



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *Bingo duty*

#### [<sup>F1</sup>20B Carrying losses forward

- (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

- F1** 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\(1\)](#)

**Changes to legislation:**

Betting and Gaming Duties Act 1981, Section 20B is up to date with all changes known to be in force on or before 20 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.

[View outstanding changes](#)

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