
Changes to legislation: Betting and Gaming Duties Act 1981, Paragraph 16 is up to date with all changes known to be in force on or before 20 September 2023. 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 3

BINGO DUTY

PART II

SUPPLEMENTARY PROVISIONS

Enforcement

- 16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of [^{F1}£20,000] or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [^{F2}seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [^{F3}(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above;^{F4} . . .
 - (b) ^{F4}
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of [^{F5}£20,000] or to imprisonment for a term not exceeding six months or to both; or
 - (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) [^{F6}Where any person]—
- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
 - (b) fails to comply with any requirement made of him by or under any such provision,
- [^{F7}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- ^{F8}(4)

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Textual Amendments

- F1** Sum in Sch. 3 para. 16(1)(a) substituted (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015](#) (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 5(4)(a)** (with reg. 5(1))
- F2** Words substituted by [Finance Act 1988](#) (c. 39, SIF 40:1), **s. 12(1)(c)(6)**
- F3** Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003](#) (c. 14), **s. 9(9)(a)**
- F4** Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003](#) (c. 14), ss. 9(9)(b), 216, **Sch. 43 Pt. 1(2)**
- F5** Sum in Sch. 3 para. 16(2)(i) substituted (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015](#) (S.I. 2015/664), reg. 1(1), **Sch. 2 para. 5(4)(b)** (with reg. 5(1))
- F6** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 64(1)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F7** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 64(1)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F8** Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 4 Pt. V para. 64(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

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Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2 commences \(2015 c. 9 \(N.I.\)\)](#)