

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, SCHEDULE 5. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 5

Section 6(4).

GAMING LICENCE DUTY

Textual Amendments

- F1** Sch. 5 repealed (E.W.S.) (with saving) by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(1)(2), Sch. 6 para. 3, [Sch. 7](#)

Gross gaming yield

- 1 (1) Subject to sub-paragraph (2) below, the gross gaming yield from any premises in any period shall consist of—
- (a) the receipts in that period from charges made in connection with gaming on the premises by way of games to which section 13 of the ^{M1}Betting and Gaming Duties Act 1972 for the time being applies, being charges authorised by regulations under section 14(2) of the ^{M2}Gaming Act 1968 but exclusive of value added tax and of any charge the payment of which does no more than entitle a person to admission to the premises; and
 - (b) where a provider of the premises (or a person acting on his behalf) is banker in relation to any such gaming as aforesaid, the difference between—
 - (i) the value in money or money's worth of the stakes staked with the banker in such gaming; and
 - (ii) the value in money or money's worth of the winnings paid by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.
- (2) The Treasury may by order made by statutory instrument amend sub-paragraph (1) above; and subsection (3) of section 15 of the said Act of 1972 (affirmative procedure for orders amending list of chargeable games) shall apply in relation to an order under this sub-paragraph as it applies to an order under subsection (1) of that section.

Marginal Citations

- M1** 1972 c. 25.
M2 1968 c. 65.

Returns and payment

- 2 (1) The Commissioners may make regulations—
- (a) requiring returns to be made of the gross gaming yield from any premises in any period, being returns certified in such manner as may be specified in the regulations;

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- (b) requiring returns to be made of expenses incurred in providing facilities for, or in providing anything in connection with, gaming on premises in respect of which a gaming licence is or has been in force and of bad debts incurred in the provision of such gaming;
 - (c) requiring gaming licence duty chargeable by reference to gross gaming yield to be paid at such time and in such manner as may be specified in the regulations.
- (2) Sub-paragraph (1) above is without prejudice to paragraph 8 of Schedule 2 to the said Act of 1972 (general power to make regulations in connection with gaming licence duty) and paragraph 13(1) of that Schedule (penalties) shall apply to regulations under this paragraph as it applies to regulations under the said paragraph 8.
- (3) Regulations under sub-paragraph (1) above or under the said paragraph 8 may be framed by reference to requirements for the time being in force under the ^{M3}Gaming Act 1968.

Marginal Citations

M3 1968 c. 65.

Power to estimate duty

- 3 (1) Where an amount is due on account of gaming licence duty chargeable by reference to gross gaming yield but the Commissioners are unable to ascertain the amount of the duty properly due because—
- (a) returns, accounts, records or other documents have not been made, kept, preserved or produced as required by regulations made under this Schedule or the said Schedule 2; or
 - (b) it appears to the Commissioners that any returns, accounts, records or other documents are incomplete or incorrect,
- they may estimate the amount due.
- (2) Without prejudice to the recovery of the full amount due or to the making of a further estimate, the amount estimated shall be recoverable as duty properly due unless in any action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

Recovery of duty

- 4 (1) The duty payable in accordance with paragraph (b) of section 6(1) or (2) of this Act on a gaming licence in respect of any premises for any period shall be payable by the person who was the holder of the licence but, if not paid by him as required by regulations under paragraph 2(1)(c) above, shall be recoverable from each of the persons mentioned in sub-paragraph (2) below.
- (2) The persons referred to above are—
- (a) the person who was the holder of the licence;
 - (b) any other person who was a provider of the premises in the period;
 - (c) any other person concerned in the organisation or management of the gaming on the premises in the period; and
 - (d) any director of a company which falls within paragraphs (a), (b) or (c) above.

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- (3) In paragraphs 10(1) and 11 of the said Schedule 2 (recovery by distress and priority in bankruptcy etc.) after the words “by virtue of paragraph 1 or 12(2)(b) of this Schedule” there shall be inserted the words “or of section 6 of the Finance Act 1980 or Schedule 5 to that Act”.
- (4) Where under paragraph 10 of the said Schedule 2 distress is levied for any amount estimated under paragraph 3 above and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the distress or anything done under paragraph 10 in connection therewith but the proceeds of sale shall be applied under sub-paragraph (3) of that paragraph in accordance with the amount properly due and not in accordance with the amount estimated.

Enforcement

- 5 (1) At the end of paragraph 12(1)(b) of the said Schedule 2 (under which there is a contravention of section 13(3) of the said Act of 1972 unless a provider of the premises in question is the holder of an appropriate licence) there shall be added the words “and has paid all amounts of gaming licence duty which are payable (or which he reasonably believes are payable) by him before that time”.
- (2) In paragraph 12(2)(a) of the said Schedule 2 (penalties) for the words from “be liable” onwards there shall be substituted the words
 - (i) on summary conviction, to a penalty of the prescribed sum (as defined in section 171(2) of the Customs and Excise Management Act 1979) or to imprisonment for a term not exceeding six months or to both;
 - (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) Sub-paragraph (2) above has effect from 1st October 1981.
- 6 In paragraph 15(1) of the said Schedule 2 (search of premises) after the words “any premises” there shall be inserted the words “or that evidence of any such contravention is to be found there”.

