



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II **U.K.**

GAMING DUTIES

Gaming licence duty

^{F1}13 **E+W+S**

Textual Amendments

F1 S. 13 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10).

^{F2}14 **E+W+S**

Textual Amendments

F2 S. 14 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F3}15 **E+W+S**

Textual Amendments

F3 S. 15 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F4}16 **E+W+S**

Changes to legislation: Betting and Gaming Duties Act 1981, Part II is up to date with all changes known to be in force on or before 26 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

Textual Amendments

F4 S. 16 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

Bingo duty

[^{F5}17 **Bingo duty** **U.K.**

- (1) A duty of excise, to be known as bingo duty, shall be charged—
- (a) on the playing of bingo in the United Kingdom, and
 - (b) at the rate of [^{F6}10] per cent of a person's bingo promotion profits for an accounting period.

(2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.

[^{F7}(2A) Bingo duty is not charged on the playing of a game of bingo which is not licensed bingo if every person playing the game participates by the use of—

- (a) the internet,
- (b) telephone,
- (c) television,
- (d) radio, or
- (e) any other kind of electronic or other technology for facilitating communication.]

(3) The amount of a person's bingo promotion profits for an accounting period is—

- (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
- (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).

(4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.

(5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.

Textual Amendments

F5 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

F6 Figure in s. 17(1)(b) substituted (with effect in accordance with s. 122(2) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 122\(1\)](#)

F7 S. 17(2A) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\), s. 198\(2\)\(c\)](#), **Sch. 28 para. 3** (with [Sch. 29](#))

18 **Accounting period** **U.K.**

- (1) For the purposes of section 17 an accounting period ends, and another begins, at the end of the last Sunday in each calendar month.

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- (2) But regulations under paragraph 9 of Schedule 3 to this Act may make provision in place of subsection (1) for the purposes of the application of section 17 to specified persons or in specified circumstances.
- (3) Regulations made by virtue of subsection (2) may make transitional provision.

Textual Amendments

F5 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

19 Bingo receipts U.K.

- (1) A person has bingo receipts for an accounting period if payments fall due in the period in respect of entitlement to participate in bingo promoted by him.
- (2) The amount of the person's bingo receipts for the accounting period is the aggregate of those payments.
- (3) For the purposes of subsections (1) and (2)—
 - (a) an amount in respect of entitlement to participate in a game of bingo is to be treated as falling due in the accounting period in which the game is played,
 - ^{F8}(b)
 - (c) it is immaterial whether an amount falls due to be paid to the promoter or to another person,
 - (d) it is immaterial whether an amount is described as a fee for participation, as a stake, or partly as one and partly as the other, and
 - (e) where a sum is paid partly in respect of entitlement to participate in a game of bingo and partly in respect of another matter—
 - (i) such part of the sum as is applied to, or properly attributable to, entitlement to participate in the game shall be treated as an amount falling due in respect of entitlement to participate in the game, and
 - (ii) the remainder shall be disregarded.

Textual Amendments

F5 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

F8 S. 19(3)(b) omitted (27.4.2009 retrospective) by virtue of Finance Act 2009 (c. 10), s. 113(5)(a)(6)

20 Expenditure on bingo winnings U.K.

- (1) A person's expenditure on bingo winnings for an accounting period is the aggregate of the values of prizes provided by him in that period by way of winnings at bingo promoted by him.
- (2) Where a prize is obtained by the promoter from a person not connected with him, the cost to the promoter shall be treated as the value of the prize for the purpose of subsection (1).
- (3) Where a prize is a voucher which—

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- (a) may be used in place of money as whole or partial payment for benefits of a specified kind obtained from a specified person,
 - (b) specifies an amount as the sum or maximum sum in place of which the voucher may be used, and
 - (c) does not fall within subsection (2),
- the specified amount is the value of the voucher for the purpose of subsection (1).
- (4) Where a prize is a voucher (whether or not it falls within subsection (2)) it shall be treated as having no value for the purpose of subsection (1) if—
- (a) it does not satisfy subsection (3)(a) and (b), or
 - (b) its use as described in subsection (3)(a) is subject to a specified restriction, condition or limitation which may make the value of the voucher to the recipient significantly less than the amount mentioned in subsection (3)(b).
- (5) In the case of a prize which—
- (a) is neither money nor a voucher, and
 - (b) does not fall within subsection (2),
- the value of the prize for the purpose of subsection (1) is—
- (i) the amount which the prize would cost the promoter if obtained from a person not connected with him, or
 - (ii) where no amount can reasonably be determined in accordance with subparagraph (i), nil.
- (6) For the purpose of this section—
- (a) a reference to connection between two persons shall be construed in accordance with [F9 section 1122 of the Corporation Tax Act 2010] (connected persons), and
 - (b) an amount paid by way of value added tax on the acquisition of a thing shall be treated as part of its cost (irrespective of whether or not the amount is taken into account for the purpose of a credit or refund).

Textual Amendments

- F5** Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F9** Words in s. 20(6)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 174 \(with Sch. 2\)](#)

Modifications etc. (not altering text)

- C1** S. 20(2)-(6)(a) applied (with modifications) (1.9.2007) by [1997 c. 16, s. 11\(10A\)](#) as inserted by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 18\(3\), 23; S.I. 2007/2532, art. 2](#)

20A Combined bingo **U.K.**

- (1) A game of bingo is “combined bingo” if—
- (a) ^{F10}
 - (b) it is played in more than one place and promoted by more than one person.

