STATUTORY INSTRUMENTS

1980 No. 1147

CUSTOMS AND EXCISE

The Gaming Licence Duty Regulations 1980

Made - - - -	*4th August* 1980
Laid before the House of Commons	*11th August* 1980
Coming into Operation:	
save for Regulation 7	*1st September* 1980
Regulation 7 - -	*1st October* 1981

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 16(1) of and paragraph 8 of Schedule 2 to the Betting and Gaming Duties Act 1972(**a**) and by section 6(4) of and paragraphs 2 and 8 of Schedule 5 to the Finance Act 1980(**b**), and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1. These Regulations may be cited as the Gaming Licence Duty Regulations 1980 and shall come into operation on 1st September 1980, save for Regulation 7 which shall come into operation on 1st October 1981.

2.—(1) In these Regulations—

"the Act of 1972" means the Betting and Gaming Duties Act 1972;

"the Act of 1980" means the Finance Act 1980;

"Collector" means the Collector of Customs and Excise for the area in which the premises specified or to be specified in any licence are situated, or such other Collector as the Commissioners may nominate in any particular case;

"duty" means the duty charged by section 13 of the Act of 1972;

"licence" means a gaming licence within the meaning of Part II of the Act of 1972;

"qualified accountant" means a person who falls within either paragraph (*a*) or paragraph (*b*) of section 161(1) of the Companies Act 1948(**c**).

(2) In these Regulations any reference to a form prescribed in the Schedule hereto shall include a reference to a form to the like effect which has been approved by the Commissioners.

3.—(1) In relation to a licence for a period beginning on or after 1st October 1980 any reference in the Gaming (Licence Duty) Regulations 1970(**d**) or in Schedule 1 thereto to the duty paid or payable on a licence shall be construed as a reference to the duty paid or payable without reference to gross gaming yield.

(**a**) 1972 c. 25. (**b**) 1980 c. 48. (**c**) 1948 c. 38. (**d**) S.I. 1970/1270.

(2) The Gaming (Licence Duty) Regulations 1970 shall be revoked as from 1st October 1981.

4. An applicant for a licence for a period commencing on or after 1st October 1981 shall apply therefor to the Commissioners through the Collector, in the form numbered 1 in the Schedule hereto.

5. A licence for a period commencing on or after 1st October 1981 shall be in the form numbered 2 in the Schedule hereto.

6.—(1) The holder of any licence for a period commencing on or after 1st October 1980 shall, by not later than the relevant day, furnish to the Collector a return in the appropriate form, giving, in respect of the premises specified in the licence, full particulars of all the matters mentioned in the form. He shall at the same time pay the amount of duty appearing by the return to be due by reference to the gross gaming yield from the premises for the period to which the return relates.

(2) For the purposes of this Regulation—

"the relevant day" means—

(*a*) in relation to a licence for the whole or part of any period between 1st October in any year and 31st March of the following year, the last day of August following the expiration of the licence, and

(*b*) in relation to a licence for the whole or part of any period between 1st April in any year and 30th September in that year, the last day of February following the expiration of the licence;

"a return in the appropriate form" means—

(*a*) in relation to a return falling to be furnished by the last day of August in any year, a return in the form numbered 3 in the Schedule hereto, and

(*b*) in relation to a return falling to be furnished by the last day of February in any year, a return in the form numbered 4 in the said Schedule.

(3) A return furnished in pursuance of this Regulation shall include a certificate by a qualified accountant, who is not a provider or an employee or a director of a provider of the premises to which the return relates, that the amount of gross gaming yield declared thereon is true and correct to the best of his knowledge and belief; and any return not so certified shall be invalid.

7. Save as the Commissioners may otherwise allow, the holder of a licence shall display it in a conspicuous position on the premises to which it relates and shall, if so requested by the proper officer, produce it without delay for that officer's inspection.