Changes of ownership

- 7 (1) Paragraph 4 of Schedule 2 to the said Act of 1972 (transfer of licences) shall cease to have effect and section 13(2) of that Act and paragraph 3 of Schedule 2 to that Act (under which gaming licences expire on 31st March and 30th September) shall have effect subject to the following provisions.
- (2) A gaming licence in respect of any premises shall expire if the holder ceases to be a provider of the premises.
- (3) Where a licence in respect of any premises expires by virtue of sub-paragraph (2) above another gaming licence may be granted in respect of the premises, and any such licence—
 - (a) shall be expressed to take effect on the day following that on which the previous licence expired; and
 - (b) subject to that sub-paragraph, shall expire when the previous licence would have expired apart from the provisions of this paragraph.

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- (4) The Commissioners may allow an application for a licence under sub-paragraph (3) above to be made later than required by paragraph 3(1) of the said Schedule 2.

Charge of duty in respect of short licence periods

- 8 (1) The parts of gross gaming yield which in accordance with the Table in section 6(1)(b) of this Act are chargeable at rates other than the highest shall, in the case of a licence to which this paragraph applies, be reduced in accordance with regulations made by the Commissioners.
- (2) This paragraph applies to a licence if it is one of two or more licences which by virtue of paragraph 7 above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March or 30th September in any year.
- (3) This paragraph also applies to a licence in respect of any premises if—
- (a) the licence is not for the whole of the period of six months ending with 31st March or 30th September in any year; and
 - (b) a club has in the course of those six months transferred gaming from those premises to other premises or from other premises to those premises.
- 9 (1) Where a licence is one of two or more licences which by virtue of paragraph 7 above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March 1981 or 30th September 1981—
- (a) the amount referred to in paragraph (a) of subsection (2) of section 6 of this Act shall be payable only when applying for the first of those licences; but
 - (b) paragraph (b) of that subsection shall have effect in relation to each of the licences as if there had been paid when applying for it a part of that amount (after any increase or reduction under subsection (3) of that section) proportionate to the duration of the licence.
- (2) If the holder of any of the licences referred to in sub-paragraph (1) above other than the first makes an application under paragraph 5 of the said Schedule 2—
- (a) the amount of additional duty shall be calculated under sub-paragraph (3) of that paragraph as if the amount referred to in section 6(2)(a) of this Act had been payable on the licence; and
 - (b) any additional duty paid shall for the purposes of sub-paragraph (1)(b) above be added to the part apportioned to the licence.

Alteration and surrender of licences etc.

- 10 (1) In relation to a licence for a period beginning on or after 1st October 1980 any reference to the duty paid or payable on a licence in paragraph 5 or 6 of the said Schedule 2 shall be construed as a reference to the duty paid or payable without reference to gross gaming yield.
- (2) The said paragraph 6 shall not apply to any licence for a period beginning on or after 1st October 1981.

Co-operation with Gaming Board

- 11 (1) No obligation as to secrecy or other restriction on the disclosure of information imposed by statute or otherwise shall prevent—

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- (a) the Commissioners or an authorised officer of the Commissioners from disclosing to the Gaming Board for Great Britain or to an authorised officer of that Board, or
 - (b) that Board or an authorised officer of that Board from disclosing to the Commissioners or to an authorised officer of the Commissioners,
- information for the purpose of assisting the Commissioners in the performance of their duties with respect to gaming licence duty or, as the case may be, the Board in the performance of their duties under the said Act of 1968.
- (2) Information obtained in pursuance of this paragraph shall not be disclosed except—
- (a) to the Commissioners or the Board or an authorised officer of the Commissioners or the Board; or
 - (b) for the purpose of any proceedings connected with a matter in relation to which the Commissioners or the Board perform such duties as aforesaid.

Modification of agreements

- 12 Paragraph 17 of the ^{M4}said Schedule 2 (modification of agreements made before 1st October 1970 where additional duty is payable under the Finance Act 1970 as compared with section 13 of the ^{M5}Finance Act 1966) shall have effect in relation to section 6 of this Act as if for references to 1st October 1970, the Finance Act 1970 and section 13 of the Finance Act 1966 there were substituted respectively references to 1st October 1980, the said section 6 and section 14 of the said Act of 1972.

Marginal Citations

- M4** 1970 c. 24.
M5 1966 c. 18.

Regulations

- 13 Regulations under this Schedule shall be made by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.

Interpretation

- 14 In this Schedule—
- “the Commissioners” means the Commissioners of Customs and Excise;
 - “gaming” has the same meaning as in the said Act of 1968;
 - “provider”, in relation to any premises used for gaming, means any person having a right to control the admission of persons to those premises, whether or not he also has a right to control the admission of persons to the gaming.]

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