention, specifying the premises on which the bingo is to be played, and applying to be registered as a bingo-promoter.

[^{F30}(1A) Any person who is a bingo-promoter but is not registered as such and is not a person to whom sub-paragraph (1) above applies shall within five days of the date on which he became a bingo-promoter (disregarding any day which is a Saturday or a Sunday or a Bank Holiday) notify the Commissioners of that fact and of the place where the bingo was and (if he intends to continue to promote the playing of bingo which will or may be chargeable with duty) is to be played and apply to be registered as a bingo-promoter.]

- (2) Where a person [^{F31}gives notice to the Commissioners under sub-paragraph (1) or (1A) above], he shall be entitled to be registered by the Commissioners, except that the Commissioners may, where it appears to them to be requisite for the security of the revenue to do so, impose as a condition of a person’s registration, or may subsequently impose as a condition of the continuance in force of his registration, a requirement that he shall give such security (or further security) by way of deposit or otherwise for any bingo duty which he is, or may become, liable to pay as the Commissioners may from time to time require.

[^{F32}Conditions shall not be imposed under this sub-paragraph if the premises at which the bingo in question is or is to be played are not licensed under the ^{M13}Gaming

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Act 1968]^{F33} or under Chapter II of Part III of the^{M14} Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

- (3) Where, in the case of a person who is for the time being registered as a bingo-promoter, the Commissioners exercise their power under sub-paragraph (2) above to impose, as a condition of the continuance in force of his registration, a requirement that he shall give security or further security, and he does not give it, the Commissioners may cancel his registration but without prejudice to his right to apply again to be registered.

Textual Amendments

- F30** Para. 10(1A) inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(a)
F31 Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
F32 Words inserted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(3)(b)
F33 Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(3)

Marginal Citations

- M13** 1968 c. 65(12:1).
M14 S.I. 1985/1204 (N.I. 11).

Announcement of prizes

- 11 A bingo-promoter shall ensure that, before the beginning of any game of bingo promoted by him, the value of any prize to be won in the game is made known to the players in accordance with such requirements as may be prescribed for the purposes of this paragraph.

Books, records, accounts, etc.

- 12 (1) A [^{F34}promoter of bingo other than bingo which is exempt from duty by virtue of [^{F35}Part I of this Schedule]] shall keep such books, records and accounts as may be prescribed, or as the Commissioners may direct either generally or in a particular case.
- (2) Any such books, records and accounts—
- (a) shall be preserved for at least two years or such shorter period as the Commissioners may in any particular case direct, and
- (b) shall be kept in such form as the Commissioners may direct either generally or in a particular case;
- and different directions under this sub-paragraph may be given by the Commissioners in relation to different cases or to different classes of books, records or accounts.
- (3) [^{F36}Any such promoter of bingo] shall, if so required by the Commissioners or an officer—
- (a) produce, at a time and place specified in the requirement, such books, records, accounts or documents relating to the playing of bingo promoted by him as may be so specified, and

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(b) give such other information relating thereto as may be so specified.

(4) Without prejudice to the foregoing provisions of this paragraph, regulations may include provision requiring [^{F37}such promoters of bingo as aforesaid] to keep and, if required by the Commissioners or an officer, to produce for inspection records showing the value of prizes won at bingo.

Textual Amendments

F34 Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(4)(a)

F35 Words in Sch. 3 para. 12(1) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of Finance (No. 2) Act 1992 (c. 48), s. 7(3)

F36 Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(4)(b)

F37 Words substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, Sch. 6 Pt. IV para. 5(4)(c)

Powers to enter premises and obtain information

- 13 (1) Any officer may, without paying, enter on any premises where bingo is played or on which he has reasonable cause to suspect that bingo has been or is about to be played, and inspect the premises and anything whatsoever which he finds there; and he may further—
- (a) require any person concerned with the management of the premises to provide him with information with respect to activities carried on there;
 - (b) require any person on the premises who appears to him to be, or to have been, playing any game to provide him with information with respect to the game and, in particular, to produce to him any document or thing in his possession which is or was used in connection with the playing of the game.
- (2) An officer who enters any premises in the exercise of powers conferred by this paragraph shall be permitted to remain there at any time when the premises are being used for gaming, or when he has reasonable cause to suspect that they are about to be so used.

