



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

An Act to consolidate certain enactments concerning the duties of excise relating to betting and gaming. [30th October 1981]

PART I

BETTING DUTIES

[^{F1} General betting duty

Textual Amendments

- F1** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, [Sch. 1](#); S.I. 2001/3089, [art. 2](#)

^{F2} **The duty**

A duty of excise to be known as general betting duty shall be charged in accordance with sections 2 to 5D.

Textual Amendments

- F2** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, [Sch. 1](#); S.I. 2001/3089, [art. 2](#)

^{F3} **Bookmakers: general bets**

- (1) General betting duty shall be charged on a bet made with a bookmaker who is in the United Kingdom.
- (2) Subsection (1) does not apply to—

Status: Point in time view as at 17/07/2012.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 12 October 2023. 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)

- (a) an on-course bet,
- (b) a spread bet, ^{F4} ...
- (c) a bet made by way of pool betting^{F5}, or
- ^{F6}(d)

- (3) The amount of duty charged in respect of bets made with a bookmaker in an accounting period shall be 15 per cent. of the amount of his net stake receipts for that period.

Textual Amendments

- F3** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F4** Word in s. 2(2) repealed (19.7.2006) by **Finance Act 2006 (c. 25)**, s. 178, **Sch. 26 Pt. 2**
- F5** S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of **Finance Act 2006 (c. 25)**, **s. 9(1)(2)**
- F6** S. 2(2)(d) omitted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by virtue of **Finance Act 2012 (c. 14)**, **Sch. 24 para. 43**

^{F7}3 **Bookmakers: spread bets**

- (1) General betting duty shall be charged on a spread bet made with a bookmaker who—
- (a) is in the United Kingdom, ^{F8} . . .
 - (b) ^{F8}

[^{F9}(2) A bet is a spread bet if it constitutes a contract the making or accepting of which is a regulated activity within the meaning of section 22 of the Financial Services and Markets Act 2000.]

- (3) The amount of duty charged under subsection (1) in respect of spread bets made with a bookmaker in an accounting period shall be—
- (a) 3 per cent. of the amount of his net stake receipts in respect of financial spread bets for that period (if any), plus
 - (b) 10 per cent. of the amount of his net stake receipts in respect of other spread bets for that period (if any).
- (4) A “financial spread bet” is a spread bet the subject of which is a financial matter.
- (5) The Commissioners may by order provide that a specified matter—
- (a) shall be treated as a financial matter for the purpose of subsection (4), or
 - (b) shall not be treated as a financial matter for that purpose.

Textual Amendments

- F7** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F8** S. 3(1)(b) and preceding word repealed (19.7.2007) by **Finance Act 2007 (c. 11)**, ss. 105, 114, **Sch. 25 paras. 4(2), 23**, **Sch. 27 Pt. 6(3)**
- F9** S. 3(2) substituted (19.7.2007) by **Finance Act 2007 (c. 11)**, s. 105, **Sch. 25 paras. 4(3), 23**

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[^{F10}4] **Pool betting on horse and dog races**

- (1) General betting duty shall be charged on pool betting which—
 - (a) relates only to horse racing or dog racing, and
 - (b) is not on-course betting.
- (2) But subsection (1) does not apply to pool betting if—
 - (a) the promoter is outside the United Kingdom, and
 - (b) it is conducted otherwise than by means of a totalisator situated in the United Kingdom.
- (3) The amount of duty charged under subsection (1) in respect of bets made by means of facilities provided by a person in an accounting period shall be 15 per cent. of the amount of his net stake receipts for the period.]

Textual Amendments

- F10** S. 4 substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#) (c. 12), s. 15(2)

^{F11}5 **Net stake receipts**

- (1) For the purposes of a charge under a provision of sections 2 to 4 in respect of the class of bets to which the provision applies, the amount of a person's net stake receipts for an accounting period is X minus Y, where—
 - (a) X is the aggregate of amounts which fall due to that person in the accounting period in respect of bets of that class made with him, and
 - (b) Y is the aggregate of amounts paid by the person in that period by way of winnings to persons who made bets of that class with him (irrespective of when the bets were made or determined).
- (2) Where—
 - (a) a person makes a bet other than a spread bet, and
 - (b) the sum which he will lose if unsuccessful is known when the bet is made, that sum shall be treated for the purposes of subsection (1)(a) as falling due when the bet is made (irrespective of when it is actually paid or required to be paid).
- (3) Where the amount of a person's net stake receipts is zero or a negative amount, it shall be disregarded for the purposes of sections 2 to 4 [^{F12}except as provided for by section 5AA].
- (4) In calculating an amount due to a person in respect of a bet, no deduction shall be made in respect of—
 - (a) any other benefit secured by the person who makes the bet as a result of paying the money,
 - (b) a person's expenses, whether in paying duty or otherwise, or
 - (c) any other matter.
- (5) Where a person makes a bet in pursuance of an offer which permits him to pay nothing or less than the amount which he would have been required to pay without the offer, he shall be treated for the purposes of this section as being due to pay that amount—
 - (a) to the person with whom the bet is made, and

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- (b) at the time when the bet is made.
- (6) For the purpose of subsection (1)(b)—
- (a) the reference to paying an amount to a person includes a reference to holding it in an account if the person is notified that the amount is being held for him in the account and that he is entitled to withdraw it on demand,
 - (b) the return of a stake shall be treated as a payment by way of winnings, and
 - (c) only payments of money shall be taken into account.
- (7) In the application of this section to a charge under ^{F13}section 4(1)], a reference to bets made with a person shall be treated as a reference to bets made by means of facilities provided by him.

Textual Amendments

- F11** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F12** Words in s. 5(3) inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 6(2)**
- F13** Words in s. 5(7) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**

Relief for losses

^{F14}5AA

- (1) This section applies where the amount of a person's net stake receipts for an accounting period in respect of a class of bets (calculated in accordance with section 5(1)) is a negative amount.
- (2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net stake receipts in respect of the same class of bets for that period.
- (3) If the amount of those net stake receipts for that following accounting period—
 - (a) is not a positive amount, or
 - (b) is less than the amount carried forward,
 the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net stake receipts for that period in respect of the same class of bets.]

