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STATUTORY INSTRUMENTS

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**2010 No. 1783**

**The Pool Betting Duty (Application of General Betting Duty Provisions) Regulations 2010**

**Amendments to the Betting and Gaming Duties Act 1981: payment of pool betting duty**

- 3.—(1) This paragraph amends the Betting and Gaming Duties Act 1981 as follows—
- (a) in section 8(1)(c)(1) (payment of pool betting duty), omit: “and any directions under paragraph 3 of Schedule 1 to this Act”;
  - (b) in Schedule 1, omit paragraph 3(2) (payment of pool betting duty).
- (2) The time for payment of pool betting duty is unaffected by paragraph (1) if it fell before 26th September 2010 pursuant to a direction under Schedule 1, paragraph 3 to that Act(3).

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(1) The Betting and Gaming Duties Act 1981 (c. 63), section 8(1)(c) was substituted as mentioned in footnote (a) on page 2.

(2) The Betting and Gaming Duties Act 1981 (c. 63), Schedule 1, paragraph 3 was amended by the Finance Act 2002 (c. 23), Schedule 4, Part 1, paragraph 10(4) and Schedule 40, Part 1(4).

(3) The Betting and Gaming Duties Act 1981 (c. 63), Schedule 1, paragraph 3 (amended as mentioned in footnote (e) on this page) provided that pool betting duty had to be paid at such times as the Commissioners may direct (see footnote (a) on page 1 about “the Commissioners”). The Commissioners for HM Revenue & Customs directed in Notice 147 of April 2005 that the duty had to be paid no later than the fifteenth day of the month following the one in which the accounting period ends, and it is these payment days before 26th September 2010 that this provision preserves following the repeal of paragraph 3. Otherwise, the amendments made by regulations 2(5) and 2(6) of this instrument have as an effect that pool betting duty payable for the accounting period ending with 25th September 2010 must be paid no later than 15th October 2010, and this is the same effect as directed under paragraph 3 until its repeal. Similar is true for later accounting periods.