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*Status: Point in time view as at 01/10/2019.*

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

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## SCHEDULES

### SCHEDULE 1

#### GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

##### PART II

##### OTHER PROVISIONS

##### *Accounting periods*

- 9 [F1(1) Where the Commissioners and every relevant person so agree, the gaming duty provisions of this Act shall have effect in relation to any premises as if accounting periods for the purposes of those provisions were the periods specified in the agreement, which may be—
- (a) periods of six months (beginning on any date);
  - (b) periods (beginning on any date) which are longer or shorter than six months, but which must be the approximate equivalent of periods of six months in weeks.
- (1A) If the Commissioners have reason to believe that the liability in relation to any premises may not be discharged as it falls due from time to time, the Commissioners may direct that periods shorter than six months are to be treated as accounting periods for the purposes of the gaming duty provisions of this Act.
- (1B) The Commissioners may direct in relation to any premises that periods beginning on dates other than 1st April and 1st October are to be treated as accounting periods for the purposes of the gaming duty provisions of this Act.
- (1C) The Commissioners may by direction or by agreement with every relevant person make transitional arrangements in relation to any premises for periods (whether of six months or otherwise) to be treated as accounting periods for the purposes of the gaming duty provisions of this Act where—
- (a) those premises cease to be specified in an entry on the gaming register for any person, or
  - (b) an agreement under sub-paragraph (1) or a direction under sub-paragraph (1A) or (1B) begins or ceases to have effect.
- (1D) The Commissioners must not enter into an agreement under sub-paragraph (1) or give a direction under sub-paragraph (1B) unless they are satisfied that any transitional arrangements which are appropriate for the protection of the revenue have been agreed or directed.
- (1E) Any direction under this paragraph continues to have effect until it is withdrawn by the Commissioners (unless otherwise specified in the direction).

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- (1F) Withdrawal of a direction under this paragraph in relation to any premises does not prevent the giving of further directions in relation to those premises.]
- (2) For the purposes of [<sup>F2</sup>this paragraph], a person is a relevant person in relation to any premises if—
- (a) he is registered on the gaming duty register, and
  - (b) the entry relating to him on the register specifies those premises.
- <sup>F3</sup>(3) . . . . .
- <sup>F4</sup>(4) . . . . .
- [<sup>F5</sup>(5) The decisions mentioned in sub-paragraph (6) are to be treated as if they were listed in subsection (2) of section 13A of FA 1994 (customs and excise reviews and appeals: meaning of “relevant decision”) and accordingly are to be treated—
- (a) as if they were relevant decisions for the purposes mentioned in subsection (1) of that section, and
  - (b) as if they were ancillary matters for the purposes of section 16 FA 1994 (appeals to a tribunal).
- (6) The decisions are—
- (a) a decision of the Commissioners to refuse a request for an agreement under sub-paragraph (1) or (1C), or to refuse a request for such an agreement on particular terms,
  - (b) a decision of the Commissioners to give a direction under sub-paragraph (1A), (1B) or (1C), or to give such a direction in particular terms, or
  - (c) a decision of the Commissioners not to give a direction under sub-paragraph (1A), (1B) or (1C).]

#### Textual Amendments

- F1** Sch. 1 para. 9(1)-(1F) substituted for Sch. 1 para. 9(1) (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 2(2), 7 (with Sch. 19 para. 8(1)(2))
- F2** Words in Sch. 1 para. 9(2) substituted (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 2(3), 7
- F3** Sch. 1 para. 9(3) omitted (1.10.2019) by virtue of Finance Act 2019 (c. 1), Sch. 19 paras. 2(4), 7
- F4** Sch. 1 para. 9(4) omitted (1.10.2019) by virtue of Finance Act 2019 (c. 1), Sch. 19 paras. 2(4), 7
- F5** Sch. 1 para. 9(5)(6) substituted for Sch. 1 para. 9(5) (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 2(5), 7