Textual Amendments

- F14** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 6(3)**

Betting exchanges

^{F15}5AB

- (1) This section applies where—
 - (a) one person makes a bet with another person using facilities provided by a third person in the course of a business, and
 - (b) that business is one that does not involve the provision of premises for use by persons making or taking bets.

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- (2) General betting duty shall be charged on the amounts (“commission charges”) that the parties to the bet are charged, whether by deduction from winnings or otherwise, for using those facilities.
- (3) No deductions shall be allowed from commission charges.
- (4) The amount of duty charged under this section in respect of bets determined in an accounting period shall be 15 per cent of the commission charges relating to those bets.
- (5) For the purposes of this section, and section 5B(4) so far as relating to this section, a person who arranges for facilities relating to a bet to be provided by another person shall be treated as providing them himself (and the other person shall not).]

Textual Amendments

F15 S. 5AB inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(2\)](#)

5A

F16

Textual Amendments

F16 S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 6\(4\), 216, Sch. 43 Pt. 1\(1\)](#)

^{F17}5B Liability to pay

- ^{F18}(1) All general betting duty chargeable in respect of—
- (a) bets made in an accounting period, or
 - (b) in the case of duty chargeable under section 5AB, bets determined in an accounting period,
- shall become due at the end of that period.]
- (2) In the case of bets made with a bookmaker in an accounting period the general betting duty shall be paid—
 - (a) when it becomes due, and
 - (b) by the bookmaker.
 - (3) But general betting duty which is due to be paid by a bookmaker in respect of bets may be recovered from the following persons as if they and the bookmaker were jointly and severally liable to pay the duty—
 - (a) the holder of a ^{F19}general betting operating licence (in Great Britain), or a bookmaker's permit (in Northern Ireland),] for the business in the course of which the bets were made;
 - (b) a person responsible for the management of that business;
 - (c) where the bookmaker is a company, a director.

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- (4) In the case of bets made in an accounting period by means of facilities provided by a person as described in [^{F20}section 4(1)] [^{F21}or 5AB] the general betting duty shall be paid—
 - (a) when it becomes due, and
 - (b) by the person who provides the facilities.
- (5) This section is without prejudice to paragraph 2 of Schedule 1 to this Act or regulations made under it.

Textual Amendments

F17 Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

F18 S. 5B(1) substituted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(a)**

F19 Words in s. 5(3)(a) substituted (1.9.2007) by **Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 5, 23; S.I. 2007/2532, art. 2**

F20 Words in s. 5B(4) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**

F21 Words in s. 5B(4) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(b)**

^{F22}**5C Bet-brokers**

- (1) This section applies where—
 - (a) one person (the “bettor”) makes a bet with another person (the “bet-taker”) using facilities provided in the course of a business [^{F23}other than a betting-exchange business,] by a third person (the “bet-broker”), or
 - (b) one person (the “bet-broker”) in the course of a business makes a bet with another person (the “bet-taker”) as the agent of a third person (the “bettor”) (whether the bettor is a disclosed principal or an undisclosed principal).

[^{F24}In paragraph (a) “betting-exchange business” means a business such as is mentioned in section 5AB(1).]

^{F25}(2)

^{F25}(3)

- (4) ^{F25}... , for the purposes of sections 2 to 5B—
 - (a) the bet shall be treated as if it were made separately by the bettor with the bet-broker and by the bet-broker with the bet-taker,
 - (b) the bet-broker shall be treated as a bookmaker in respect of the bet,
 - (c) the aggregate of amounts due to be paid by the bettor in respect of the bet shall be treated as being due separately to the bet-broker and to the bet-taker (and any amount due to be paid by the bet-broker to the bet-taker shall be disregarded), and
 - (d) a sum paid by the bet-taker by way of winnings in respect of the bet shall be treated as having been paid separately by the bet-taker and by the bet-broker at that time and for that purpose (and any sum paid by the bet-broker shall be disregarded).

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- (5) This section does not apply—
- (a) to bets made by way of pool betting, ^{F26} . . .
 - (b) ^{F26}
- (6) Where there is any doubt as to which of two persons is the bettor and which the bet-taker for the purposes of subsection (1)(a), whichever of the two was the first to use the facilities of the bet-broker to offer the bet shall be treated as the bet-taker.

Textual Amendments

- F22** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F23** Words in s. 5C(1)(a) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(4)(a)**
- F24** Words in s. 5(3) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(4)(b)**
- F25** S. 5C(2)(3) repealed (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), ss. 7(4)(c), 216, Sch. 43 Pt. 1(1)**
- F26** S. 5C(5)(b) and preceding word repealed (19.7.2007) by **Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 6, 23, Sch. 27 Pt. 6(3)**

^{F27}5D Accounting period

- (1) For the purposes of sections 2 to 5C—
- (a) each calendar month is an accounting period, but
 - (b) the Commissioners may provide in regulations under paragraph 2 of Schedule 1 to this Act for some other specified period to be an accounting period.
- (2) Regulations made by virtue of subsection (1)(b) may—
- (a) make provision which applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.]

Textual Amendments

- F27** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

[^{F28}5E Double taxation relief

- (1) This section applies if a person (“P”) is liable to pay a qualifying foreign tax in respect of bets in respect of which P is also liable to pay general betting duty under a provision of sections 2 to 4 or section 5AB (“the relevant provision”).
- (2) Bets in respect of which P is liable to pay both general betting duty under the relevant provision and the qualifying foreign tax are referred to as “eligible bets”.
- (3) Credit may be allowed for all or part of the qualifying foreign tax paid by P.

Status: Point in time view as at 17/07/2012.

