

SCHEDULES

SCHEDULE 28

PART 3: CONSEQUENTIAL AMENDMENTS AND REPEALS

PART 1

BETTING AND GAMING DUTIES ACT 1981

- 1 BGDA 1981 is amended as follows.
- 2 Omit sections 1 to 12 (general betting duty and pool betting duty).
- 3 In section 17 (bingo duty) for subsection (2A) substitute—
 - “(2A) Bingo duty is not charged on the playing of a game of bingo which is not licensed bingo if every person playing the game participates by the use of—
 - (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) any other kind of electronic or other technology for facilitating communication.”
- 4 Omit sections 26A to 26M (remote gaming duty).
- 5 In section 27 (offences by bodies corporate), omit “paragraph 13(1) or (3) or 14(1) of Schedule 1 or”.
- 6 In section 31 (protection of officers), for “general betting duty, bingo duty or remote gaming duty” substitute “bingo duty”.
- 7 Omit Schedule A1 (general betting duty and pool betting duty: double taxation relief).
- 8 Omit Schedule 1 (administration of general betting duty and pool betting duty).
- 9 Omit Schedule 4B (remote gaming duty: double taxation relief).