Power to estimate duty

^{F38}14

Textual Amendments

F38 Sch. 3 para. 14 repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

Disputes as to computation of duty

- 15 (1) Without prejudice to paragraph 14 above, if any dispute arises between the Commissioners and [^{F39}a promoter of bingo as to the amount taken by him or on his behalf on a particular occasion as payment by players for cards or as to the value of the prizes won in bingo promoted by him or by any other promoter on one or more occasions,], then—

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- (a) the Commissioners shall by notice in writing to [^{F40}the promoter] specify what in their opinion the amount or value is; and
 - (b) the amount of duty [^{F41}(if any)] chargeable to, and recoverable from, the promoter shall be computed in accordance with that opinion.
- (2) If the promoter disputes the Commissioners' opinion as to the said amount or value, he may at any time within three months of the date of the notice, and subject to his having paid the full amount of duty which in accordance with that opinion (as stated in the notice) is due from him, apply to the High Court or, in Scotland, the Court of Session for a declaration as to what the said amount or value is.
- (3) If on an application under sub-paragraph (2) above the court makes a declaration specifying a different amount or value from that specified in the Commissioners' notice, then—
 - (a) the notice shall be amended accordingly;
 - (b) any amount by which duty is found to have been overpaid shall be repaid by the Commissioners together with interest thereon from the date of overpayment at such rate as the court may determine;
 - (c) any amount by which duty is found to have been underpaid shall be recoverable as duty properly due.
- [^{F42}(4) In any case where a promoter of bingo disputes the amount of duty chargeable to and recoverable from him by reference to bingo which is chargeable to duty by reason only that one or other (or both) of the conditions specified in sub-paragraph (1)(a) of paragraph 2 above is not satisfied with respect to that bingo, any information obtained in pursuance of this Schedule relating to bingo promoted by any other person may be disclosed to him and shall be admissible in evidence in any proceedings against him.]

Textual Amendments

- F39** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(5\)\(a\)](#)
- F40** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(5\)\(b\)](#)
- F41** Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(5\)\(c\)](#)
- F42** [Para. 15\(4\)](#) inserted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 5\(6\)](#)

Enforcement

- 16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [^{F43}seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo (being bingo which is or may be chargeable with bingo duty) where the promoter is not registered by the Commissioners in accordance with paragraph 10 above; or

Status: Point in time view as at 29/03/1997.

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(b) is knowingly concerned with the combination of any game of bingo with other bingo contrary to section 19(2) of this Act,

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; or
- (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

(3) [^{F44}Where any person]—

- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
- (b) fails to comply with any requirement made of him by or under any such provision,

[^{F45}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

^{F46}(4)

Textual Amendments

F43 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), [s. 12\(1\)\(c\)\(6\)](#)

F44 Words in [Sch. 3 para. 16\(3\)](#) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. V para. 64\(1\)\(a\)](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679](#), [art. 3](#).

F45 Words in [Sch. 3 para. 16\(3\)](#) substituted (1.1.1995) by [1994 c. 9, s. 9](#), [Sch. 4 Pt. V para. 64\(1\)\(b\)](#) (with [s. 19\(3\)](#)); [S.I. 1994/2679](#), [art. 3](#).

F46 [Sch. 3 para. 16\(4\)](#) repealed (1.1.1995) by [1994 c. 9, s. 258](#), [Sch. 4 Pt. V para. 64\(2\)](#), [Sch. 26 Pt. III](#) Note (with [s. 19\(3\)](#)); [S.I. 1994/2679](#), [art. 3](#).

17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M15}Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence under paragraph 16 above is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [^{F47}one month] from the time of the issue of the warrant and search them.

(2) An officer who enters premises under the authority of such a warrant may—

- (a) seize and remove any books, records, accounts, documents, money or valuable thing, and any instrument, device, apparatus 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 with the promotion of bingo or, as the case may be, with the management of any premises used for the purpose of playing bingo.

Status: Point in time view as at 29/03/1997.

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Textual Amendments

F47 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\)](#), s. 119, [Sch. 6 Pt. II para. 39\(c\)](#)

Modifications etc. (not altering text)

C7 [Sch. 3 para. 17\(2\)](#) powers of seizure extended (1.4.2003) by [2001 c. 16, ss. 50, 55-55, 68, 138\(2\)](#), [Sch. 1 Pt. I para. 28](#); [S.I. 2003/708, art. 2\(a\)\(j\)](#)

C8 Power(s) of seizure extended (1.4.2003) by [Criminal Justice and Police Act 2001 \(c. 16\)](#), ss. 50, 52-54, 68, [Sch. 1 Pt. 1 para. 28](#); [S.I. 2003/708, art. 2\(a\)\(c\)\(j\)](#)

Marginal Citations

M15 [1975 c. 21\(39:1\)](#).

SCHEDULE 4

Sections 21(1), 24(1) and 26.

[^{F48}AMUSEMENT MACHINE] LICENCE DUTY

Textual Amendments

F48 Words in crossheading substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(a\)](#).

PART I

EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) [^{F49}An][^{F50}amusement machine] licence shall not be required in order to authorise the provision of [^{F49}an][^{F50}amusement machine] at an entertainment (whether limited to one day or extending over two or more days), being a bazaar, sale of work, fête, dinner, dance, sporting or athletic event or other entertainment of a similar character, where the conditions of this paragraph are complied with in relation to the entertainment.
- (2) The conditions of this paragraph are that—
- (a) the whole proceeds of the entertainment (including the proceeds [^{F51}from any amusement machines]) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of [^{F52}amusement machines] and of prizes to successful players of the machines will be devoted to purposes other than private gain; and
 - (b) the opportunity to win prizes by playing the machine (or that machine and [^{F53}and any other amusement machines provided] at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.