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- (4) Whether any credit is allowed is determined in accordance with Schedule A1.
- (5) If credit is allowed for an accounting period, P is entitled to claim a repayment of so much of the duty actually paid as is equal to the amount of credit allowed.
- (6) Total repayments to P for that accounting period in respect of bets of the applicable class (taking into account all qualifying foreign taxes) must not, in aggregate, exceed the duty actually paid.
- (7) “The applicable class” means the class of bets to which the relevant provision applies.
- (8) “The duty actually paid” means the general betting duty paid by P for that accounting period in respect of bets of the applicable class.
- (9) A bet does not count as an “eligible bet” if it was made by or on behalf of P.]

Textual Amendments

F28 S. 5E inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 2](#)

[^{F29}Pool betting duty]

Textual Amendments

F29 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

^{F306} The duty

A duty of excise to be known as pool betting duty shall be charged in accordance with sections 7 to 8C.

Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7 Duty charged on net pool betting receipts

- (1) If the amount of a person’s net pool betting receipts for an accounting period is greater than zero, pool betting duty is charged on those receipts.
- (2) The amount of that duty is 15 per cent of the amount of the receipts.

Status: Point in time view as at 17/07/2012.

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Textual Amendments

- F30** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

^{F31}7ZA Relief for losses

- (1) This section applies where the amount of a person's net pool betting receipts for an accounting period is a negative amount.
- (2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net pool betting receipts for that period.
- (3) If the amount of the net pool betting receipts for that following accounting period—
- is not a positive amount, or
 - is less than the amount carried forward,
- the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net pool betting receipts for that period.]

Textual Amendments

- F30** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)
- F31** S. 7ZA inserted (with application as mentioned in [s. 6\(6\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 6\(5\)](#)

7A Calculating net pool betting receipts

For the purposes of section 7, the amount of a person's net pool betting receipts for an accounting period is—

$$S + E - W$$

where—

S is the aggregate of amounts falling due to the person in the accounting period in respect of dutiable pool bets,

E is the aggregate of expenses and profits falling within section 7E(2) that are attributable to the accounting period, and

W is the aggregate of amounts paid by the person in the accounting period by way of winnings on dutiable pool bets (irrespective of when the bets were made or determined).

Status: Point in time view as at 17/07/2012.

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Textual Amendments

- F30** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7B Net pool betting receipts: meaning of “dutable pool bet”

- (1) For the purposes of a calculation under section 7A of the amount of a person’s net pool betting receipts for any accounting period, a bet (wherever made) is a “dutable pool bet” if—
 - (a) the bet is made by way of pool betting, and
 - (b) the following conditions are satisfied.
- (2) The first condition is that—
 - (a) the bet is made by means of a totalisator situated in the United Kingdom and that person is the operator, or
 - (b) ^{F32} . . . that person is the promoter and is in the United Kingdom.
- (3) The second condition is that the bet is not—
 - ^{F33}(a) made wholly in relation to horse racing or dog racing,]
 - (c) made for community benefit.
- (4) The third condition is that if the bet was made before 31st March 2002, at least one event to which it relates takes place on or after that date.

Textual Amendments

- F30** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)
- F32** Words in [s. 7B\(2\)\(b\)](#) repealed (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004](#), [ss. 15\(4\)\(a\)](#), 326, {[Sch. 42 Pt. 1\(2\)](#)}
- F33** [S. 7B\(3\)\(a\)](#) substituted (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) for [s. 7B\(3\)\(a\)\(b\)](#) by [Finance Act 2004](#), {[s. 15\(4\)\(b\)](#)}

7C Net pool betting receipts: calculating stake money

- (1) This section applies for the purpose of calculating S in a calculation under section 7A.
- (2) Any payment that entitles a person to make a bet shall, if he makes the bet, be treated as stake money on the bet.
- (3) All payments made—
 - (a) for or on account of or in connection with bets that are dutable pool bets for the purposes of the calculation,
 - (b) in addition to the stake money, and
 - (c) by the persons making the bets,
 shall be treated as amounts due in respect of the bets except in so far as the contrary is proved by the person whose net pool betting receipts are being calculated.

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Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7D Net pool betting receipts: when stakes etc fall due

- (1) Subsections (2) to (5) apply for the purpose of calculating S in a calculation under section 7A but have effect subject to any regulations under subsection (6).
- (2) Where—
 - (a) a person makes a bet, and
 - (b) the bet relates to a single event, or to two or more events all taking place on the same day,any sum due to a person in respect of the bet shall be treated as falling due on the day on which the event or events take place.
- (3) Where—
 - (a) a person makes a bet, and
 - (b) subsection (2) does not apply,any sum due to a person in respect of the bet shall (subject to subsection (5)) be treated as falling due when the bet is made.
- (4) Subsections (2) and (3) have effect in relation to a sum irrespective of when it is actually paid or required to be paid (even where a sum that those subsections require to be treated as falling due on or after 31st March 2002 was actually paid, or required to be paid, before that date).
- (5) As respects a bet made before 31st March 2002 that relates to events at least one of which takes place before that date and at least one of which takes place on or after that date, any sum paid on or after that date in respect of the bet shall be treated as falling due when it is paid.
- (6) The Commissioners may by regulations make provision as to when any sum due to a person in respect of a bet is to be treated as falling due for the purpose of calculating S in a calculation under section 7A.
- (7) Provision made by regulations under subsection (6) may not provide for a sum due to a person in respect of a bet to be treated as falling due—
 - (a) earlier than when the bet is made, or
 - (b) later than when the bet is determined.
- (8) Regulations made under subsection (6) may—
 - (a) make provision that applies generally or only in relation to a specified description of bet;
 - (b) make different provision for different purposes;
 - (c) make provision relating to bets made before the regulations are made (including bets made before the passing of the Finance Act 2002);
 - (d) make transitional provision.

