



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *[<sup>F1</sup>General]*

##### *[<sup>F1</sup><sup>F2</sup>26N] amounts in currencies other than sterling*

- (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.

<sup>F3</sup>(3) .....

<sup>F3</sup>(4) ..... ]

#### Textual Amendments

- F1** S. 26A inserted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 11\(2\)](#) (with [s. 11\(3\)](#))
- F2** 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](#)
- F3** 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:**

Betting and Gaming Duties Act 1981, Section 26N 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 \(N.I.\)\)](#)