
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1997, Part I. (See end of Document for details)*

SCHEDULES

SCHEDULE 1

GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

PART I

THE GAMING DUTY REGISTER

The Register

- 1 The Commissioners shall establish and maintain a register of persons involved in the provision of dutiable gaming.

Interpretation

- 2 (1) In this Part of this Schedule—
- [^{F1}“casino premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(a));
 - “club gaming permit” has the same meaning as in that Act (see section 271);]
 - “the register” means the gaming duty register;
 - “registered person” means a person registered on the register; and
 - “registrable person” has the meaning given by paragraph 3 below.
- (2) For the purposes of this Part of this Schedule premises in the United Kingdom are “unlicensed premises” unless they are premises in Great Britain—
- [^{F2}(a) in respect of which a casino premises licence is for the time being in force, or
 - (b) in respect of which a club gaming permit is for the time being in force.]
- (3) References in this Part of this Schedule to being a member of a group and to being the representative member of a group shall be construed in accordance with paragraph 8 below.

Textual Amendments

- F1** Words in Sch. 1 para. 2(1) inserted (1.9.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 20(2)23(2); S.I. 2007/2532, art. 2
- F2** Sch. 1 para. 2(2)(a)-(b) substituted (1.9.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 20(3)23(2); S.I. 2007/2532, art. 2

Registration

- 3 (1) The Commissioners shall, on receipt of a valid application made by—

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- (a) a registrable person, or
 - (b) a person who expects dutiable gaming to take place and to become a registrable person if it does,
- add that person to the register.
- (2) The following provisions of this paragraph have effect for the interpretation of sub-paragraph (1) above.
- (3) A valid application is one which is made in such form and manner, and is accompanied by such information, as the Commissioners may require.
- (4) Subject to sub-paragraph (5) below—
- (a) the holder of a [^{F3}casino premises licence or club gaming permit] is a registrable person if and for so long as dutiable gaming takes place on the premises in respect of which the licence [^{F4}or permit] is for the time being in force;
 - (b) a provider of unlicensed premises is a registrable person if and for so long as dutiable gaming takes place on those premises;
 - (c) a person is a registrable person if and for so long as he is concerned in the organisation or management of dutiable gaming that takes place on unlicensed premises.
- (5) A body corporate cannot be a registrable person if it—
- (a) is a member of a group, but
 - (b) is not the representative member of that group.
- (6) A body corporate which—
- (a) is the representative member of a group, and
 - (b) is not a registrable person in its own right,
- is a registrable person if another body corporate which is a member of that group would be a registrable person but for sub-paragraph (5) above.

Textual Amendments

- F3** Words in Sch. 1 para. 3(4)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 20\(4\)\(a\), 23\(2\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F4** Words in Sch. 1 para. 3(4)(a) inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 20\(4\)\(b\), 23\(2\)](#); [S.I. 2007/2532](#), [art. 2](#)

Cancellation of registration

- 4 (1) This paragraph has effect for determining when a registered person is to be removed by the Commissioners from the register.
- (2) Where the Commissioners receive a valid notice from a registered person stating that he has ceased to be a registrable person, he shall be removed from the register.
- (3) Where the Commissioners receive a valid notice from a registered person stating that he will, from a time specified in the notice, cease to be a registrable person, he shall be removed from the register with effect from that time.
- (4) Where—

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- (a) a registered person has been added to the register on an application made under paragraph 3(1)(b) above, and
 - (b) the Commissioners receive a valid notice from him stating—
 - (i) that the dutiable gaming which he expected to take place has not taken place, and
 - (ii) that he no longer expects it to take place,he shall be removed from the register.
- (5) Where it appears to the Commissioners that a registered person has ceased to be a registrable person, he shall be removed from the register.
- (6) A registered person shall be removed from the register if—
- (a) he has been added to the register on an application made under paragraph 3(1)(b) above, and
 - (b) it appears to the Commissioners that the dutiable gaming which he expected to take place has not taken place and can no longer be expected to take place.
- (7) For the purposes of this paragraph, a valid notice is one which is given in such form and manner, and accompanied by such information, as the Commissioners may require.

Penalties in connection with registration

- 5 (1) There is a contravention of this sub-paragraph by every person who is a responsible person in relation to any premises if—
- (a) dutiable gaming takes place on those premises on or after 1st October 1997; and
 - (b) at the time when the gaming takes place, no person by whom those premises are notifiable is registered on the register.
- (2) For the purposes of this paragraph, a person is a responsible person in relation to any premises if—
- (a) he is a registrable person; and
 - (b) those premises are notifiable by him.
- (3) Where a person contravenes sub-paragraph (1) above, that contravention shall attract a penalty under section 9 of the ^{M1}Finance Act 1994 (civil penalties) and shall also attract daily penalties.
- (4) References in this paragraph to premises being notifiable are references to them being notifiable for the purposes of paragraph 6 below.