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Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

7E Net pool betting receipts: expenses and profits

- (1) Subsections (2) and (3) apply for the purpose of calculating E in a calculation under section 7A.
- (2) The expenses and profits falling within this subsection are (subject to subsection (3))
 - (a) those of the person whose net pool betting receipts are being calculated, and
 - (b) those of any other person concerned with or benefiting from the promotion of the betting concerned.
- (3) Expenses and profits do not fall within subsection (2) so far as they are—
 - (a) provided out of amounts due, in respect of bets that are dutiable pool bets for the purposes of the calculation, to the person whose net pool betting receipts are being calculated, or
 - (b) referable to matters other than—
 - (i) the promotion or management of the betting concerned, or
 - (ii) activities ancillary to, or connected with, such promotion or management.
- (4) The Commissioners may by regulations make provision as to the accounting period to which expenses and profits falling within subsection (2) are to be treated as attributable for the purpose of calculating E in a calculation under section 7A.
- (5) Regulations made under subsection (4) may—
 - (a) make provision that applies generally or only in relation to a specified description of bet;
 - (b) make different provision for different purposes;
 - (c) make provision applying in respect of expenses incurred, and profits accruing, before the regulations are made (including any incurred or accruing before the passing of the Finance Act 2002);
 - (d) make transitional provision.

Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

7F Net pool betting receipts: calculating winnings

- (1) Subsections (2) to (5) apply for the purpose of calculating W in a calculation under section 7A.

Status: Point in time view as at 17/07/2012.

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- (2) The reference to paying an amount to a person includes a reference to holding it in an account if the person is notified that the amount is being held for him in the account and that he is entitled to withdraw it on demand.
- (3) The return of a stake shall be treated as a payment by way of winnings.
- (4) Only payments of money shall be taken into account.
- (5) Where a bet made before 31st March 2002 relates to events at least one of which takes place before that date and at least one of which takes place on or after that date, no account shall be taken of any payment by way of winnings on the bet.
- (6) The Commissioners may by regulations make provision as to when amounts paid by way of winnings are to be treated as being paid for the purposes of calculating W in a calculation under section 7A.
- (7) Regulations made under subsection (6) may—
 - (a) make provision that applies generally or only in relation to a specified description of bet;
 - (b) make different provision for different purposes;
 - (c) make provision applying in respect of amounts paid before the regulations are made (including amounts paid before the passing of the Finance Act 2002);
 - (d) make transitional provision.

Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

8 Payment and recovery

- (1) Pool betting duty charged on a person's net pool betting receipts for an accounting period—
 - (a) becomes due at the end of the period,
 - (b) shall be paid by the person, and
 - (c) shall, subject to any regulations under subsection (3) ^{F34}..., be paid when it becomes due.
- (2) Pool betting duty that is due to be paid may be recovered from the following persons as if they were jointly and severally liable to pay the duty—
 - (a) the person on whose net pool betting receipts the duty is charged (“the primary payer”);
 - (b) a person responsible for the management of any business in the course of which any bets have been made that are dutiable pool bets for the purposes of calculations under section 7A of the amount of the primary payer's net pool betting receipts for any accounting period;
 - (c) a person responsible for the management of any totalisator used for the purposes of any such business;
 - (d) where a person within any of paragraphs (a) to (c) is a company, a director.
- (3) The Commissioners may by regulations—

Status: Point in time view as at 17/07/2012.

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- (a) make provision as to when pool betting duty is to be paid (including provision repealing paragraph 3 of Schedule 1 to this Act and the reference to that paragraph in subsection (1)(c));
 - (b) make provision as to how pool betting duty is to be paid.
- (4) Regulations made under subsection (3) may—
- (a) make provision that applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.

Textual Amendments

- F30** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 12, Sch. 4 Pt. 1 para. 2](#)
- F34** Words in s. 8(1)(c) omitted (26.9.2010) by virtue of [The Pool Betting Duty \(Application of General Betting Duty Provisions\) Regulations 2010 \(S.I. 2010/1783\), regs. 1, 3\(1\)\(a\)](#) (with [reg. 3\(2\)](#))

Double taxation relief

^{F35}8ZA

- (1) This section applies if a person (“P”) is liable to pay a qualifying foreign tax in respect of bets in respect of which P is also liable to pay pool betting duty.
- (2) Bets in respect of which P is liable to pay both pool betting duty and the qualifying foreign tax are referred to as “eligible bets”.
- (3) Credit may be allowed for all or part of the qualifying foreign tax paid by P.
- (4) Whether any credit is allowed is determined in accordance with Schedule A1.
- (5) If credit is allowed for an accounting period, P is entitled to claim a repayment of so much of the duty actually paid as is equal to the amount of credit allowed.
- (6) Total repayments to P for that accounting period (taking into account all qualifying foreign taxes) must not, in aggregate, exceed the duty actually paid.
- (7) “The duty actually paid” means the pool betting duty paid by P for that accounting period.
- (8) A bet does not count as an “eligible bet” if it was made by or on behalf of P.]

Textual Amendments

- F30** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 12, Sch. 4 Pt. 1 para. 2](#)
- F35** [S. 8ZA](#) inserted (with effect in accordance with [Sch. 25 para. 12](#) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 25 para. 3](#)

Status: Point in time view as at 17/07/2012.

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8A Meaning of “bet made for community benefit” in sections 6 to 8

- (1) For the purposes of sections 6 to 8 (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
 - (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 gain.
- (6) In this section “society” includes any club, institution, organisation or association of persons, by whatever name called.

Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

8B Meaning of “accounting period” in sections 6 to 8

- (1) For the purposes of sections 6 to 8—
 - (a) each period that ends with the last Saturday in a calendar month, and begins with the Sunday immediately following the previous such Saturday, is an accounting period, but
 - (b) the Commissioners may by regulations make provision for some other specified period to be an accounting period.
- (2) Regulations made under subsection (1)(b) may—
 - (a) make provision that applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.

Status: Point in time view as at 17/07/2012.