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- [^{F54}(3) In construing sub-paragraph (2)(a) above, proceeds of an entertainment promoted on behalf of a society falling within this sub-paragraph which are applied for any purpose calculated to benefit the society as a whole shall not be held to be applied for purposes of private gain by reason only that their application for that purpose results in benefit to any person as an individual.
- (4) A society falls within sub-paragraph (3) above if it is established and conducted either—
- (a) wholly for purposes other than purposes of any commercial undertaking, or
 - (b) wholly or mainly for the purpose of participation in or support of athletic sports or athletic games;
- and in this paragraph “society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such a club, institution, organisation or association.]

Textual Amendments

- F49** Word in Sch. 4 para. 1(1) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(b).
- F50** Words in Sch. 4 para. 1(1) substituted (1.5.1995) for “gaming machine” by 1995 c. 4, s. 14, Sch. 3 para. 11(a).
- F51** Words in Sch. 4 para. 1(2)(a) substituted for “of gaming by means of any machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(2)(a).
- F52** Words in Sch. 4 para. 1(2)(a) substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(a).
- F53** Words in Sch. 4 para. 1(2)(b) substituted for “and any other provided for gaming” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(2)(b).
- F54** Para. 1(3)(4) substituted for para. 1(3) by Finance Act 1983 (c. 28, SIF 12:2), s. 5(2)

Pleasure fairs

- 2 (1) [^{F55}An][^{F56}amusement machine] licence shall not be required in order to authorise the provision of [^{F55}an][^{F56}amusement machine] at a pleasure fair, consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair, where the conditions of this paragraph are complied with in relation to the machine.
- (2) The conditions of this paragraph are that—
- (a) the amount payable to play the machine once does not exceed 10p;
 - (b) a person playing the machine once and successfully does not receive any thing other than one of the following prizes or combinations of prizes:—
 - (i) a money prize not exceeding £1 or a token which is, or two or more tokens which in the aggregate are, exchangeable only for such a money prize;
 - (ii) a non-monetary prize or prizes of a value or aggregate value not exceeding £2 or a token exchangeable only for such a non-monetary prize or such non-monetary prizes;

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- (iii) a money prize not exceeding £1 together with a non-monetary prize of a value which does not exceed £2 less the amount of the money prize;
 - (iv) one or more tokens which can be exchanged for a non-monetary prize or non-monetary prizes at the appropriate rate; and
 - (c) the opportunity to play the machine (or that machine [^{F57}and any other amusement machines provided] at the fair) does not constitute the only, or the only substantial, inducement for persons to attend the fair.
- (3) In sub-paragraph (2)(b) above, “non-monetary prize”, in relation to a machine, means a prize which does not consist of or include any money and does not consist of or include any token which can be exchanged for money or money’s worth or be used for playing the machine; and, for the purposes of sub-paragraph (2)(b)(iv), a token or tokens shall be taken to be exchanged for a non-monetary prize or prizes at the appropriate rate if either—
- (a) the value or aggregate value of the prize or prizes does not exceed £2 and the token or tokens exchanged represent the maximum number of tokens which can be won by playing the machine once, or
 - (b) in any other case, the value or aggregate value of the prize or prizes does not exceed £2 and bears to £2 a proportion not exceeding that which the number of tokens exchanged bears to the maximum number of tokens which can be won by playing the machine once.
- (4) The condition specified in sub-paragraph (2)(b) above shall not, in relation to a machine, be taken to be contravened by reason only that a successful player of the machine receives an opportunity to play again (once or more often) without paying, so long as the most which he can receive if he wins each time he plays again is a money prize or money prizes of an amount, or aggregate amount, of £1 or less.

Textual Amendments

- F55** Word in [Sch. 4 para. 2\(1\)](#) substituted (1.5.1995) by virtue of [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(b\)](#).
- F56** Words in [Sch. 4 para. 2\(1\)](#) substituted (1.5.1995) by virtue of [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(a\)](#).
- F57** Words in [Sch. 4 para. 2\(2\)\(c\)](#) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(3\)](#).

Modifications etc. (not altering text)

- C9** [Sch. 4 Pt. I para. 2\(2\)\(a\)](#): para. 2 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted “25p” by virtue of [S.I. 1995/2374, art. 4\(2\)\(a\)](#)
- C10** [Sch. 4 Pt. I para. 2\(2\)\(b\)\(i\)\(4\)](#): para. 2 has effect (1.10.1995) as if for the amounts specified in sub-paras. (2)(b)(i) and (4) there were substituted, in each case, “£4” by virtue of [S.I. 1995/2374, art. 4\(2\)\(b\)](#)
- C11** [Sch. 4 Pt. I para. 2\(2\)\(b\)\(ii\)\(3\)\(a\)\(b\)](#): para. 2 has effect (1.10.1995) as if for the amounts specified in sub-paras. (2)(b)(ii) and (3)(a) and (b) there were substituted, in each case, “£8” by virtue of [S.I. 1995/2374, art. 4\(2\)\(d\)](#)
- C12** [Sch. 4 Pt. I para. 2\(2\)\(b\)\(iii\)](#): para. 2 has effect (1.10.1995) as if for the smaller amount specified in sub-para. (2)(b)(iii) there were substituted “£4” by virtue of [S.I. 1995/2374, art. 4\(2\)\(c\)](#)
- C13** [Sch. 4 Pt. I para. 2\(2\)\(b\)\(iii\)](#): para. 2 has effect (1.10.1995) as if for the larger amount specified in sub-para. (2)(b)(iii) there were substituted “£8” by virtue of [S.I. 1995/2374, art. 4\(2\)\(e\)](#)

