



Betting, Gaming and Lotteries Act 1963

1963 CHAPTER 2

[^{F2}PART I

BETTING]

Contributions for benefit of horse racing by bookmakers and Totalisator Board

27 [^{F1}The levy]

[^{F2}(1) The contributions such as are mentioned in section 24(1) of this Act to be made by bookmakers [^{F3}and betting exchange providers] shall be paid by way of a levy in respect of each levy period in accordance with [^{F4}this section].

[^{F5}(1A) The levy is charged at the rate of 10% of the amount by which a person's profits for a levy period exceed the exempt amount (see section 27D).

(1B) The person's profits for a levy period are the sum of—

- (a) the person's profits as a bookmaker on leviable bets for the period (see section 27A), and
- (b) the commission charged by the person as a betting exchange provider on leviable bets during the period (see section 27C).

(1C) The persons by whom the levy is payable include those bookmakers and betting exchange providers who are required to hold remote operating licences.

(1D) In subsection (1C) "remote operating licence" has the same meaning as in the Gambling Act 2005 (see section 67 of that Act).]

^{F6}(2)

^{F6}(3)

^{F6}(4)

(5)]

Changes to legislation: Betting, Gaming and Lotteries Act 1963, Section 27 is up to date with all changes known to be in force on or before 13 April 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](#)

Textual Amendments

- F1** S. 27 heading substituted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 4\(5\)](#) (with [reg. 2](#))
- F2** Act repealed (1.1.2007 for the repeal of Sch. 2 para. 10, 1.9.2007 in so far as not already in force) by [Gambling Act 2005 \(c. 19\)](#), [ss. 356\(3\), 358\(1\)](#), [Sch. 17](#) (with [ss. 352, 354](#)); [S.I. 2006/3272](#), [art. 2\(1\)](#), [Sch. 1](#) (with [arts. 7-12, Sch. 4](#)); [S.I. 2006/3272](#), [art. 3](#) (as amended by [S.I. 2007/2169](#), [art. 4](#))
- F3** Words in s. 27(1) inserted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 4\(2\)\(a\)](#) (with [reg. 2](#))
- F4** Words in s. 27(1) substituted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 4\(2\)\(b\)](#) (with [reg. 2](#))
- F5** S. 27(1A)-(1D) inserted (25.4.2017) by [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 4\(3\)](#) (with [reg. 2](#))
- F6** S. 27(2)-(4) omitted (25.4.2017) by virtue of [The Horserace Betting Levy Regulations 2017 \(S.I. 2017/589\)](#), [reg. 1\(2\)](#), [Sch. para. 4\(4\)](#) (with [reg. 2](#))

Modifications etc. (not altering text)

- C1** S. 27 amended by [Horserace Betting Levy Act 1969 \(c. 14\)](#), [s. 1\(1\)-\(8\)](#)
- C2** Ss. 24-30 saved (1.9.2007) by [Gambling Act 2005 \(Horserace Betting Levy\) Order 2007 \(S.I. 2007/2159\)](#), [art. 2](#)

Changes to legislation:

Betting, Gaming and Lotteries Act 1963, Section 27 is up to date with all changes known to be in force on or before 13 April 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.

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Changes and effects yet to be applied to :

- s. 24-30 power to amend conferred by [2004 c. 25 s. 15\(1\)\(a\)](#)

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):

- s. 4-4B substituted for s. 4 by [2004 c. 25 s. 10\(1\)](#)
- s. 4A(1) excluded by [2004 c. 25 s. 9\(2\)](#)
- s. 13(3)-(11) added by [2004 c. 25 Sch. 4 para. 2\(1\)\(4\)](#)
- Sch. 1A inserted by [2004 c. 25 Sch. 1](#)