#### *Directions as to the making of returns*

- 10 (1) The Commissioners may give directions as to the making of returns in connection with gaming duty by—
- (a) persons registered on the gaming duty register;
  - (b) persons liable to pay any gaming duty.
- (2) Directions under this paragraph may, in particular, make provision as to—
- (a) when any returns are to be made;
  - (b) the persons by whom any returns are to be made;
  - (c) the form in which any returns are to be made;

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- (d) the information to be given in any returns;
  - (e) the declarations to be contained in returns and the manner in which returns are to be authenticated;
  - (f) returns being treated as not made until received by the Commissioners;
  - (g) the places to which returns are to be made.
- (3) Where a person fails to comply with any provision of a direction given under this paragraph, that failure shall attract a penalty under section 9 of the <sup>M1</sup>Finance Act 1994 (civil penalties) and shall also attract daily penalties.

#### Marginal Citations

M1 1994 c. 9.

#### Regulations

- 11 (1) The Commissioners may make regulations providing for any matter for which provision appears to them to be necessary or expedient for the administration or enforcement of gaming duty, or for the protection of the revenue from that duty.
- (2) Regulations under this paragraph may, in particular, include provision as to the giving and operation of directions under section 11(6) of this Act [<sup>F6</sup>or paragraph 9 of this Schedule].
- (3) Where any person contravenes or fails to comply with any of the provisions of any regulations under this paragraph, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

#### Textual Amendments

F6 Words in Sch. 1 para. 11(2) inserted (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 3, 7

#### Offences

- 12 (1) Any person who obstructs any officer in the exercise of his functions in relation to gaming duty shall be guilty of an offence and liable, on summary conviction, to a penalty of level 5 on the standard scale.
- (2) Any person who—
- (a) in connection with gaming duty, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular,
  - (b) in that connection, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or
  - (c) is knowingly concerned in, or in the taking of steps with a view to, the fraudulent evasion (by him or any other person) of any gaming duty or of any obligation to make a payment on account of gaming duty,
- shall be guilty of an offence.
- (3) A person guilty of an offence under sub-paragraph (2) above shall be liable—

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- (a) on summary conviction, to a penalty of—
    - (i) [<sup>F7</sup>£20,000,] or
    - (ii) if greater, three times the duty or other amount which is unpaid or the payment of which is sought to be avoided,
 or to imprisonment for a term not exceeding six months, or to both;
  - (b) on conviction on indictment, to a penalty of any amount, or to imprisonment for a term not exceeding—
    - (i) two years in the case of an offence by virtue of sub-paragraph (2) (a) above, and
    - (ii) seven years in any other case,
 or to both.
- (4) Section 27 of the <sup>M2</sup>Betting and Gaming Duties Act 1981 (offences by bodies corporate) shall have effect for the purposes of any offence under this paragraph as it has effect for the purposes of [<sup>F8</sup>the offence] mentioned in that section.
- (5) Where a person has committed an offence under sub-paragraph (2) above, all designated items related to the relevant gaming shall be liable to forfeiture if—
- (a) at the time the offence was committed that person was not registered on the gaming duty register; and
  - (b) the relevant gaming did not take place on premises which, at the time the offence was committed, were specified in any person’s entry on that register.
- (6) In sub-paragraph (5) above, “the relevant gaming” means—
- (a) in relation to an offence under sub-paragraph (2)(a) or (b) above, any gaming to which the false statement or (as the case may be) the false document related; and
  - (b) in relation to an offence under sub-paragraph (2)(c) above, any gaming on the premises the gaming duty on which was, or was sought to be, fraudulently evaded.
- (7) For the purposes of sub-paragraph (5) above, the designated items related to any gaming are—
- (a) any furniture, machines and other articles and equipment which—
    - (i) are on the premises where the gaming takes place; and
    - (ii) have been or are being, or are capable of being, used for or in connection with gaming;
 and
  - (b) any cash and gaming chips in the custody or under the control of any person who—
    - (i) is a provider of the premises on which the gaming takes place, or
    - (ii) is in any way concerned with the organisation or management of the gaming.
- (8) For the purposes of sub-paragraph (7)(b) above the cash and gaming chips taken to be under the control of a person who is the provider of any premises or is concerned with the organisation or management of gaming on any premises shall include all cash and gaming chips in play or left on a gaming table on those premises.