- 3 The Commissioners may by order provide that any provision of paragraph 2 above which is specified in the order and which mentions a sum shall have effect, as from

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a date so specified, as if for that sum there were substituted such larger sum as may be specified in the order.

[^{F58}Seasonal licences]

Textual Amendments

F58 Crossheading substituted (3.5.1994 with effect in relation to gaming machine licences granted for the period of six months beginning with 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(1)(4)**.

- [^{F594} (1) If at any time during March of any year there has previously been granted a seasonal licence for that year authorising the provision of any number of [^{F60}relevant machines]] on any premises and that licence has not been surrendered, it shall be treated for the purposes of this Act as authorising the provision at that time of that number of [^{F60}relevant machines] on the premises.
- (2) Where a seasonal licence is granted for any year authorising the provision of any number of [^{F60}relevant machines] on any premises, and the licence is not surrendered, it shall be treated for the purposes of this Act as authorising during October of that year the provision of that number of [^{F60}relevant machines] on the premises.
- (3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means [^{F61}an][^{F62}amusement machine] licence expressed to authorise only the provision of [^{F60}relevant machines] on any premises for the period of six months beginning with 1st April in that year.
- (4) A licence in respect of any premises is not a seasonal licence in relation to any year if any [^{F62}amusement machine] licence has been granted in respect of those premises for any period which includes the whole or any part of the preceding winter period.
- (5) If in relation to any year—
- (a) a seasonal licence is granted in respect of any premises, and
 - (b) another [^{F62}amusement machine] licence is granted (whether before or after the grant of the seasonal licence or after the surrender of the seasonal licence) in respect of those premises for any period which includes the whole or any part of the following winter period (and does not include the whole or any part of the preceding winter period),
- there shall (unless an amount has already become payable under this sub-paragraph in respect of the seasonal licence) be payable on the seasonal licence on the relevant date an additional amount of duty.
- (6) The additional amount is the difference between the duty payable (apart from this paragraph) on that licence at the time it was granted and the amount that would have been so payable if the licence had been granted for a period of eight months or, in a case where the seasonal licence has been surrendered before the beginning of September, seven months.
- (7) In sub-paragraph (5) above, the “relevant date” means—
- (a) the date on which the seasonal licence is granted, or
 - (b) the date on which the other licence is granted,

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whichever is the later.

[^{F63}(7AA) Sub-paragraphs (4) and (5) above shall have effect where—

- (a) an amusement machine is provided on any premises at any time in a winter period, and
- (b) the provision of that machine on those premises at that time is authorised by a special amusement machine licence,

as if an amusement machine licence had been granted in respect of those premises for that winter period.]

[^{F64}(7A) An amusement machine is a relevant machine for the purposes of this paragraph unless it is a gaming machine which is not a small-prize machine.]

(8) In this paragraph “winter period” means November to February.

Textual Amendments

- F59** Sch. 4 Pt. I para. 4 substituted (3.5.1994 with effect in relation to gaming licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(1)(4)**.
- F60** Words in Sch. 4 Pt. I para. 4 substituted for “small-prize machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(a)**.
- F61** Word in Sch. 4 Pt. I para. 4(3) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F62** Words in Sch. 4 Pt. I para. 4(3)(4)(5)(b) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F63** Sch. 4 Pt. I para. 4(7AA) inserted (29.4.1996) by 1996 c. 8, s. 12(5).
- F64** Sch. 4 Pt. I para. 4(7A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(b)**.

Modifications etc. (not altering text)

- C14** Sch. 4 Pt. I para. 4(4)(5)(b) extended (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(2)(4)**.
- C15** Sch. 4 Pt. I para. 4(4) modified (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)**.

PART II

SUPPLEMENTARY PROVISIONS

General administration

5 [^{F65}(1)] The duty on [^{F66}amusement machine] licences shall be under the care and management of the Commissioners, who may (without prejudice to any other provision of this Schedule) make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of the duty, or for the protection of the revenue in respect thereof; and in this Schedule—

- (a) “regulations” means regulations of the Commissioners made thereunder; and
- (b) “prescribed” means prescribed by regulations.

[^{F67}(2)] Regulations may provide for this Schedule to have effect in relation to special amusement machine licences with such exceptions, adaptations and modifications as may be prescribed.