Marginal Citations

M1 1994 c. 9.

Notification of premises

- 6 (1) This paragraph has effect for determining the premises to be specified in a registered person's entry on the register.

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- (2) A person who makes an application under paragraph 3(1) above shall, on making that application, notify the Commissioners of all the premises which—
- (a) are notifiable by him, or
 - (b) in a case where his application is made under paragraph 3(1)(b), will become notifiable by him if the expected gaming takes place;
- and the Commissioners shall, on registering him on the register, cause those premises to be specified in his entry on the register.
- (3) Where any premises not currently notified by a registered person become notifiable by him—
- (a) he shall notify the Commissioners of those premises, and
 - (b) the Commissioners shall cause those premises to be specified in his entry on the register.
- (4) Subject to sub-paragraph (5) below, where any premises currently notified by a registered person cease to be notifiable by him—
- (a) he shall notify the Commissioners of that fact, and
 - (b) they shall cause those premises to be no longer specified in his entry on the register.
- (5) A registered person is not required to notify the Commissioners as mentioned in sub-paragraph (4) above in a case where—
- (a) he gives notice to the Commissioners under paragraph 4(2) above; or
 - (b) the premises ceasing to be notifiable by him so cease in accordance with a notification previously given by him to the Commissioners under sub-paragraph (6) below.
- (6) Where—
- (a) any premises are currently notified by a registered person, and
 - (b) he notifies the Commissioners of the date on which those premises will cease to be notifiable by him,
- the Commissioners shall ensure that those premises cease, with effect from that date, to be specified in his entry on the register.
- (7) Subject to sub-paragraph (8) below, where—
- (a) any premises are currently notified by a registered person,
 - (b) that person has been added to the register on an application made under paragraph 3(1)(b) above,
 - (c) any of the dutiable gaming which he expected to take place has not taken place,
 - (d) he no longer expects that gaming to take place, and
 - (e) in consequence of events turning out as mentioned in paragraphs (c) and (d) above, those premises have not and will not become notifiable by him,
- he shall notify the Commissioners accordingly and they shall cause those premises to be no longer specified in his entry on the register.
- (8) A registered person is not required to notify the Commissioners as mentioned in sub-paragraph (7) above in a case where he gives notice to the Commissioners under paragraph 4(4) above.

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- (9) For the purposes of this paragraph premises are currently notified by any person at any time if at that time they are specified in his entry on the register.
- (10) For the purposes of this paragraph, in the case of a person who is not a body corporate, or who is a body corporate that is not a member of any group—
- (a) premises in respect of which a [^{F5}casino premises licence or club gaming permit] is for the time being in force are notifiable by him if and for so long as—
 - (i) he is the holder of the licence [^{F6}or permit], and
 - (ii) dutiable gaming takes place on those premises;
 - (b) unlicensed premises of which he is a provider are notifiable by him if and for so long as dutiable gaming takes place on those premises; and
 - (c) any unlicensed premises of which he is not a provider are notifiable by him if and for so long as—
 - (i) dutiable gaming takes place on those premises, and
 - (ii) he is concerned in the organisation or management of that gaming.
- (11) For the purposes of this paragraph, in the case of a body corporate which is the representative member of a group—
- (a) premises in respect of which a [^{F7}casino premises licence or club gaming permit] is for the time being in force are notifiable by the representative member if and for so long as—
 - (i) it, or another body corporate which is a member of that group, is the holder of the licence [^{F8}or permit], and
 - (ii) dutiable gaming takes place on those premises;
 - (b) unlicensed premises of which the representative member or any such other body corporate is a provider are notifiable by the representative member if and for so long as dutiable gaming takes place on those premises; and
 - (c) unlicensed premises which are not notifiable by the representative member by virtue of paragraph (b) above are notifiable by it if and for so long as—
 - (i) dutiable gaming takes place on those premises, and
 - (ii) it or any such other body corporate is concerned in the organisation or management of that gaming.

Textual Amendments

- F5** Words in Sch. 1 para. 6(10)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), Sch. 25 paras. 20\(5\)\(a\), 23\(2\); S.I. 2007/2532, art. 2](#)
- F6** Words in Sch. 1 para. 6(10)(a) inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), Sch. 25 paras. 20\(5\)\(a\), 23\(2\); S.I. 2007/2532, art. 2](#)
- F7** Words in Sch. 1 para. 6(11)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), Sch. 25 paras. 20\(5\)\(b\), 23\(2\); S.I. 2007/2532, art. 2](#)
- F8** Words in Sch. 1 para. 6(11)(a) inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), Sch. 25 paras. 20\(5\)\(b\), 23\(2\); S.I. 2007/2532, art. 2](#)

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Penalties in connection with notification

- 7 (1) Where, in contravention of paragraph 6(2) above, a person fails to notify the Commissioners of any premises, that failure shall attract a penalty under section 9 of the ^{M2}Finance Act 1994 (civil penalties).
- (2) Where—
- (a) by virtue of paragraph 6(3), (4) or (7) above, a person at any time becomes subject to a requirement to notify the Commissioners of any premises or fact, and
 - (b) he fails to comply with that requirement before the end of the period of seven days beginning with the day on which that time falls,
- that failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and shall also attract daily penalties for every day after the end of that period on which the failure to notify continues.

