

Changes to legislation: Finance Act 1994, Part V is up to date with all changes known to be in force on or before 17 April 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) View outstanding changes

SCHEDULES

SCHEDULE 4

PENALTIES FOR STATUTORY CONTRAVENTIONS

PART V

CONTRAVENTIONS UNDER THE BETTING AND GAMING DUTIES ACT 1981

- 60 The ^{M1}Betting and Gaming Duties Act 1981 shall be amended in accordance with the following provisions of this Part of this Schedule.

Marginal Citations

M1 1981 c. 63.

- 61 In section 24(5) (offence where gaming machine provided without there being a licence in force)—
- (a) for “any person who at the time when it is so provided” there shall be substituted “ the provision of the machine shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, for the purposes of the application of that section to the conduct attracting the penalty, the provision of the machine shall be treated as the conduct of each of the persons who, at the time when the gaming machine is provided ”; and
 - (b) the words after paragraph (f) shall be omitted.
- 62 (1) In paragraph 13 of Schedule 1 (enforcement), for sub-paragraphs (1) and (2) there shall be substituted—
- “(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,
- 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

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offence and liable on summary conviction to a penalty of level 4 on the standard scale.”

- (2) In paragraph 14(3) of that Schedule (offence of failing to produce permit within period reasonably required)—
 - (a) the word “reasonably” shall be omitted; and
 - (b) for the words from “he shall be guilty” onwards there shall be substituted “ his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). ”
- (3) In paragraph 15 of that Schedule (forfeiture and cancellation of licence on second or subsequent conviction),—
 - (a) in sub-paragraph (1), for “paragraph 13(1) or (3) above” there shall be substituted “ paragraph 13(3) above ” and the words from “(not being” to “9 above)” shall be omitted; and
 - (b) in paragraph (a) of that sub-paragraph, for the words from “the conviction” to “other person)” there shall be substituted “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 ”.

^{F1}63

Textual Amendments

F1 Sch. 4 para. 63 repealed (19.3.1997 with effect as mentioned in Note 2 to Sch. 18 Pt. II of the repealing Act) by 1997 c. 16, s. 113, **Sch. 18 Pt. II**

- 64 (1) In sub-paragraph (3) of paragraph 16 of Schedule 3 (offence of contravening provision made by or under that Schedule)—
 - (a) for “Any person who” there shall be substituted “ Where any person ”; and
 - (b) for the words after paragraph (b) there shall be substituted—
“ his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). ”
- (2) Sub-paragraph (4) of that paragraph (continuing offences) shall cease to have effect.
- 65 (1) In sub-paragraph (1) of paragraph 16 of Schedule 4 (offence of contravening provision made by or under that Schedule), for the words from “he shall be guilty” onwards there shall be substituted “ his contravention, failure to comply or refusal shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties). ”
- (2) Sub-paragraph (2) of that paragraph (continuing offences) shall cease to have effect.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 16A(2)(g) inserted by [2023 c. 30 Sch. 13 para. 28](#)
- s. 160(2)-(7) modified by 2010 c. 8 s. 464(6) (as inserted) by [2017 c. 32 Sch. 5 para. 1](#)
- Sch. 5 para. 2(1)(pa) inserted by [S.I. 2022/109 reg. 4](#) (This amendment not applied to [legislation.gov.uk](#). The affecting statutory instrument has no legal effect. It was made under a procedure which meant that it ceased to have effect 28 days after signing unless it was debated and approved in Parliament within that time. It was not debated and approved within 28 days, so it has expired with no effect.)