



Betting and Gaming Duties Act 1981

CHAPTER 63

BETTING AND GAMING DUTIES ACT 1981

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SCHEDULES**SCHEDULE 1 — Betting Duties***Definitions*

- 1 In this Schedule— " general betting business " means a...

General administration

- 2 (1) General betting duty shall be under the care and...
- 3 Pool betting duty shall be under the care and management...

Notification to Commissioners as to carrying on of betting business

- 4 (1) Any person who intends to carry on a general...

Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business...

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a...
7 Any person for the time being carrying on a general...
8 Paragraphs 6 and 7 above shall apply to any agent...
9 (1) The provisions of this paragraph shall apply to a...

Powers to enter premises and obtain information

- 10 (1) Where in the case of any track or other...

Power of Commissioners to estimate general betting duty payable

- 11 Where an amount is due on account of general betting...

Disputes as to computation of pool betting duty

- 12 (1) If there arises between the Commissioners and a person...

Enforcement

- 13 (1) Any person who— (a) fails to pay any general...
14 (1) If any person carries on any business in contravention...
15 (1) Where, on the conviction of any person of an...
16 (1) If a justice of the peace or, in Scotland,...

SCHEDULE 2 — Gaming Licence Duty

Application for and duration of licence

- 1 (1) An application for a gaming licence shall, subject to...

Charge of duty in respect of short licence periods

- 2 In any case where— (a) a licence is one of...

Regulations

- 3 (1) Without prejudice to any other provision of this Schedule,...

Inspection of premises

- 4 (1) Any officer may (without payment) enter any premises in...

Power to estimate duty

- 5 (1) Where an amount is due on account of gaming...

Persons from whom duty recoverable

- 6 (1) The duty payable in accordance with paragraph (b) of...

Enforcement

- 7 (1) Any person who— (a) contravenes or fails to comply...

Co-operation with Gaming Board

8 (1) No obligation as to secrecy or other restriction on...

Modification of agreements

9 (1) Where before 1st October 1980 a person who is...

SCHEDULE 3 — Bingo Duty

PART I — EXEMPTION FROM DUTY

Domestic bingo

1 Bingo duty shall not be charged in respect of bingo...

Club bingo

2 Bingo duty shall not be charged in respect of bingo...

Charitable and other similar entertainments

3 (1) Bingo duty shall not be charged in respect of...

4 (1) Bingo duty shall not be charged in respect of...

Small-scale amusements provided commercially

5 (1) Bingo duty shall not be charged in respect of...

Machine bingo

6 Bingo duty shall not be charged in respect of bingo...

Power to increase limits of exemptions

7 The Commissioners may by order provide that any provision of...

PART II — SUPPLEMENTARY PROVISIONS

Definitions

8 In this Part of this Schedule— "bingo-promoter" means a person...

General administration

9 (1) Bingo duty shall be under the care and management...

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

10 (1) Any person who intends to promote the playing of...

Announcement of prizes

11 A bingo-promoter shall ensure that, before the beginning of any...

Books, records, accounts, etc.

12 (1) A bingo-promoter shall keep such books, records and accounts...

Powers to enter premises and obtain information

13 (1) Any officer may, without paying, enter on any premises...

Power to estimate duty

- 14 (1) Where an amount is due from any person on...

Disputes as to computation of duty

- 15 (1) Without prejudice to paragraph 14 above, if any dispute...

Enforcement

- 16 (1) Any person who is knowingly concerned in or in...
17 (1) If a justice of the peace or, in Scotland,...

SCHEDULE 4 — Gaming Machine Licence Duty

PART I — EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) A gaming machine licence shall not be required in...

Pleasure fairs

- 2 (1) A gaming machine licence shall not be required in...
3 The Commissioners may by order provide that any provision of...

Months preceding and following half-year summer licences

- 4 A gaming machine licence shall not be required in order...

PART II — SUPPLEMENTARY PROVISIONS

General administration

- 5 The duty on gaming machine licences shall be under the...

Applications for and duration of licence

- 6 An application for a licence in respect of any premises...
7 (1) Subject to sub-paragraph (2) below, a licence shall be...

Transfer of licence

- 8 (1) The proper officer may, in such manner as the...

Amendment of licence

- 9 The proper officer may, in such manner as the Commissioners...
10 (1) Where there is a gaming machine licence for the...

Surrender of licence

- 11 (1) The following provisions shall have effect where a whole-year...

Requirements to be observed by licence-holder

- 12 The holder of a gaming machine licence in respect of...
13 Regulations may make provision with respect to the labelling or...

Power to enter premises and obtain information

- 14 Any officer may (without payment) enter on any premises on...

Registers of permits, etc.

- 15 (1) The clerk to the appropriate authority shall keep a...

Enforcement

- 16 (1) If any person contravenes or fails to comply with...
17 (1) If a justice of the peace or, in Scotland,...
18 Where an officer finds gaming machines provided on any premises...

SCHEDULE 5 — Consequential Amendments

- 1 In the definition of " pool betting" in section 55(1)...
2 In paragraph 20(1)(e) of Schedule 2 to the Gaming Act...
3 In paragraph 48(1) of Schedule 2 to the Gaming Act...
4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of...
5 In the Customs and Excise Management Act 1979—

SCHEDULE 6 — Transitional Provisions and Savings

- 1 Where any period of time specified in an enactment repealed...
2 Any provision of this Act relating to anything done or...
3 Nothing in this Act shall affect the enactments repealed by...
4 Where an offence for the continuation of which a penalty...
5 For the purposes of section 9(4) of this Act a...
6 Paragraph 11(3) of Schedule 4 to this Act shall have...
7 Where any Act or document refers either expressly or by...
8 Notwithstanding the repeal by this Act of section 29 of...
9 Nothing in this Act shall affect gaming licences for periods...

SCHEDULE 7 — Repeals