8. Save as the Commissioners may otherwise allow, the holder of a licence shall retain for not less than six years at the premises to which the licence relates, every account, record or other document used or to be used by him for the purpose of furnishing the particulars required by the forms numbered 3 and 4 in the Schedule hereto; and shall, if so requested by the proper officer, produce any such account, record or other document without delay for that officer's inspection, and shall permit the officer to take a copy or extract thereof.

9. Each of the parts of gross gaming yield which in accordance with the Table in section 6(1)(*b*) of the Act of 1980 is chargeable at a rate other than the highest shall, in the case of a licence to which paragraph 8 of Schedule 5 to the Act of 1980 applies (licences of short duration), be reduced by multiplying that part by the number of days for which the licence was in force and dividing by 182, and if the result is not a whole number of pounds, rounding it up to the next pound.

C. Freedman,
Commissioner of Customs and Excise.

4th August 1980
King's Beam House
Mark Lane
LONDON EC3

(Regulation 4)

SCHEDULE

Form No. 1

HM Customs and Excise

APPLICATION FOR A GAMING LICENCE

(The Betting and Gaming Duties Act 1972 and the Finance Act 1980)

Full name of person to whom licence is to be issued and name and address of premises for which the licence is required.

1. Date from which you wish the licence to take effect .....

2. Has a gaming licence previously been held

(*a*) by the above-named person?	YES	NO
(*b*) in respect of the above-named premises?	YES	NO

3. If the answer to 2(*a*) or (*b*) is YES, have all amounts payable in respect of any previous licences been paid?

YES	NO

4. If the answer to 3 is NO, give reasons :—

DECLARATION

I, ...

of .....

.....

declare that the information given above is true and complete and that the premises in respect of which this application is made are licensed under Part II of the Gaming Act 1968.

I enclose herewith a remittance for £250 being duty payable when applying for the licence. I undertake to pay the further amount of duty payable, based on gross gaming yield for the period for which the licence is to apply, not later than 5 months after the end of that period.

Date ..... Signature .....

* Proprietor, partner, director, secretary

*Delete as necessary

Form No. 2 HM Customs and Excise *(Regulation 5)*

GAMING LICENCE

(The Betting and Gaming Duties Act 1972 and the Finance Act 1980)

Reference number	
Name of licence holder and name and address of club premises in respect of which this licence is granted.	

Granted at the office of the Collector of Customs and Excise at

with effect from expiring on

I, the undersigned, hereby grant licence under the provisions of the Betting and Gaming Duties Act 1972 and the Finance Act 1980 authorising the use of the premises specified above for the purpose of gaming to which section 13 of the said Act of 1972 applies.	Issuing Officer's date stamp

(Regulation 6)

Form No. 3

HM Customs and Excise

GAMING LICENCE DUTY

(The Betting and Gaming Duties Act 1972 and the Finance Act 1980)

Reference number	
Name of licence holder and name and address of club premises	

Please send the completed return to the Collector of Customs and Excise to reach him not later than the last day of August.

Part 1

General financial return for the year from .....to .....(Enter the dates of the club's financial year which ended in the 12 months to 31st March this year)

	£
1 Amount of drop	
2 Gross gaming yield	

EXPENSES AND LOSSES

	£
3 Property costs: (*a*) Rent and rates (*b*) Other (Please itemise on a separate sheet)	
4 Loss on catering (if any)	
5 Salaries and wages directly related to the club	
6 Directors' remuneration directly related to the club	
7 Head office charges	
8 Bad debts (net)	
9 Gaming duty paid	
10 Other expenses and losses (Please itemise on a separate sheet)	
Total expenses and losses	

Part 2

Return for the period 1st October 198 to 31st March 198

1 (*a*) Was more than one Customs and Excise gaming licence in force for the above premises during the period 1st October to 31st March?

YES	NO

(*b*) Did the club transfer gaming to or from the above premises during the period 1st October to 31st March?