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Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

8C Meaning of “bet” in sections 6 to 8A

- (1) For the purposes of sections 6 to 8A, “bet” does not include the taking of a ticket or chance in a lottery.
- (2) Where payments are made for the chance of winning any money or money’s worth on terms under which the persons making the payments have a power of selection that may (directly or indirectly) determine the winner, those payments shall be treated as bets for the purposes of sections 6 to 8A notwithstanding that the power is not exercised.
- (3) Subsection (2) has effect subject to section 12(3).
- (4) Where any payment entitles a person to take part in a transaction that is, on his part only, not a bet made by way of pool betting by reason of his not in fact making any stake as if the transaction were such a bet, the transaction shall be treated as such a bet for the purposes of pool betting duty (and section 7C(3) shall apply to any such payment).]

Textual Amendments

F30 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

General

9 Prohibitions for protection of revenue.

F36

Textual Amendments

F36 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); [S.I. 2006/3272](#), [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

9A Further prohibitions for protection of revenue: overseas bet-brokers

F37

Status: Point in time view as at 17/07/2012.

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Textual Amendments

F37 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); [S.I. 2006/3272](#), [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

9B Offences under sections 9 and 9A: penalties

F38

Textual Amendments

F38 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); [S.I. 2006/3272](#), [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

10 Definition of pool betting.

(1) For the purposes of this Part of this Act, a bet shall be deemed to be made by way of pool betting unless it is a bet at fixed odds, and, in particular, bets shall be held to be made by way of pool betting wherever a number of persons make bets—

- (a) on terms that the winnings of such of those persons as are winners shall be, or be a share of, or be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of a totalisator, or by filling up and returning coupons or other printed or written forms, or in any other way, or
- (b) on terms that the winnings of such of those persons as are winners shall be, or shall include, an amount (not determined by reference to the stake money paid or agreed to be paid by those persons) which is divisible in any proportions among such of those persons as are winners, or
- (c) on the basis that the winners or their winnings shall, to any extent, be at the discretion of the promoter or some other person.

(2) A bet is a bet at fixed odds within the meaning of this section only if each of the persons making it knows or can know, at the time he makes it, the amount he will win, except in so far as that amount is to depend on the result of the event or events betted on, or on any such event taking place or producing a result, or on the numbers taking part in any such event, or on the starting prices or totalisator odds for any such event, or on there being totalisator odds on any such event, or on the time when his bet is received by any person with or through whom it is made.

In this subsection—

“starting prices” means, in relation to any event, the odds ruling at the scene of the event immediately before the start, and

[^{F39}“totalisator odds” means the odds paid on bets made—

- (a) by means of a totalisator, and
- (b) at the scene of the event to which the bets relate.]

(3) A bet made with or through a person carrying on a business of receiving or negotiating bets, being a bet made in the course of that business, shall be deemed not to be a bet at fixed odds within the meaning of this section if the winnings of the person by whom it is so made consist or may consist wholly or in part of something other than money.

Status: Point in time view as at 17/07/2012.

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- (4) Where a person carries on a business of receiving or negotiating bets and there is or has been issued in connection with that business any advertisement or other publication calculated to encourage in persons making bets of any description with or through him a belief that the bets are made on the basis mentioned in subsection (1)(c) above, then any bets of that description subsequently made with or through him in the course of that business shall be deemed for the purposes of this section to be made on that basis.

Textual Amendments

F39 Words in s. 10(2) substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 15\(6\)](#)

[^{F40}10A Definition of qualifying foreign tax

- (1) For the purposes of general betting duty or pool betting duty, a “qualifying foreign tax” is a foreign tax specified by the Commissioners in relation to that duty (“the relevant duty”).
- (2) “Specified” means specified in a notice published by the Commissioners, as revised or replaced from time to time.
- (3) The Commissioners must specify a foreign tax under this section if they are satisfied that—
- it is a gambling tax,
 - the activities on which it is charged include betting,
 - the bets in respect of which it is charged include bets in respect of which the relevant duty is also charged, and
 - the charge in respect of such bets is based on betting by persons in or deemed to be in the country or territory where the tax is imposed.
- (4) The following factors indicate that a tax is a gambling tax—
- that it is charged on activities involving betting or gaming (rather than activities generally), and
 - that it goes towards meeting general public expenditure (rather than being ring-fenced for a particular purpose).
- (5) A notice specifying a foreign tax may provide that the tax is to be treated as having been specified with effect from a date that is earlier than the date of the notice.]

Textual Amendments

F40 [S. 10A](#) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 25 para. 4](#)

11 Definition of coupon betting.

^{F41}

Status: Point in time view as at 17/07/2012.

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Textual Amendments

F41 S. 11 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 8, [Sch. 40 Pt. 1\(4\)](#)

12 Supplementary provisions.

- (1) Where particulars of an intended bet on which general betting duty or pool betting duty would be chargeable and the stake on that bet are collected for transmission to the person by whom that duty would fall to be paid by some other person, whether or not a bookmaker, who holds himself out as available for so collecting and transmitting them, but are in fact not so transmitted, the bet shall be deemed to have been made but the duty in respect of it shall be paid by that other person.
- (2) The provisions of Schedule 1 to this Act (supplementary provisions as to betting duties) shall have effect.
- (3) In sections 1 to 10 above ^{F42} . . . , in subsection (1) above and in paragraph 10 of Schedule 1 to this Act, “bet” does not include any bet made or stake hazarded in the course of, or incidentally to, any gaming.
- (4) In this Part of this Act—
 - [^{F43}“betting office licence”—
 - (a) ^{F44}
 - (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the ^{M1}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;
 - [^{F45}“bookmaker” means a person who—
 - (a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or
 - (b) holds himself out or permits himself to be held out, in the course of a business, as a person within paragraph (a);]
 - “bookmaker’s permit”—
 - (a) ^{F46}
 - (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;]
 - ^{F47}
 - [^{F48}“general betting operating licence” has the same meaning as in Part 5 of the Gambling Act 2005 (see section 65(2)(c));]
 - [^{F49}“on-course bet” has the meaning given by subsection (4A);]
 - “operator”, in relation to bets made by means of a totalisator, means the person who, as principal, operates the totalisator;
 - “promoter”, in relation to any betting, means the person to whom the persons making the bets look for the payment of their winnings, if any;
 - ^{F50}
 - ^{F47}
 - ^{F47}

Status: Point in time view as at 17/07/2012.