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#### Textual Amendments

- F7** Sum in Sch. 1 para. 12(3)(a)(i) substituted (12.3.2015) for words 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. 10](#) (with reg. 5(1))
- F8** Words in Sch. 1 para. 12(4) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 20\(2\)](#) (with [Sch. 29](#))

#### Marginal Citations

- M2** 1981 c. 63.

### *Distress and poiding*

- 13 <sup>F9</sup>(1) Sections 28 and 29 of the Betting and Gaming Duties Act 1981 (recovery of duty) shall have effect as follows so as to apply in relation to gaming duty as they applied in relation to the duty on gaming licences—
- (a) in subsection (1) of each section, for “or 14 above or of Schedule 2 to this Act” there shall be substituted “above or sections 10 to 15 of, and Schedule 1 to, the Finance Act 1997”; and
  - (b) in subsections (2) and (3) of each section, for the words “the duty on a gaming licence” there shall be substituted—
    - (i) in the first place where they occur in subsection (2), the words “the gaming duty”; and
    - (ii) in the other places where they occur, the words “gaming duty”].
- (2) Sub-paragraph (1) above shall cease to have effect on such day as the Commissioners may by order made by statutory instrument appoint, and different days may be appointed under this sub-paragraph for different purposes.

#### Textual Amendments

- F9** [Sch. 1 para. 13\(1\)](#) ceases to have effect (1.7.1997) by [1997 c. 16](#), s. 13, [Sch. 1 para. 13\(2\)](#); [S.I. 1997/1433](#), [art. 2](#)

### *Disclosure of information*

- 14 (1) No obligation as to secrecy or other restriction on the disclosure of information imposed by statute or otherwise shall prevent—
- (a) the Commissioners or an authorised officer of the Commissioners from disclosing to <sup>F10</sup>the Gambling Commission] or to an authorised officer of <sup>F10</sup>that Commission], or
  - (b) <sup>F10</sup>that Commission] or an authorised officer of <sup>F10</sup>that Commission] from disclosing to the Commissioners or an authorised officer of the Commissioners,
- information for the purpose of assisting the Commissioners in the carrying out of their functions with respect to gaming duty or, as the case may be, <sup>F10</sup>that Commission] in the carrying out of <sup>F10</sup>that Commission's functions under the Gambling Act 2005].

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- (2) Information obtained by virtue of a disclosure authorised by this paragraph shall not be disclosed except—
- (a) to the Commissioners or [<sup>F11</sup>the Gambling Commission] or to an authorised officer of the Commissioners or [<sup>F11</sup>that Commission]; or
  - (b) for the purposes of any proceedings connected with a matter in relation to which the Commissioners or [<sup>F11</sup>that Commission] carry out the functions mentioned in sub-paragraph (1) above.

**Textual Amendments**

- F10** Words in Sch. 1 para. 14(1) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\), Sch. 25 paras. 20\(6\)\(a\)](#)23(1)
- F11** Words in Sch. 1 para. 14(2) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\), Sch. 25 paras. 20\(6\)\(b\)](#)23(1)

*Evidence by certificate*

- 15 Section 29A of the <sup>M3</sup>Betting and Gaming Duties Act 1981 (evidence by certificate) shall apply for the purposes of sections 10 to 15 of this Act and this Schedule as it applies for the purposes of that Act.

**Marginal Citations**

- M3** 1981 c. 63.

*Protection of officers*

- 16 Section 31 of the Betting and Gaming Duties Act 1981 (protection of officers) shall apply for the purposes of gaming duty as it applies for the purposes of [<sup>F12</sup>bingo duty] .

**Textual Amendments**

- F12** Words in Sch. 1 para. 16 substituted (1.12.2014) by [Finance Act 2014 \(c. 26\), s. 198\(2\)\(c\), Sch. 28 para. 20\(3\)](#) (with Sch. 29)

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