Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Betting and gaming duties

8 Amusement machine licences: excepted machines

(1) Section 21 of the Betting and Gaming Duties Act 1981 (c. 63) (amusement machine licences) is amended as follows.

(2) In subsection (3A) (excepted machines), for paragraphs (c) and (d) (certain thirty-five penny machines and video machines) substitute—

"(c) a fifty-penny machine that is not a gaming machine.".

(3) For subsection (3B) substitute—

"(3B) For the purposes of this section an amusement machine is a fifty-penny machine if, and only if—

(a) where it is a machine on which a game can be played solo, the price for a solo game does not exceed 50p; and

(b) where it is a machine on which a game can be played by more than one person at a time, the price to participate in such a game does not exceed 50p.".

(4) In subsection (3C) (definition of the price for a solo game), for "35p", in both places where it occurs, substitute " 50p ".

(5) In section 25 of that Act (definition of different types of machine), in subsections (4) and (6) (treatment of machines capable of being played by more than one person at a time), for "an excepted video machine falling within section 21(3A)(d) above" substitute " a fifty-penny machine within section 21(3B) above ".

(6) This section has effect in relation to the provision of an amusement machine at any time on or after 1st May 2002.

9 Amusement machine licence duty: rates

(1) In the Table in section 23(2) of the Betting and Gaming Duties Act 1981 (c. 63) (rates of amusement machine licence duty), for column (4) (medium-prize machines other than five-penny machines) and column 6 (machines not in any other category) substitute—

"**(4)**	**(6)**
Category C	**Category E**
£	**£**
80	225
160	435
235	630
305	820
370	990
430	1155
485	1300
535	1440
585	1560
625	1675
665	1775
695	1860"

(2) This section applies in relation to any amusement machine licence for which an application is received by the Commissioners of Customs and Excise after 30th April 2002.

10 Rates of gaming duty

(1) For the Table in section 11(2) of the Finance Act 1997 (c. 16) (rates of gaming duty) substitute—

"TABLE

Part of gross gaming yield	***Rate***
The first £488,000	2.5 per cent.
The next £1,083,500	12.5 per cent.
The next £1,083,500	20 per cent.
The next £1,897,000	30 per cent.
The remainder	40 per cent."

(2) This section has effect in relation to accounting periods beginning on or after 1st April 2002.

[F1]11 Gaming duty to be chargeable in respect of sic bo and three card poker

. . . . . .

Textual Amendments

F1 S. 11 omitted (retrospective to 27.4.2009) by virtue of Finance Act 2009 (c. 10), **s. 114(16)(a)**(17) (with s. 114(18))

12 Pool betting duty etc

(1) Schedule 4 to this Act has effect.

(2) In that Schedule, Part 1—

makes provision about pool betting duty, and

provides for coupon betting to cease to be subject to pool betting duty but to be subject to general betting duty instead,

and Part 2 contains minor amendments and transitional provisions.

(3) The amendments made by paragraph 2 of that Schedule have effect for the purposes of accounting periods beginning on or after 31st March 2002; but this does not apply to the substitution of the new regulation-making provisions.

(4) The amendments made by paragraphs 3 and 4 of that Schedule apply to bets made on or after 31st March 2002.

(5) Subsections (1) to (4) shall (subject to subsections (6) and (7)) be deemed to have come into force on 31st March 2002.

(6) Subsection (1), so far as relating to paragraphs 5, 6(a) and (c), 7 to 9, 10(1), (2), (5) to (11), (13) and (14), 11, 12(1) and (3), 13 and 14 of Schedule 4 to this Act, shall be deemed to have come into force on 24th April 2002.

(7) Subsection (1), so far as relating to—

(a) the substitution of the new regulation-making provisions by paragraph 2 of that Schedule, and

(b) paragraphs 10(3), (4) and (12) and 12(2) of that Schedule,

comes into force on the day on which this Act is passed; but the powers conferred by the new regulation-making provisions are exercisable only as respects accounting periods beginning after that day.

(8) In this section "the new regulation-making provisions" means the following new provisions of the Betting and Gaming Duties Act 1981 (c. 63)—

section 7D(6) to (8),

section 7E(4) and (5),

section 7F(6) and (7),

section 8(3) and (4), and

section 8B(1)(b) and (2).

Commencement Information

I1 S. 12 wholly in force; s. 12(1) in force at 31.3.2002 or 24th April 2002, otherwise s. 12 in force at 24.7.2002, see. s. 12(5)-(7)

[F2]13 General betting duty: spread bets

. . . . . .

Textual Amendments

F2 S. 13 repealed (19.7.2007) by Finance Act 2007 (c. 11), **Sch. 27 Pt. 6(3)**

14 General betting duty: overseas bet-brokers

(1) In Part 1 of the Betting and Gaming Duties Act 1981 (betting duties), after section 9 (prohibitions for protection of revenue) insert—

"9A Further prohibitions for protection of revenue: overseas bet-brokers

(1) A person shall be guilty of an offence if—

(a) he knowingly issues, circulates or distributes in the United Kingdom, or has in his possession for that purpose, any advertisement or other document inviting the use of or otherwise relating to bet-broking services, and

(b) any person providing any of the bet-broking services concerned—

(i) is outside the United Kingdom, and

(ii) provides them in the course of a business.

(2) In this section "bet-broking services" means—

(a) facilities provided by a person that may be used by other persons in making bets with third persons, or

(b) a person's services of acting as agent for other persons in making bets on their behalf with third parties (whether the persons on whose behalf the bets are made are disclosed principals or undisclosed principals).

(3) In subsection (2) "bet" means a bet other than one made by way of pool betting.

(4) A person who gets or tries to get any advertisement or other document given or sent to him shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.".

(2) After section 9A of that Act (inserted by subsection (1) above) insert—

"9B Offences under sections 9 and 9A: penalties

(1) This section applies where a person is guilty of an offence under section 9 or 9A (a "relevant offence").

(2) In the case of the person's first conviction for a relevant offence, he is liable—

(a) on summary conviction to a penalty of the prescribed sum, or

(b) on conviction on indictment to a penalty of any amount.

(3) In the case of a second or subsequent conviction of the person for a relevant offence, he is liable—

(a) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding three months or to both, or

(b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding one year or to both.".

(3) Omit section 9(4) of that Act (penalties for offences under section 9).

(4) In paragraph 5 of Schedule 6 to that Act (convictions under predecessors of section 9 to be treated as convictions under section 9), for "For the purposes of section 9(4)" substitute " For the purposes of section 9B ".

(5) Subsection (1) comes into force on the day after that on which this Act is passed.

(6) The amendments made by subsections (2) to (4) apply for the purposes of punishing offences committed after the day on which this Act is passed.

Commencement Information

I2 S. 14 wholly in force; s. 14(2)-(6) in force at 24.7.2002 and s. 14(1) in force at 25.7.2002 by s. 14(5)

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2002, Cross Heading: Betting and gaming duties.