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“winnings” includes winnings of any kind, and references to amount and to payment in relation to winnings shall be construed accordingly;

^{F51}

[^{F52}(4A) A bet is an on-course bet for the purposes of this Part of this Act 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.]

(5) In this Part of this Act references to this Part of this Act include Schedule 1 to this Act.

Textual Amendments

- F42** Words in s. 12(3) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, [Sch. 4 Pt. 1 para. 9](#), [Sch. 40 Pt. 1\(4\)](#)
- F43** Definitions “betting office licence”, “bookmaker” and “bookmaker's permit” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(a\)](#)
- F44** S. 12(4): words in definition of “betting office licence” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(2\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F45** S. 12(4): definition of “bookmaker” substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(7)(a)}
- F46** S. 12(4): words in definition of “bookmaker's permit” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(3\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F47** S. 12(4): definitions of “meeting”, “totaliser” and “track” repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 para. 7\(5\)](#), [Sch. 27 Pt. 6\(3\)](#)
- F48** S. 12(4): definition of “general betting operating licence” inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, [Sch. 25 paras. 7\(4\), 23](#); [S.I. 2007/2532](#), [art. 2](#)
- F49** S. 12(4): definition of “on-course bet” substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(7)(b)}
- F50** S. 12(4): definition of “sponsored pool betting” repealed (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), ss. 15(7)(c), 326, {[Sch. 42 Pt. 1\(2\)](#)}
- F51** Words repealed by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), ss. 6, 114(6), [Sch. 4 para. 4\(c\)](#), [Sch. 23 Pt. III](#) Notes (a)(b)
- F52** S. 12(4A) inserted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(8)}

Modifications etc. (not altering text)

- C1** S. 12 applied (17.10.1994) by [S.I. 1994/2679](#), [art. 3](#).

Marginal Citations

- M1** [S.I. 1985/1204 \(N.I. 11\)](#).

Status: Point in time view as at 17/07/2012.

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PART II

GAMING DUTIES

Gaming licence duty

^{F53}13

Textual Amendments

F53 S. 13 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10).

^{F54}14

Textual Amendments

F54 S. 14 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F55}15

Textual Amendments

F55 S. 15 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F56}16

Textual Amendments

F56 S. 16 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

Bingo duty

^{F57}17 **Bingo duty**

- (1) A duty of excise, to be known as bingo duty, shall be charged—
 - (a) on the playing of bingo in the United Kingdom, and
 - (b) at the rate of [^{F58}20] per cent of a person's bingo promotion profits for an accounting period.
- (2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.

[^{F59}(2A) Bingo duty is not charged on the playing of bingo which is not licensed bingo if remote gaming duty is charged on the provision of facilities for playing it.]

Status: Point in time view as at 17/07/2012.

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- (3) The amount of a person's bingo promotion profits for an accounting period is—
 - (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
 - (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).
- (4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.
- (5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.

Textual Amendments

- F57** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F58** Figure in [s. 17\(1\)\(b\)](#) substituted (with effect in accordance with [s. 19\(2\)](#) of the amending Act) by [Finance Act 2010 \(c. 13\), s. 19\(1\)](#)
- F59** [S. 17\(2A\)](#) inserted (21.7.2009) (with effect in accordance with [s. 115\(4\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 115\(2\)](#)

18 Accounting period

- (1) For the purposes of section 17 an accounting period ends, and another begins, at the end of the last Sunday in each calendar month.
- (2) But regulations under paragraph 9 of Schedule 3 to this Act may make provision in place of subsection (1) for the purposes of the application of section 17 to specified persons or in specified circumstances.
- (3) Regulations made by virtue of subsection (2) may make transitional provision.

Textual Amendments

- F57** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

19 Bingo receipts

- (1) A person has bingo receipts for an accounting period if payments fall due in the period in respect of entitlement to participate in bingo promoted by him.
- (2) The amount of the person's bingo receipts for the accounting period is the aggregate of those payments.
- (3) For the purposes of subsections (1) and (2)—
 - (a) an amount in respect of entitlement to participate in a game of bingo is to be treated as falling due in the accounting period in which the game is played,
 - ^{F60}(b)
 - (c) it is immaterial whether an amount falls due to be paid to the promoter or to another person,

Status: Point in time view as at 17/07/2012.

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- (d) it is immaterial whether an amount is described as a fee for participation, as a stake, or partly as one and partly as the other, and
- (e) where a sum is paid partly in respect of entitlement to participate in a game of bingo and partly in respect of another matter—
 - (i) such part of the sum as is applied to, or properly attributable to, entitlement to participate in the game shall be treated as an amount falling due in respect of entitlement to participate in the game, and
 - (ii) the remainder shall be disregarded.

Textual Amendments

F57 Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

F60 S. 19(3)(b) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 113\(5\)\(a\)\(6\)](#)

20 Expenditure on bingo winnings

- (1) A person's expenditure on bingo winnings for an accounting period is the aggregate of the values of prizes provided by him in that period by way of winnings at bingo promoted by him.
- (2) Where a prize is obtained by the promoter from a person not connected with him, the cost to the promoter shall be treated as the value of the prize for the purpose of subsection (1).
- (3) Where a prize is a voucher which—
 - (a) may be used in place of money as whole or partial payment for benefits of a specified kind obtained from a specified person,
 - (b) specifies an amount as the sum or maximum sum in place of which the voucher may be used, and
 - (c) does not fall within subsection (2),the specified amount is the value of the voucher for the purpose of subsection (1).
- (4) Where a prize is a voucher (whether or not it falls within subsection (2)) it shall be treated as having no value for the purpose of subsection (1) if—
 - (a) it does not satisfy subsection (3)(a) and (b), or
 - (b) its use as described in subsection (3)(a) is subject to a specified restriction, condition or limitation which may make the value of the voucher to the recipient significantly less than the amount mentioned in subsection (3)(b).
- (5) In the case of a prize which—
 - (a) is neither money nor a voucher, and
 - (b) does not fall within subsection (2),the value of the prize for the purpose of subsection (1) is—
 - (i) the amount which the prize would cost the promoter if obtained from a person not connected with him, or
 - (ii) where no amount can reasonably be determined in accordance with sub-paragraph (i), nil.
- (6) For the purpose of this section—

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- (a) a reference to connection between two persons shall be construed in accordance with ^{F61}section 1122 of the Corporation Tax Act 2010] (connected persons), and
- (b) an amount paid by way of value added tax on the acquisition of a thing shall be treated as part of its cost (irrespective of whether or not the amount is taken into account for the purpose of a credit or refund).