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- (3) Without prejudice to the generality of sub-paragraphs (1) and (2) above, regulations may include provision requiring—
- (a) a special amusement machine licence to be displayed on such premises and in such manner, and
 - (b) the machine to which such a licence relates to bear such labels and marks, as may be determined by directions given, in accordance with the regulations, by the Commissioners.]

Textual Amendments

- F65** Sch. 4 Pt. II para. 5 renumbered (29.4.1996) as para. 5(1) by 1996 c. 8, s. 12(6).
F66 Words in Sch. 4 Pt. II para. 5 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).
F67 Sch. 4 Pt. II para. 5(2)(3) inserted (29.4.1996) by 1996 c. 8, s. 12(6).

Applications for and duration of licence

- [^{F68} An application for [^{F69}an][^{F70}amusement machine] licence shall be made to the Commissioners in such form and manner as they may require.

Textual Amendments

- F68** Sch. 4 Pt. II para. 6 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(7)(9).
F69 Word in Sch. 3 Pt. II para. 6 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).
F70 Words in Sch. 3 Pt. II para. 6 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).

- [^{F71} The period for which [^{F72}an][^{F73}amusement machine] licence is granted shall begin with the day on which application for the licence is received by the Commissioners or, if a later day is specified for that purpose in the application, with that day; and the licence shall expire at the end of that period.

Textual Amendments

- F71** Sch. 4 Pt. II para. 7 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(7)(9).
F72 Word in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).
F73 Words in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

[^{F74} Payment of duty by instalments]

Textual Amendments

- F74** Crossheading inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(5).

- [^{F75}7A(1) The Commissioners may make and publish arrangements setting out the circumstances in which, and the conditions subject to which, a person to whom an

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amusement machine licence is granted for a period of twelve months may, at his request and if the Commissioners think fit, be permitted to pay the duty on that licence by regular instalments during the period of the licence, instead of at the time when it is granted.

- (2) Arrangements under this paragraph shall provide for the amount of each instalment to be such that the aggregate amount of all the instalments to be paid in respect of any licence is an amount equal to 105 per cent. of what would have been the duty on that licence apart from this paragraph.
- (3) Sub-paragraph (4) below applies if a person who has been permitted, in accordance with arrangements under this paragraph, to pay the duty on any amusement machine licence by instalments—
 - (a) fails to pay any instalment at the time when it becomes due in accordance with the arrangements; and
 - (b) does not make good that failure within seven days of being required to do so by notice given by the Commissioners.
- (4) Where this sub-paragraph applies—
 - (a) the licence shall be treated as having ceased to be in force as from the time when the instalment became due;
 - (b) the person to whom the licence was granted shall become liable to any unpaid duty to which he would have been liable under paragraph 11(1C) below if he had surrendered the licence at that time; and
 - (c) any amusement machines found on the premises to which the licence related shall be liable to forfeiture.
- (5) Sections 14 to 16 of the ^{M16}Finance Act 1994 (review and appeals) shall have effect in relation to any decision of the Commissioners refusing an application for permission to pay duty by instalments in accordance with arrangements under this paragraph as if that decision were a decision of a description specified in Schedule 5 to that Act.]

Textual Amendments

F75 Sch. 4 Pt. II para. 7A inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(5).

Marginal Citations

M16 1994 c. 9.

Transfer of licence

- 8 (1) The proper officer may, in such manner as the Commissioners may direct, and without any additional payment, [^{F76}transfer a gaming machine licence in respect of any premises to a successor in title to the interest in those premises of the person to whom the licence was granted]
- (2) Where the holder of [^{F77}an][^{F78}amusement machine] licence . . . ^{F79}dies, the proper officer may transfer the licence, in such manner as the Commissioners may direct and without any additional payment, to some other person for the remainder of the period for which the licence was granted.

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Textual Amendments

- F76** Words in [Sch. 4 para. 8\(1\)](#) substituted for [Sch. 4 para. 8\(1\)\(a\)\(b\)](#) (1.5.1995) by [1994 c. 9, s. 6, Sch. 3 para. 3\(5\)\(11\)](#).
- F77** Word in [Sch. 4 para. 8\(1\)](#) substituted “gaming machine” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(b\)](#).
- F78** Words in [Sch. 4 para. 8\(1\)](#) substituted “a” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(a\)](#).
- F79** Words repealed by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), ss. [7\(1\)\(2\)](#), [128\(6\)](#), [Sch. 3 Pt. I para. 7\(2\)](#), [Sch. 23 Pt. II Note](#)

Amendment of licence

F809

Textual Amendments

- F80** [Sch. 4 Pt. II para. 9](#) repealed (1.5.1994) by [1994 c. 9, ss. 6, 258, Sch. 3 para. 5\(2\)\(6\), Sch. 26 Pt. II](#) (with [Sch. 3 para. 1\(8\)\(9\)](#)).

