



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART III

GENERAL

33 Interpretation.

(1) In this Act—

“the Commissioners” means the Commissioners of Customs and Excise;
[^{F1}“foreign tax” means a tax, including any sort of duty or levy, imposed in a country or territory outside the United Kingdom (see also subsection (1B));]

[^{F2}“gaming” means playing a game of chance for a prize ^{F3}... ;]

“the prescribed sum” in relation to the penalty provided for an offence, means—

- (a) if the offence was committed in England or Wales, the prescribed sum within the meaning of section 32 of the ^{M1}Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act); and
- (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F4}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)]^{F5}and
- (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the ^{M2}Fines and Penalties (Northern Ireland) Order 1984.]

[^{F6}(1A) In the definition of “gaming” in subsection (1)—

- (a) “game of chance” has the meaning given by section 6(2) of the Gambling Act 2005,
- (b) “playing a game of chance” is to be read in accordance with section 6(3) of that Act, and
- (c) “prize” does not include the opportunity to play the game again.]

Changes to legislation: Betting and Gaming Duties Act 1981, Section 33 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. (See end of Document for details) View outstanding changes

[^{F7}(1B) A reference in this Act to a foreign tax does not include any penalty, interest, surcharge or other such cost arising in connection with the tax (whether or not recoverable as if it were that tax).]

(2) For the avoidance of doubt it is hereby declared that the imposition by this Act of general betting duty, pool betting duty, bingo duty [^{F8}or remote gaming duty] does not make lawful anything which is unlawful apart from this Act.

Textual Amendments

- F1** Words in s. 33(1) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 6(a)**
- F2** S. 33(1): definition of "gaming" substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, **Sch. 25 paras. 10, 23**; S.I. 2007/2532, **art. 2**
- F3** Words in s. 33(1) omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), **s. 116(6)(a)**
- F4** Words in s. 33(1) substituted (1.4.1996) by 1995 c. 40, s. 5, **Sch. 4 para. 38**.
- F5** S. 33(1)(c) and the word "and" preceding it inserted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 7**
- F6** S. 33(1A) inserted (21.7.2009) by Finance Act 2009 (c. 10), **s. 116(6)(b)**
- F7** S. 33(1B) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 6(b)**
- F8** Words in s. 33(2) substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by Finance Act 2012 (c. 14), **Sch. 24 para. 54(4)** (with Sch. 24 paras. 59-62)

Marginal Citations

- M1** 1980 c. 43(82).
- M2** S.I. 1984/703 (N.I. 3).

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