Textual Amendments

F57 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

F61 Words in s. 20(6)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 1 para. 174 (with Sch. 2)

Modifications etc. (not altering text)

C2 S. 20(2)-(6)(a) applied (with modifications) (1.9.2007) by 1997 c. 16, s. 11(10A) as inserted by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 18(3), 23; S.I. 2007/2532, art. 2

20A Combined bingo

- (1) A game of bingo is “combined bingo” if—
 - (a) ^{F62}
 - (b) it is played in more than one place and promoted by more than one person.
- (2) Payments made in respect of entitlement to participate in combined bingo shall be treated for the purposes of section 19(1) as bingo receipts only of the first promoter to whom (or at whose direction) they are paid.
- (3) Where money representing stakes hazarded at combined bingo is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”)—
 - (a) the money shall not be treated as a bingo receipt of the second promoter for the purposes of section 19(1),
 - (b) the payment shall be treated as expenditure of the first promoter on bingo winnings for the accounting period for the purposes of section 20(1), and
 - (c) no subsequent payment of all or part of the money shall be treated as expenditure on bingo winnings for the purposes of section 20(1) (whether paid by the second promoter to another person, by the first promoter having received it from the second promoter, or otherwise).
- (4) Subsections (2) and (3) shall apply only where the combined bingo is played entirely in the United Kingdom.

Textual Amendments

F57 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

F62 S. 20A(1)(a) and word repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 8, 23, Sch. 27 Pt. 6(3); S.I. 2007/2532, art. 2

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20B Carrying losses forward

- (1) Where the calculation of a person's bingo promotion profits for an accounting period results in a negative amount ("the loss")—
 - (a) no bingo duty shall be chargeable in respect of that accounting period, and
 - (b) for the purpose of section 17(3), the amount of the person's expenditure on bingo winnings for the next accounting period shall be increased by the amount of the loss.
- (2) Subsection (1) applies to an accounting period whether or not the loss results wholly or partly from the previous application of that subsection.

Textual Amendments

F57 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

20C Supplementary

- (1) Part 2 of Schedule 3 to this Act (bingo duty: supplementary) shall have effect.
- (2) In sections 17 to 20B above, this section and Schedule 3—
 - “bingo” includes any version of that game, whatever name it is called,
 - [^{F63}“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
 - [^{F64}“licensed bingo”—
 - (a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
 - (b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,]
 - “prize” means anything won at bingo, and
 - “United Kingdom” includes the territorial sea of the United Kingdom.
- (3) For the purposes of those provisions, except in relation to combined bingo, the promoter of a game of bingo is—
 - (a) in the case of licensed bingo, the holder of the licence, and
 - (b) in the case of non-licensed bingo, the person who provides the facilities for the game.
- (4) For the purposes of those provisions in relation to combined bingo a person promotes a game of bingo if he is wholly or partly responsible for organising it or for providing facilities for it.
- (5) In those provisions a reference to entitlement to participate in a game of bingo includes a reference to an opportunity to participate in a game of bingo in respect of which a charge is made (whether by way of a fee for participation, a stake, or both).
- (6) In proceedings relating to bingo duty under the customs and excise Acts an averment in any process that a particular game is a version of bingo shall, until the contrary is proved, be sufficient evidence that it is.]

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Textual Amendments

- F57** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F63** S. 20C: definition of "bingo premises licence" inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(2\), 23; S.I. 2007/2532, art. 2](#)
- F64** S. 20C: definition of "licensed bingo" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(3\), 23; S.I. 2007/2532, art. 2](#)

Gaming machine licence duty

^{F65}**21 Gaming machine licence duty.**

.....

Textual Amendments

- F65** Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 24 para. 53\(a\)](#) (with [Sch. 24 paras. 59-62](#))

^{F66}**21A.**

Textual Amendments

- F66** S. 21A repealed (1.5.1995) by [1994 c. 9, s. 6, Sch. 3 para. 3\(3\)\(11\), Sch. 26 Pt. II](#) Note.

^{F65}**22 Gaming machine licence duty.**

.....

Textual Amendments

- F65** Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 24 para. 53\(a\)](#) (with [Sch. 24 paras. 59-62](#))

^{F65}**23 Amount of duty.**

.....

Textual Amendments

- F65** Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 24 para. 53\(a\)](#) (with [Sch. 24 paras. 59-62](#))

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F65 24 Restrictions on provision of gaming machines.

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Textual Amendments

F65 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F65 24A Unlicensed machines: duty chargeable.

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Textual Amendments

F65 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F65 25 Meaning of “gaming machine”.

.....

Textual Amendments

F65 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

25A Power to modify definition of “amusement machine”.

F67

Textual Amendments

F67 S. 25A repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(5), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))

F65 26 Supplementary provisions as to gaming machine licence duty.

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Textual Amendments

F65 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

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[^{F68}Remote gaming duty

Textual Amendments

F68 Ss. 26A-26M and cross-heading inserted (with effect as mentioned in s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 2**; S.I. 2007/2172, **art. 2**

26A Interpretation

- (1) For the purposes of remote gaming duty “remote gaming” means gaming in which persons participate 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.
- (2) For the purposes of remote gaming duty the expressions listed below shall be construed (for the whole of the United Kingdom) in accordance with the Gambling Act 2005.

