



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 4

GENERAL

Administration

163 Administration

- (1) The Commissioners are responsible for the collection and management of general betting duty, pool betting duty and remote gaming duty.
- (2) General betting duty, pool betting duty and remote gaming duty are to be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations made by the Commissioners.
- (3) The Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of, or for the protection of the revenue from, general betting duty, pool betting duty and remote gaming duty.
- (4) Nothing in sections 164 to 169 affects the generality of the powers conferred by this section.

164 Registration

- (1) The Commissioners must maintain the following registers—

Changes to legislation: Finance Act 2014, Cross Heading: Administration is up to date with all changes known to be in force on or before 20 June 2024. 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

- (a) a register of persons who, by virtue of being bookmakers, being treated by section 133 as bookmakers or providing facilities for making bets, are (or may become) liable to pay general betting duty,
 - (b) a register of persons who, by virtue of being bookmakers, are (or may become) liable to pay pool betting duty, and
 - (c) a register of persons who, by virtue of entering into arrangements for chargeable persons to participate in remote gaming, are (or may become) liable to pay remote gaming duty.
- (2) A person falling within any paragraph of subsection (1) may not carry on an activity by virtue of which the person falls within that paragraph without being registered in the register maintained under that paragraph.
- (3) The Commissioners may make regulations about registration; in particular, the regulations may include provision about—
- (a) the procedure for applying for registration (including provision requiring applications to be made electronically);
 - (b) the timing of applications (including provision for applications to be made and determined before 1 December 2014);
 - (c) the information to be provided;
 - (d) notification of changes;
 - (e) de-registration;
 - (f) re-registration after a person ceases to be registered.
- (4) The regulations may require a person registered under this section to give notice to the Commissioners before applying for a remote operating licence.
- (5) The regulations may permit the Commissioners to impose conditions or requirements on persons registered under this section.
- (6) The regulations may include provision for the registration of groups of persons; and may provide for the modification of provisions of this Part in their application to groups.
- (7) The modifications may, for example, include a modification ensuring that each member of a group will be jointly and severally liable for the duty payable by any member of the group.

Commencement Information

II S. 164 partly in force; s. 164(1)(3)-(7) in force at Royal Assent; s. 164(2) in force at 1.12.2014, see s. 198(1)(2)

165 Accounting period

- (1) For the purposes of this Part—
- (a) a period of 3 consecutive months is an accounting period, but
 - (b) the Commissioners may by regulations provide for some other period specified in, or determined in accordance with, the regulations to be an accounting period.
- (2) The first day of an accounting period is such day as the Commissioners may direct.

Changes to legislation: Finance Act 2014, Cross Heading: Administration is up to date with all changes known to be in force on or before 20 June 2024. 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

- (3) The Commissioners may agree with a person to make either or both of the following changes for the purposes of that person's liability to general betting duty, pool betting duty or remote gaming duty—
 - (a) to treat specified periods (whether longer or shorter than 3 months) as accounting periods;
 - (b) to begin accounting periods on days other than those applying by virtue of subsection (2).
- (4) The Commissioners may by direction make transitional arrangements for periods (whether of 3 months or otherwise) to be treated as accounting periods where—
 - (a) a person becomes or ceases to be registered, or
 - (b) an agreement under subsection (3) begins or ends.
- (5) A direction under this section—
 - (a) may apply generally or only to a particular case or class of case, and
 - (b) must be published unless it applies only to a particular case.

166 Returns

- (1) The Commissioners may make regulations requiring returns to be made to the Commissioners in respect of general betting duty, pool betting duty and remote gaming duty.
- (2) The regulations may, in particular, make provision about—
 - (a) liability to make a return,
 - (b) timing,
 - (c) form,
 - (d) content,
 - (e) method of making (including provision requiring returns to be made electronically),
 - (f) declarations,
 - (g) authentication, and
 - (h) when a return is to be treated as made.

167 Payment

- (1) The Commissioners may by regulations make provision about payment of general betting duty, pool betting duty and remote gaming duty.
- (2) The regulations may, in particular, make provision about—
 - (a) timing (including provision requiring payments to be made on account),
 - (b) instalments,
 - (c) methods of payment (including provision requiring payments to be made electronically),
 - (d) when payment is to be treated as made, and
 - (e) the process and effect of assessments by the Commissioners of amounts due.
- (3) Subject to regulations under section 163 and this section, section 12 of FA 1994 (assessment) applies in relation to liability to pay general betting duty, pool betting duty and remote gaming duty.

Changes to legislation: *Finance Act 2014, Cross Heading: Administration is up to date with all changes known to be in force on or before 20 June 2024. 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*

168 Information and records

The Commissioners may by regulations require the provision to such persons, or display in such manner, of such information or records as the regulations may specify—

- (a) by persons engaging or proposing to engage in any activity by reason of which they are, or may be or become, liable for general betting duty, pool betting duty or remote gaming duty (or would be or might be or become liable to general betting duty if on-course bets were not excluded), and
- (b) by persons providing facilities for another to engage in such an activity or entering into any transaction in the course of any such activity.

169 Stake funds and gaming prize funds

- (1) The Treasury may by regulations make provision as to the circumstances in which—
 - (a) the stake money on a bet is, or is not, to be treated for the purposes of this Part as assigned to a Chapter 1 stake fund or a Chapter 2 stake fund,
 - (b) gaming payments are, or are not, to be treated for the purposes of this Part as assigned to a gaming prize fund,
 - (c) an amount contained in a Chapter 1 stake fund or a Chapter 2 stake fund is, or is not, to be treated for the purposes of this Part as being used otherwise than to provide winnings, and
 - (d) an amount contained in a gaming prize fund is, or is not, to be treated for the purposes of this Part as being used otherwise than to provide prizes.
- (2) The Commissioners may by notice published by them make provision about Chapter 1 stake funds, Chapter 2 stake funds and gaming prize funds, and such a notice may (in particular) make provision as to how such funds are to be held.

Changes to legislation:

Finance Act 2014, Cross Heading: Administration is up to date with all changes known to be in force on or before 20 June 2024. 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](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)