



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART I **U.K.**

#### BETTING DUTIES

##### *General betting duty*

#### <sup>F1</sup> **The duty **U.K.****

.....

##### **Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

#### <sup>F2</sup> **Bookmakers: general bets **U.K.****

.....

##### **Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

#### <sup>F3</sup> **Bookmakers: spread bets **U.K.****

.....

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**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F14 Pool betting on horse and dog races U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F15 Net stake receipts U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F15AA Relief for losses U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F15AB Betting exchanges U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**5A ..... U.K.**

**F2** .....

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**Textual Amendments**

- F2** S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003](#) (c. 14), ss. 6(4), 216, [Sch. 43 Pt. 1\(1\)](#)

**<sup>F1</sup>5B Liability to pay [U.K.](#)**

.....

**Textual Amendments**

- F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014](#) (c. 26), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**<sup>F1</sup>5C Bet-brokers [U.K.](#)**

.....

**Textual Amendments**

- F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014](#) (c. 26), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**<sup>F1</sup>5D Accounting period [U.K.](#)**

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**Textual Amendments**

- F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014](#) (c. 26), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**<sup>F1</sup>5E Double taxation relief [U.K.](#)**

.....

**Textual Amendments**

- F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014](#) (c. 26), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

*Pool betting duty*

**<sup>F1</sup>6 The duty [U.K.](#)**

.....

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**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F17 Duty charged on net pool betting receipts U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F17ZA Relief for losses U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F17A Calculating net pool betting receipts U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F17B Net pool betting receipts: meaning of “dutiable pool bet” U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F17C Net pool betting receipts: calculating stake money U.K.**

.....

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**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F17D Net pool betting receipts: when stakes etc fall due** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F17E Net pool betting receipts: expenses and profits** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F17F Net pool betting receipts: calculating winnings** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F18 Payment and recovery** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 2** (with Sch. 29)

**F18ZA Double taxation relief** **U.K.**

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**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F1 8A** **Meaning of “bet made for community benefit” in sections 6 to 8** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F1 8B** **Meaning of “accounting period” in sections 6 to 8** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

**F1 8C** **Meaning of “bet” in sections 6 to 8A** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))

*General*

**9** **Prohibitions for protection of revenue.** **U.K.**

**F3** .....

**Textual Amendments**

**F3** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); [S.I. 2006/3272](#), [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

**9A** **Further prohibitions for protection of revenue: overseas bet-brokers** **U.K.**

**F4** .....

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**Textual Amendments**

**F4** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, **Sch. 17** (with ss. 352, 354); [S.I. 2006/3272](#), **art. 2(4)** (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

**9B Offences under sections 9 and 9A: penalties** **U.K.**

**F5** .....

**Textual Amendments**

**F5** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, **Sch. 17** (with ss. 352, 354); [S.I. 2006/3272](#), **art. 2(4)** (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

**F10 Definition of pool betting.** **U.K.**

.....

**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), **Sch. 28 para. 2** (with [Sch. 29](#))

**F10A Definition of qualifying foreign tax** **U.K.**

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**Textual Amendments**

**F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), **Sch. 28 para. 2** (with [Sch. 29](#))

**11 Definition of coupon betting.** **U.K.**

**F6** .....

**Textual Amendments**

**F6** S. 11 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, [Sch. 4 Pt. 1 para. 8](#), **Sch. 40 Pt. 1(4)**

**F12 Supplementary provisions.** **U.K.**

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#### Textual Amendments

- F1** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 2](#) (with [Sch. 29](#))



**Changes to legislation:**

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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 \(N.I.\)\)](#)