F8110

Textual Amendments

- F81** [Sch. 4 Pt. II para. 10](#) repealed (1.5.1994) by [1994 c. 9, ss. 6, 258, Sch. 3 para. 5\(2\)\(6\), Sch. 26 Pt. II Note](#) (with [Sch. 3 para. 1\(8\)\(9\)](#)).

Surrender of licence

11 ^{F82}(1) The holder of [^{F83}an][^{F84}amusement machine] licence may surrender it to the proper officer at any time.

(1A) On the surrender of the licence the holder shall be entitled to repayment of duty of the following amount.

(1B) That amount is the difference between—

- (a) the amount of duty actually paid on the licence, and
- (b) the amount (if less) that would have been paid if the period for which the licence was granted had been reduced by the number of complete months in that period which have not expired,

and for the purposes of this paragraph a seasonal licence is to be treated as granted for the period of eight months beginning with 1st March

^{F85}(1C) Where, in a case where duty is being paid in accordance with arrangements made under paragraph 7A above, the amount of duty actually paid on a licence that is surrendered is less than the amount which would have been paid on that licence if the period for which it was granted had been reduced by the number of complete months in that period which have not expired when the licence is surrendered, the difference between those amounts shall be treated as unpaid duty.]

^{F86}(2)

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- (3) [^{F87}Sub-paragraph (1)] above shall not apply if any person has been convicted of an offence under section 24 of this Act in respect of a contravention of [^{F87}section 21(1) or 24 of this Act] which occurred between the grant of the licence and the date of surrender; and where at the date of surrender proceedings for such an offence are pending against any person, the right to repayment under this paragraph shall not arise until the proceedings are terminated, nor unless every person charged in those proceedings with such an offence has been acquitted thereof.

Textual Amendments

- F82** Sch. 4 Pt. II para. 11(1)(1A)(1B) substituted (1.5.1994) for para. 11(1) by 1994 c. 9, s. 6, **Sch. 3 para. 5(3)(5)(6)** (with Sch. 3 para. 5(5)).
- F83** Word in Sch. 4 Pt. II para. 11(1) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F84** Words in Sch. 3 para. 11(1) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F85** Sch. 4 Pt. II para. 11(1C) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(6)**.
- F86** Sch. 4 Pt. II para. 11(2) omitted (1.5.1995) by virtue of 1994 c. 9, s. 6, **Sch. 3 para. 3(6)(11)**.
- F87** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 Pt. I para. 7(8)**

Modifications etc. (not altering text)

- C16** Para. 11 modified by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 Pt. II para. 8(3)**

Reduction of duty in certain cases

^{F88}11A

Textual Amendments

- F88** Sch. 4 Pt. II para. 11A repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(4)(6), **Sch. 26 Pt. II** Note (with Sch. 3 para. 1(8)(9)).

Requirements to be observed by licence-holder

- 12 The holder of [^{F89}[^{F90}an][^{F91}amusement machine] licence] in respect of any premises shall secure that the licence is displayed on the premises at such times and in such manner as may be prescribed, and shall on demand by an officer at any time produce the licence for the officer’s inspection.

Textual Amendments

- F89** Words in Sch. 4 para. 12 substituted (1.5.1995) by 1994 c. 9, s. 6, **Sch. 3 para. 3(7)(11)**.
- F90** Word in Sch. 4 para. 12 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F91** Words in Sch. 4 para. 12 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.

^{F92}13

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Textual Amendments

F92 Sch. 4 Pt. II para. 13 repealed (1.5.1995) by 1995 c. 4, ss. 14, 162, Sch. 3 para. 11(7), Sch. 29 Pt. III, note 1

Power to enter premises and obtain information

- 14 Any officer may (without payment) enter on any premises on which he knows or has reasonable cause to suspect that gaming machines are or have been provided [^{F93}for play] and inspect those premises and require any person who is concerned in the management of the premises, or who is on the premises and appears to the officer to have any responsibility whatsoever in respect of their management or of the control of the admission of persons thereto—
- (a) to produce or secure the production of any [^{F94}amusement machine] licence for the time being in force in respect of the premises, or
 - (b) to provide information with respect to any use to which the premises are or have been put, or to any machine which is or has been on the premises and any game which may have been played by means of such a machine or to the way in which the machine works, or to the amount which is or has been payable to play it.

Textual Amendments

F93 Words in Sch. 3 Pt. II para. 14 substituted for “for play” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(8).
F94 Words in Sch. 3 Pt. II para. 14 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

Registers of permits, etc.

