

*Status: Point in time view as at 03/05/1994.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1982, Schedule 6. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

Section 8.

#### BETTING AND GAMING DUTIES

##### Modifications etc. (not altering text)

- C1** Part of the text of Sch. 6 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

#### PART I

##### GENERAL

- 1 In this Schedule—
- the “1981 Act” means the <sup>M1</sup>Betting and Gaming Duties Act 1981; and
- the “1972 Act” means the <sup>M2</sup>Miscellaneous Transferred Excise Duties Act (Northern Ireland) 1972.

##### Marginal Citations

- M1** 1981 c. 63.  
**M2** 1972 c. 11 (N.I.).

#### PART II

- 2 ..... <sup>F1</sup>

##### Textual Amendments

- F1** Sch. 6 para. 2 repealed by Finance Act 1990 (c. 29, SIF 12:2), s. 132, Sch. 19 Pt. I

#### PART III

##### GAMING LICENCE DUTY

- 3 In section 14 of the 1981 Act (rate of duty) for the Table set out in subsection (1) there shall be substituted the following Table—

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“ TABLE

<b>Part of gross gaming yield</b>	<b>Rate</b>
The first £500,000	5 per cent.
The next £1,750,000	12½ per cent.
The remainder	25 per cent.”.

**PART IV**

BINGO DUTY

- 4 In section 17 of the 1981 Act (bingo duty) in subsection (2)(a) (duty by reference to amount paid for bingo cards) after the words “the money taken” there shall be inserted the words “ (if any) ”.
- 5 (1) Schedule 3 to the 1981 Act (exemptions from bingo duty) shall have effect subject to the following provisions of this paragraph.
- (2) For paragraphs 2, 3 and 4 there shall be substituted the following paragraph—

*“ Small-scale bingo*

- 2 (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 Gaming Act 1968, if—
- (a) where 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—
- (i) the total value of the prizes won on any day in a relevant week at those premises in bingo played by members of that society or by guests of such members or of the society does not exceed £300; and
- (ii) the total value of prizes won during any relevant week at those premises in bingo played by any such persons does not exceed £1,000; and
- (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 £300; 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 £1,000.
- (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

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“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 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.”
- (3) In paragraph 10 (registration of bingo promoters)—
- (a) the following sub-paragraph shall be inserted after sub-paragraph (1)—
    - “(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 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.”; and
    - (b) in sub-paragraph (2) of that paragraph for the words “notifies his intention as aforesaid” there shall be substituted the words “ gives notice to the Commissioners under sub-paragraph (1) or (1A) above ” and at the end of that sub-paragraph there shall be inserted the words—
      - “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 Gaming Act 1968.”.
- (4) In paragraph 12 (preservation of records by bingo-promoters)—
- (a) in sub-paragraph (1) for the word “bingo-promoter” there shall be substituted the words “ promoter of bingo other than bingo which is exempt from duty by virtue of paragraph 1, 5 or 6 above ”;
  - (b) in sub-paragraph (3) for the words “A bingo-promoter” there shall be substituted the words “ Any such promoter of bingo ”; and
  - (c) in sub-paragraph (4) for the word “bingo-promoters” there shall be substituted the words “ such promoters of bingo as aforesaid ”.
- (5) In paragraph 15 (computation of amount of payments for cards and of the value of prizes) in sub-paragraph (1)—
- (a) for the words from “a bingo-promoter” to “any prize” there shall be substituted the words “ 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, ”;
  - (b) in sub-paragraph (a) for the words “the bingo-promoter” there shall be substituted the words “ the promoter ”; and
  - (c) in sub-paragraph (b) after the words “amount of duty” there shall be inserted the words “ (if any) ”.

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(6) The following sub-paragraph shall be inserted in paragraph 15 after sub-paragraph (3)—

“(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.”

**PART V**

**GAMING MACHINE LICENCE DUTY**

*Great Britain*

6—8. . . . . F2

**Textual Amendments**  
F2 Sch. 6 paras. 6–8 repealed by Finance Act 1984 (c. 43, SIF 12:2), s. 128(6), Sch. 23 Pt. II

F39 . . . . .

**Textual Amendments**  
F3 Sch. 6 para. 9 repealed (3.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II

10 . . . . . F4

**Textual Amendments**  
F4 Sch. 6 para. 10 repealed by Finance Act 1987 (c. 16, SIF 12:2), s. 72(7), Sch. 16 Part II Note 2

F511 . . . . .

**Textual Amendments**  
F5 Sch. 6 para. 11 repealed (3.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II

12 In subsection (6) of section 24 of the 1981 Act (penalty for knowingly or recklessly contravening section 24) for sub-paragraph (a) there shall be substituted the following sub-paragraph—

- “(a) on summary conviction to a penalty—
  - (i) of the prescribed sum, or
  - (ii) of an amount equal to three times the amount of duty payable on a whole-year gaming machine licence for those premises and that machine or, where more than one machine

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has been provided on those premises in contravention of this section, those machines (whether or not the duty has been paid),

whichever is the greater, or to imprisonment for a term not exceeding six months or to both such penalty and imprisonment;”.

13 In subsection (4) of section 25 of the 1981 Act (gaming machines playable by more than one person)—

- (a) after the words “a machine” in the second place where they occur, there shall be inserted the words “ other than a two-penny machine ”;
- (b) in paragraph (a) for “2p” there shall be substituted “ 5p ”;
- (c) in paragraph (b) for the words from the beginning to “5p” there shall be substituted the words “ in a case not falling within paragraph (a) above; ” and
- (d) paragraph (c) shall be omitted.

14 (1) In section 26 of the 1981 Act, in subsection (2) (interpretation) for the definition of “penny machine” there shall be substituted the following definition:—

““two-penny machine” means a gaming machine which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 2p”.

(2) At the end of that section there shall be inserted the following subsection:—

“(4) Where the game playable by means of a gaming machine can be played more than once for the insertion of a coin or coins of a denomination, or aggregate denomination, exceeding any sum in pence mentioned in section 22(5) or subsection (2) above, the machine is to be treated for the purposes of those provisions as if it can only be played by the insertion into it of a coin of a denomination not exceeding that sum if, in effect, the amount payable to play the game once does not exceed that sum or, where the machine provides differing numbers of games in differing circumstances, cannot exceed that sum.”

F615 .....

**Textual Amendments**

**F6** Sch. 6 para. 15 repealed (3.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II

16 ..... F7

**Textual Amendments**

**F7** Sch. 6 para. 16 repealed by Finance Act 1984 (c. 43, SIF 12:2), s. 128(6), Sch. 23 Pt. II

17 In paragraph 13 of Schedule 4 to the 1981 Act (regulations as to the marking of gaming machines) for the words from “the higher rate” to “penny machines” there shall be substituted the words “ or the higher rate or, as the case may be, as being two-penny machines ”.

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18—24. .... **F8**

**Textual Amendments**

**F8** Sch. 6 paras. 18–24 repealed by Finance Act 1985 (c. 54, SIF 12:2), s. 77, **Sch. 27 Pt. III** Note 1

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