



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 4

GENERAL

Definitions

187 On-course betting and excluded betting

- (1) A bet is an on-course bet for the purposes of this Part if it—
 - (a) is made by a person present at a horse or dog race meeting or by a bookmaker,
 - (b) is not made through an agent of an individual making the bet or through an intermediary, and
 - (c) is made—
 - (i) with a bookmaker present at the meeting, or
 - (ii) by means of a totalisator situated in the United Kingdom, using facilities provided at the meeting by or by arrangement with the person operating the totalisator.
- (2) A bet is an excluded bet for the purposes of this Part if—
 - (a) it is not made in or from the United Kingdom, and
 - (b) the facilities used to receive or negotiate the bet or (in the case of pool betting) to conduct the pool betting operations are not capable of being used in or from the United Kingdom.
- (3) The Treasury may by regulations amend subsection (2).