- 15 (1) The clerk to the appropriate authority shall keep a register in the prescribed form and containing the prescribed particulars of—
- (a) all permits issued by the authority for the purposes of section 16 of the ^{M17}Lotteries and Amusements Act 1976 (permitted gaming in the form of amusements with prizes),
 - (b) all permits so issued for the purposes of section 34 of the ^{M18}Gaming Act 1968 (conditions under which gaming may be carried on by means of machines), and
 - (c) all directions given by the authority under section 32 of the Gaming Act 1968 (approval for provision of more than two [^{F95}amusement machines]);
- and any such register shall be open during reasonable hours for inspection by any officer.
- (2) In sub-paragraph (1) above, “the appropriate authority”—
- (a) in relation to permits issued for the purposes of section 16 of the Lotteries and Amusements Act 1976, means the local authority within the meaning of Schedule 3 to that Act,

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- (b) in relation to permits issued for the purposes of section 34 of the Gaming Act 1968, has the same meaning as in Schedule 9 to that Act, and
- (c) in relation to directions under section 32 of the Gaming Act 1968, means the licensing authority under that Act.

Textual Amendments

F95 Words in Sch. 4 para. 15 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

Marginal Citations

M17 1976 c. 32(12:1).
M18 1968 c. 65(12:1).

Enforcement

16 (1) If any person contravenes or fails to comply with any provision of this Part of this Schedule or regulations, or fails or refuses to comply with any requirement lawfully made of him under this Part of this Schedule or regulations, [^{F96}his contravention, failure to comply or refusal shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

[^{F97}(1A) This paragraph does not apply to any contravention or failure to comply with arrangements under paragraph 7A above or to any failure or refusal to comply with a requirement made under or for the purposes of any such arrangements.]

^{F98}(2)

Textual Amendments

F96 Words in Sch. 4 Pt. II para. 16(1) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 65(1) (with s. 19(3)); S.I. 1994/2679, art. 3.
F97 Sch. 4 Pt. II para 16(1A) inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(9).
F98 Sch. 4 Pt. II para. 16(2) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 65(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M19}Criminal Procedure (Scotland) Act) is satisfied on information on oath that there is reasonable ground for suspecting that [^{F99}amusement machines] are or have been, or are to be, provided [^{F100}for play] on any premises in contravention of [^{F101}section 21(1) or 24] of this Act, he may issue a warrant in writing authorising an officer to enter the premises (if necessary by force) at any time within [^{F102}one month] of the issue of the warrant and search them.

(2) An officer who enters premises under the authority of such a warrant may—

- (a) seize and remove any records, accounts or other documents, or any [^{F103}amusement machine][^{F104}(including any machine appearing to the officer to be an amusement machine or to be capable of being used as such)], or any tokens or other thing whatsoever, found on the premises which he has

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reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of an offence under section 24 of this Act or paragraph 16 above;

- (b) search any person found on the premises whom he has reasonable cause to believe to be or have been concerned with the provision of gaming machines on the premises, or with the management of the premises, or to be or have been responsible for controlling the admission of persons to the premises.

Textual Amendments

- F99** Words in Sch. 4 para. 17(1) substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F100** Words in Sch. 4 Pt. II para. 17(1) substituted for “for gaming” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(10)(a)**.
- F101** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7, **Sch. 3 Pt. I para. 7(12)**
- F102** Words substituted by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 119, **Sch. 6 Pt. II para. 39(d)**
- F103** Words in Sch. 4 para. 17(2)(a) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F104** Words in Sch. 4 Pt. II para. 17(2)(a) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(10)(b)**.

Modifications etc. (not altering text)

- C17** Sch. 4 para. 17(2) powers of seizure extended (1.4.2003) by 2001 c. 16, ss. 50, 52-54, 68, 138(2), Sch. 1 Pt. I para. 29; S.I. 2003/708, **art. 2(a)(j)**
- C18** Power(s) of seizure extended (1.4.2003) by Criminal Justice and Police Act 2001 (c. 16), ss. 50, 52-54, 68, **Sch. 1 Pt. 1 para. 29**; S.I. 2003/708, **art. 2(a)(c)(j)**

Marginal Citations

- M19** 1975 c. 21(39:1).

- 18 Where an officer finds [^{F105}amusement machines] provided on any premises in such circumstances that [^{F106}an][^{F107}amusement machine] licence is required so as to authorise them so to be provided and [^{F108}the officer is satisfied, having regard to the number and description of— [^{F109}those machines which are authorised by the [^{F107}amusement machine] licence or licences produced to him]that there has been a contravention of section 21(1) or 24 of this Act,] all gaming machines found on the premises shall be liable to forfeiture.

Textual Amendments

- F105** Words in Sch. 4 para. 18 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F106** Word in Sch. 4 para. 18 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**
- F107** Words in Sch. 4 para. 18 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F108** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7, **Sch. 3 para. 7(13)**
- F109** Words in Sch. 4 para. 18 substituted for Sch. 4 para. 18(a)(b) (1.5.1995) by 1994 c. 9, s. 6, **Sch. 3 para. 3(9)(11)**.

