



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 2

POOL BETTING DUTY

153 Bets made for community benefit

- (1) For the purposes of this Part (but subject to any direction under subsection (3)), a bet is made “for community benefit” if—
 - (a) the promoter of the betting concerned is a community society or is bound to pay all benefits accruing from the betting to such a society, and
 - (b) the person making the bet knows, when making it, that the purpose of the betting is to benefit such a society.
- (2) In the case of a bet made by means of a totalisator, the reference in subsection (1) to the promoter of the betting concerned is a reference to the operator.
- (3) The Commissioners may direct that any bet specified by the direction, or of a description so specified, is not a bet made for community benefit.
- (4) The power conferred by subsection (3) may not be exercised unless the Commissioners consider that an unreasonably large part of the amounts paid in respect of the bets concerned will, or may, be applied otherwise than—
 - (a) in the payment of winnings, or
 - (b) for the benefit of a community society.
- (5) In this section “community society” means—
 - (a) a society established and conducted for charitable purposes only, or

Status: *This is the original version (as it was originally enacted).*

- (b) a society established and conducted wholly or mainly for the support of athletic sports or athletic games and not established or conducted for purposes of private or commercial gain.
- (6) In this section “society” includes any club, institution, organisation or association of persons, by whatever name called.