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- (2) Payments made in respect of entitlement to participate in combined bingo shall be treated for the purposes of section 19(1) as bingo receipts only of the first promoter to whom (or at whose direction) they are paid.
- (3) ^{F11}Where money representing such payments (so far as they constituted stakes hazarded in the combined bingo) is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”), to the extent that the money is used (directly or indirectly) to provide bingo winnings for combined bingo promoted by the second promoter—
- (a) the money shall not be treated as a bingo receipt of the second promoter for the purposes of section 19(1),
 - (b) the payment shall be treated as expenditure of the first promoter on bingo winnings for the accounting period for the purposes of section 20(1), and
 - (c) no subsequent payment of all or part of the money shall be treated as expenditure on bingo winnings for the purposes of section 20(1) (whether paid by the second promoter to another person, by the first promoter having received it from the second promoter, or otherwise).

^{F12}(4)

Textual Amendments

- F5** Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F10** S. 20A(1)(a) and word repealed (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, 114, Sch. 25 paras. 8, 23, Sch. 27 Pt. 6\(3\); S.I. 2007/2532, art. 2](#)
- F11** Words in s. 20A(3) substituted (with effect in accordance with s. 184(4) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 184\(2\)](#)
- F12** S. 20A(4) omitted (with effect in accordance with s. 184(4) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), s. 184\(3\)](#)

20B Carrying losses forward **U.K.**

- (1) Where the calculation of a person’s bingo promotion profits for an accounting period results in a negative amount (“the loss”)—
- (a) no bingo duty shall be chargeable in respect of that accounting period, and
 - (b) for the purpose of section 17(3), the amount of the person’s expenditure on bingo winnings for the next accounting period shall be increased by the amount of the loss.
- (2) Subsection (1) applies to an accounting period whether or not the loss results wholly or partly from the previous application of that subsection.

Textual Amendments

- F5** Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

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20C Supplementary **U.K.**

- (1) Part 2 of Schedule 3 to this Act (bingo duty: supplementary) shall have effect.
- (2) In sections 17 to 20B above, this section and Schedule 3—
 - “bingo” includes any version of that game, whatever name it is called,
 - [^{F13}“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
 - [^{F14}“licensed bingo”—
 - (a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
 - (b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,]
 - “prize” means anything won at bingo, and
 - “United Kingdom” includes the territorial sea of the United Kingdom.
- (3) For the purposes of those provisions, except in relation to combined bingo, the promoter of a game of bingo is—
 - (a) in the case of licensed bingo, the holder of the licence, and
 - (b) in the case of non-licensed bingo, the person who provides the facilities for the game.
- (4) For the purposes of those provisions in relation to combined bingo a person promotes a game of bingo if he is wholly or partly responsible for organising it or for providing facilities for it.
- (5) In those provisions a reference to entitlement to participate in a game of bingo includes a reference to an opportunity to participate in a game of bingo in respect of which a charge is made (whether by way of a fee for participation, a stake, or both).
- (6) In proceedings relating to bingo duty under the customs and excise Acts an averment in any process that a particular game is a version of bingo shall, until the contrary is proved, be sufficient evidence that it is.]

Textual Amendments

- F5** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F13** S. 20C: definition of "bingo premises licence" inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(2\), 23; S.I. 2007/2532, art. 2](#)
- F14** S. 20C: definition of "licensed bingo" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(3\), 23; S.I. 2007/2532, art. 2](#)

Gaming machine licence duty

^{F15}21 Gaming machine licence duty. **U.K.**

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Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F16 **21A.** **U.K.**

Textual Amendments

F16 S. 21A repealed (1.5.1995) by 1994 c. 9, s. 6, Sch. 3 para. 3(3)(11), **Sch. 26 Pt. II** Note.

F15 **22 Gaming machine licence duty.** **U.K.**

Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F15 **23 Amount of duty.** **U.K.**

Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F15 **24 Restrictions on provision of gaming machines.** **U.K.**

Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F15 **24A Unlicensed machines: duty chargeable.** **U.K.**

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Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

^{F15}25 Meaning of “gaming machine”. **U.K.**

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Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

25A Power to modify definition of “amusement machine”. **U.K.**

F17

Textual Amendments

F17 S. 25A repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(5), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))

^{F15}26 Supplementary provisions as to gaming machine licence duty. **U.K.**

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Textual Amendments

F15 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

Remote gaming duty

^{F18}26A Interpretation **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F18}26B The duty **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

^{F18}26C The rate **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

^{F18}26D Accounting periods **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

^{F18}26E Remote gaming receipts **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

^{F18}26F Remote gaming winnings **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

^{F18}26G Losses **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F18}26H Exemptions **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F18}26I Liability to pay **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F18}26IA Double taxation relief **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F18}26IB Definition of qualifying foreign tax **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F18}26IC Regulations about claims for double taxation relief **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

F18 **26J Registration** **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

F18 **26K Returns** **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

F18 **26L Enforcement** **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

F18 **26M Review and appeal** **U.K.**

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Textual Amendments

F18 Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

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[^{F19}General]

Textual Amendments

F19 Cross-heading preceding s. 26N inserted (with effect as mentioned in s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 3**; S.I. 2007/2172, **art. 2**

[^{F20}[^{F21}26N] **Amounts in currencies other than sterling** **U.K.**

- (1) Any reference in this Part of this Act to a amount in sterling, in the context of—
- (a) the cost of playing a game, or
 - (b) the amount of the prize for a game,
- includes a reference to the equivalent amount in another currency.
- (2) The equivalent amount in another currency, in relation to any day, shall be determined by reference to the London closing exchange rate for the previous day.

^{F22}(3)

^{F22}(4)]

Textual Amendments

- F20** S. 26A inserted (10.7.2003) by Finance Act 2003 (c. 14), s. 11(2) (with s. 11(3))
- F21** S. 26N: renumbered (with effect as mentioned in s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 1**; S.I. 2007/2172, **art. 2**
- F22** S. 26N(3)(4) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(c)** (with Sch. 24 paras. 59-62)

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