YES	NO

(*c*) If the answer to (*a*) or (*b*) is YES, please state the period for which you were the licence holder in respect of the above premises:

From ..... to .....

2 Gross gaming yield for the period 1st October to 31st March, or for the period shown at 1(*c*) above if appropriate: £.....

Certificate of qualified accountant.

I, ... being a member of ..... (professional body) certify that to the best of my knowledge and belief the above is a true statement of gross gaming yield for the period from .....to .....

I am not a provider or an employee or director of a provider of the above premises.

Date ..... Signed .....

Calculation of gaming licence duty payable on gross gaming yield at 2 above.

Rate	Part of gross gaming yield	Amount of duty payable £
%	The first £.....	
%	The next £.....	
%	The next £.....	
%	The remainder £.....	
	Total	

I enclose a cheque for £..... being the total amount of duty payable

Declaration by licence holder

I, ...(insert full name) declare that to the best of my knowledge and belief the information given in Parts 1 and 2 of this return is true.

Date ..... Signed .....
* Proprietor, partner, director or secretary

* Delete as necessary

(Regulation 6)

Form No. 4 HM Customs and Excise

GAMING LICENCE DUTY

(The Betting and Gaming Duties Act 1972 and the Finance Act 1980)

Return for the period 1st April 198 to 30th September 198

Reference number	
Name of licence holder and name and address of club premises	

Please send the completed return to the Collector of Customs and Excise to reach him not later than the last day of February.

1 (*a*) Was more than one Customs and Excise gaming licence in force for the above premises during the period 1st April to 30th September? YES NO

(*b*) Did the club transfer gaming to or from the above premises during the period 1st April to 30th September? YES NO

(*c*) If the answer to (*a*) or (*b*) is YES, please state the period for which you were the licence holder in respect of the above premises:

From ..... to .....

2 Gross gaming yield for the period 1st April to 30th September, or for the period shown at 1(*c*) above if appropriate: £.....

Certificate of qualified accountant.

I, ... being a member of ..... (professional body) certify that to the best of my knowledge and belief the above is a true statement of gross gaming yield for the period from .....to .....

I am not a provider or an employee or director of a provider of the above premises.

Date ..... Signed .....

Calculation of gaming licence duty payable on gross gaming yield at 2 above.

Rate	Part of gross gaming yield	Amount of duty payable £
%	The first £.....	
%	The next £.....	
%	The next £.....	
%	The remainder £.....	
	Total	

I enclose a cheque for £.....being the total amount of duty payable

Declaration by licence holder.

I, ...(insert full name)
declare that to the best of my knowledge and belief the information given above is true.

Date ..... Signed .....
* Proprietor, partner, director or secretary

* Delete as necessary

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations provide detailed machinery for the administration of a new system of gaming licence duty introduced by the Finance Act 1980. The main feature of the new system is that duty will be based primarily on a club's gross gaming yield rather than the rateable value of its premises and the number of tables as at present. As a result of this change the existing prescribed forms require amendment, more detailed information about clubs' operations becomes necessary and new provisions are needed to avoid loss of revenue.

Accordingly the Regulations—

(*a*) prescribe revised versions of the application form and gaming licence;

(*b*) provide for regular returns of financial information to be made in prescribed form, and for the accounts and other records on which those returns are based to be retained and produced for inspection;

(*c*) provide for payment of duty in accordance with a certified statement of gross gaming yield and for a special basis of calculation where there is more than one licence in respect of the same club during a six-month licence period.

The first licence period affected by the new system is that beginning 1st October 1980 and the Regulations (with the exception of Regulation 7) come into operation one month before that date. However, during a transitional period of one year, certain features of the old system will remain relevant. Accordingly, the Gaming (Licence Duty) Regulations 1970 are revoked only from 1st October 1981 and the new Regulation 7 (which substantially replaces two of the 1970 Regulations) comes into operation from the same date.