Marginal Citations

M2 1994 c. 9.

Groups

- 8 (1) Two or more bodies corporate are eligible to be treated as members of a group for the purposes of this Part of this Schedule if each is resident or has an established place of business in the United Kingdom and—
- (a) one of them controls each of the others;
 - (b) one person (whether a body corporate or an individual) controls all of them; or
 - (c) two or more individuals carrying on a business in partnership control all of them.
- (2) Subject to sub-paragraph (3) below, where an application for the purpose is made to the Commissioners with respect to two or more bodies corporate eligible to be treated as members of a group, then, from such date as may be specified in the application—
- (a) they shall be so treated for the purposes of this Part of this Schedule; and
 - (b) such one of them as may be specified in the application shall be the representative member for those purposes.
- (3) The Commissioners may refuse an application under sub-paragraph (2) above if, and only if, it appears to them necessary to do so for the protection of the revenue from gaming duty.
- (4) Where any bodies corporate are treated as members of a group for the purposes of this Part of this Schedule and an application for the purpose is made to the Commissioners, then, from such time as may be specified in the application—
- (a) a further body eligible to be so treated shall be included among the bodies so treated; or
 - (b) a body corporate shall be excluded from the bodies so treated; or
 - (c) another member of the group shall be substituted as the representative member; or
 - (d) the bodies corporate shall no longer be treated as members of a group.

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- (5) If it appears to the Commissioners necessary to do so for the protection of the revenue from gaming duty, they may—
- (a) refuse any application made for the purpose mentioned in paragraph (a) or (c) of sub-paragraph (4) above; or
 - (b) refuse any application made for the purpose mentioned in paragraph (b) or (d) of that sub-paragraph in a case that does not appear to them to fall within sub-paragraph (6)(a) and (b) below.
- (6) Where—
- (a) a body corporate is treated as a member of a group for the purposes of this Part of this Schedule by virtue of being controlled by any person, and
 - (b) it appears to the Commissioners that it has ceased to be so controlled,
- they shall, by notice given to that person, terminate that treatment from such date as may be specified in the notice.
- (7) Where—
- (a) a notice under sub-paragraph (6) above is given to a body corporate which is the representative member of a group,
 - (b) there are two or more other bodies corporate who will continue to be treated as members of the group after the time when that notice takes effect, and
 - (c) none of those bodies corporate is substituted from that time, or from before that time, as the representative member of the group in pursuance of an application under sub-paragraph (4)(c) above,
- the Commissioners shall, by notice given to such one of the bodies corporate mentioned in paragraph (b) above as they think fit, substitute that body corporate as the representative member as from that time.
- (8) Where a notice under sub-paragraph (6) above is given to one member of a group of which there is only one other member, then (subject to any further application under this paragraph) the other member shall also cease, from the time specified in the notice, to be treated for the purposes of this Part of this Schedule as a member of the group.
- (9) An application under this paragraph with respect to any bodies corporate—
- (a) must be made by one of those bodies or by the person controlling them; and
 - (b) must be made not less than 90 days before the date from which it is to take effect, or at such later time as the Commissioners may allow.
- (10) For the purposes of this paragraph a body corporate shall be taken to control another body corporate if—
- (a) it is empowered by statute to control that body's activities; or
 - (b) it is that body's holding company within the meaning of section [F⁹1159 of and Schedule 6 to] the Companies Act [F⁹2006];
- and an individual or individuals shall be taken to control a body corporate if (were he or they a company) he or they would be that body's holding company within the meaning of that Act.
- (11) Sections [F¹⁰13A to 16] of the ^{M3}Finance Act 1994 (review and appeals) shall have effect in relation to any refusal by the Commissioners of an application under sub-paragraph (2) or (4) above as if that refusal were a decision of a description [F¹¹ falling within section 13(A)(2)(j) of that Act].

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Textual Amendments

- F9** Words in Sch. 1 para. 8(10)(b) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments\) \(Taxes and National Insurance\) Order 2009 \(S.I. 2009/1890\)](#), arts. 1(1), **4(1)(d)**
- F10** Words in Sch. 1 para. 8(11) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 243(2)(a)**
- F11** Words in Sch. 1 para. 8(11) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 243(2)(b)**

Marginal Citations

- M3** 1994 c. 9.

Changes to legislation:

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