



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART III

GENERAL

31 Protection of officers.

Where an officer takes any action in pursuance of instructions of the Commissioners or a Collector of Customs and Excise given in connection with the enforcement of the enactments relating to [^{F1}bingo duty] and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, he shall not be guilty of that offence.

Extent Information

- E1** S. 31 as enacted did not extend to Northern Ireland see s. 35(3) (which subsection was repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2).

Textual Amendments

- F1** Words in s. 31 substituted (1.12.2014) by [Finance Act 2014 \(c. 26\), s. 198\(2\)\(c\), Sch. 28 para. 6](#) (with [Sch. 29](#))

Modifications etc. (not altering text)

- C1** S. 31 applied (19.3.1997) by [1997 c. 16, ss. 13\(1\), 15, Sch. 1 Pt. II para. 16](#).
- C2** S. 31 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 38](#)

Changes to legislation:

Betting and Gaming Duties Act 1981, Section 31 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 \(N.I.\)\)](#)