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VALID FROM 28/07/2000

^{F110}SCHEDULE 4A

UNLICENSED AMUSEMENT MACHINES

Textual Amendments

F110 Sch. 4A inserted (28.7.2000 with effect as mentioned in Sch. 2 para. 10(2) of the amending Act) by 2000 c. 17, s. 17, Sch. 2 para. 10(1)

^{X1}SCHEDULE 5

section 34(1)

CONSEQUENTIAL AMENDMENTS

Editorial Information

X1 The text of Sch. 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 1 In the definition of “pool betting” in section 55(1) of the ^{M22}Betting, Gaming and Lotteries Act 1963, for the words “the Betting Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

M22 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the ^{M23}Gaming Act 1968, after the words “Betting and Gaming Duties Act 1972” there shall be inserted the words “ or section 14 of or Schedule 2 to the Betting and Gaming Duties Act 1981 ” ; and the same amendment shall be made in paragraph 60(c) of Schedule 2, paragraph 9(e) of Schedule 3 and paragraph 11(e) of Schedule 4 to that Act.

Marginal Citations

M23 1968 c. 65.

- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act 1968 for the words from “paragraph 12” to “and the Commissioners” there shall be substituted the words “ Section 15 or 24 of the Betting and Gaming Duties Act 1981 or paragraph 7 of Schedule 2 or paragraph 16 of Schedule 4 to that Act (or under corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) and the Commissioners ”.

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- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of Schedule 4 to the Gaming Act 1968 for the words from “paragraph 15” to “in relation to premises” there shall be substituted the words “ section 24 of paragraph 24 of paragraph 16 of Schedule 4 to the Betting and Gaming Duties Act 1981 (or under the corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) in relation to premises ”.
- 5 In the ^{M24}Customs and Excise Management Act 1979—
- (a) in section 1(1) in the definition of “the revenue trade provisions of the customs and excise Acts” for the words “the Betting and Gaming Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ” ; and
 - (b) in section 156(1) for the words from “means” to “all other provisions” there shall be substituted the words “ means the provisions ” ; and at the end there shall be inserted the words “ or the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

M24 1979 c. 2.

SCHEDULE 6

Section 34(1).

TRANSITIONAL PROVISIONS AND SAVINGS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act and, where the corresponding provision is a provision of the ^{M25}Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

Marginal Citations

M25 1972 c. 25.

- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by the Betting and Gaming Duties Act 1972 or by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.

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- 5 For the purposes of section 9(4) of this Act a conviction for an offence under section 5 of the ^{M26}Finance Act 1952, section 2 of the ^{M27}Betting Duties Act 1963 (either as originally enacted or as subsequently amended) or section 9 of the Betting and Gaming Duties Act 1972 shall be deemed to have been a conviction for an offence under section 9 of this Act.

Marginal Citations

M26 1952 c. 33.

M27 1963 c. 3.

- 6 Paragraph 11(3) of Schedule 4 to this Act shall have effect in relation to an offence under paragraph 22 of Schedule 11 to the ^{M28}Finance Act 1969 in respect of a contravention of section 5(11) of that Act (either as originally enacted or as subsequently amended) and to an offence under paragraph 15 of Schedule 4 to the Betting and Gaming Duties Act 1972 in respect of a contravention of section 25 of that Act as it has effect in relation to an offence under section 24 of this Act in respect of a contravention of that section.

Marginal Citations

M28 1969 c. 32.

- 7 Where any Act or document refers either expressly or by implication to an enactment repealed by the Betting and Gaming Duties Act 1972 or this Act, the reference shall, except where the context otherwise requires, be construed as, or as including—
- (a) in the case of enactments repealed by the said Act of 1972, the corresponding provisions of that Act and this Act; and
 - (b) in the case of enactments repealed by this Act, the corresponding provisions of this Act.
- 8 Notwithstanding the repeal by this Act of section 29 of and paragraphs 2 to 5 of Schedule 5 to the Betting and Gaming Duties Act 1972, the amendments made by those paragraphs shall continue to have effect but subject to any modification made by Schedule 5 to this Act.
- 9 Nothing in this Act shall affect gaming licences for periods beginning before 1st October 1981.

^{X2}SCHEDULE 7

Section 34(2).

REPEALS

Editorial Information

X2 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

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Chapter	Short title	Extent of Repeal
1972 c. 25.	The Betting and Gaming Duties Act 1972.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 58.
1972 c. 69.	The Horserace Totalisator and Betting Levy Boards Act 1972.	Section 1(6).
1974 c. 30.	The Finance Act 1974.	Section 2(2), as respects England, Wales and Scotland.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 3 and 4.
1976 c. 32.	The Lotteries and Amusements Act 1976.	In Schedule 4, paragraph 8.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in paragraph 12, in Part I of the Table, the entries relating to the Betting and Gaming Duties Act 1972.
1980 c. 48.	The Finance Act 1980.	Sections 6 and 7(1). Schedule 5 and Part I of Schedule 6.
1981 c. 35.	The Finance Act 1981.	In section 9, in subsection (1) the words from “section 1(2) (b)” to “and”, subsections (2), (3), (4), (5), (7) and in subsection (8) the words from “subsections (2)” to “subsections (5)”. Schedule 5.

Status:

Point in time view as at 29/03/1997.

Changes to legislation:

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