<i>Expression</i>	<i>Defining provision of Gambling Act 2005</i>
Provision of facilities	Section 5(1) to (3)
Remote gambling equipment	Section 36(4) and (5)
Remote operating licence	Section 67

- (3) In relation to remote gaming duty “P” means a person who provides facilities for remote gaming.
- (4) The Treasury may by order amend the definition of “remote gaming” in subsection (1) (and an order may include incidental, consequential or transitional provision).

26B The duty

A duty of excise to be known as remote gaming duty shall be charged on the provision of facilities for remote gaming if—

- (a) the facilities are provided in reliance on a remote operating licence, or
- (b) at least one piece of remote gambling equipment used in the provision of the facilities is situated in the United Kingdom (whether or not the facilities are provided for use wholly or partly in the United Kingdom).

26C The rate

- (1) Remote gaming duty is chargeable at the rate of 15% of P's remote gaming profits for an accounting period.
- (2) P's remote gaming profits for an accounting period are—

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- (a) the amount of P's remote gaming receipts for the period (calculated in accordance with section 26E), minus
- (b) the amount of P's expenditure for the period on remote gaming winnings (calculated in accordance with section 26F).

26D Accounting periods

- (1) The following are accounting periods for the purposes of remote gaming duty—
 - (a) the period of three months beginning with 1st January,
 - (b) the period of three months beginning with 1st April,
 - (c) the period of three months beginning with 1st July, and
 - (d) the period of three months beginning with 1st October.
- (2) The Commissioners may agree with P for specified periods to be treated as accounting periods, instead of those described in subsection (1), for purposes of remote gaming duty relating to P.
- (3) The Commissioners may by direction make transitional arrangements for the periods to be treated as accounting periods where—
 - (a) P becomes registered, or ceases to be registered, under section 26J, or
 - (b) an agreement under subsection (2) begins or ends.

26E Remote gaming receipts

- (1) The amount of P's remote gaming receipts for an accounting period is the aggregate of—
 - (a) amounts falling due to P in that period in respect of entitlement to use facilities for remote gaming provided by P, and
 - (b) amounts staked, or falling due to be paid, in that period by a user of facilities for remote gaming provided by P, if or in so far as responsibility for paying any amount won by the user falls on P (or a person with whom P is connected or has made arrangements).

^{F69}(2)

- (3) The Treasury may by order provide that where a person who uses facilities (U) relies on an offer which waives payment or permits payment of less than the amount which would have been required to be paid without the offer, U is to be treated for the purposes of this section as having paid that amount.

Textual Amendments

F69 S. 26E(2) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 113\(5\)\(a\)\(6\)](#)

26F Remote gaming winnings

- (1) The amount of P's expenditure on remote gaming winnings for an accounting period is the aggregate of the value of prizes provided by P in that period which have been won (at any time) by persons using facilities for remote gaming provided by P.

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- (2) Prizes provided by P to one user on behalf of another are not to be treated as prizes provided by P.
- (3) A reference to providing a prize to a user (U) includes a reference to crediting money in respect of gaming winnings by U to an account if U is notified that—
 - (a) the money is being held in the account, and
 - (b) U is entitled to withdraw it on demand.
- (4) The return of a stake is to be treated as the provision of a prize.
- (5) Where P participates in arrangements under which a number of persons who provide facilities for remote gaming contribute towards a fund which is wholly used to provide prizes in connection with the use of those facilities (sometimes described as arrangements for “linked progressive jackpot games ”)—
 - (a) the making by P of a contribution which relates to the provision by P of facilities for remote gaming shall be treated as the provision of a prize, and
 - (b) the award of a prize from the fund shall not be treated as the provision of a prize by P.
- (6) Where P credits the account of a user of facilities provided by P (otherwise than as described in subsection (3)), the credit shall be treated as the provision of a prize; but the Commissioners may direct that this subsection shall not apply in a specified case or class of cases.
- (7) Subsections (2) to (6) of section 20 shall apply (with any necessary modifications) for the purpose of remote gaming duty as for the purpose of bingo duty.

26G Losses

Where the calculation of P's remote gaming profits for an accounting period produces a negative amount, it may be carried forward in reduction of the profits of one or more later accounting periods.

26H Exemptions

- (1) Remote gaming duty shall not be charged in respect of the provision of facilities for remote gaming if and in so far as—
 - (a) the provision is charged with another gambling tax, or
 - (b) the use of the facilities is charged with another gambling tax.
- (2) Remote gaming duty shall not be charged in respect of the provision of facilities for remote gaming if and in so far as—
 - (a) the provision would be charged with another gambling tax but for an express exception, or
 - (b) the use of the facilities would be charged with another gambling tax but for an express exception.

[Subsection (2) does not prevent remote gaming duty being charged in respect of the ^{F70}(2A) provision of facilities for the playing of bingo which is not licensed bingo (as to the meaning of which terms see section 20C).]

[Subsection (2) does not apply in cases where the other gambling tax is machine games ^{F71}(2B) duty.]

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- (3) In this section “gambling tax” means—
- ^{F72}(a)
[machine games duty,]
 - ^{F73}(aa)
 - (b) bingo duty,
 - (c) gaming duty,
 - (d) general betting duty,
 - (e) lottery duty, and
 - (f) pool betting duty.
- (4) The Treasury may by order—
- (a) confer an exemption from remote gaming duty, or
 - (b) remove or vary (whether or not by textual amendment) an exemption under this section.
- (5) In calculating P's remote gaming profits for an accounting period, no account shall be taken of amounts or prizes if, or in so far as, they relate to the provision of facilities to which an exemption applies under or by virtue of this section.

Textual Amendments

- F70** S. 26H(2A) inserted (with effect in accordance with s. 115(4) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 115\(3\)](#)
- F71** S. 26H(2B) inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 44\(2\)](#)
- F72** S. 26H(3)(a) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 53\(b\)](#) (with [Sch. 24 paras. 59-62](#))
- F73** S. 26H(3)(aa) inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 44\(3\)](#)

26I Liability to pay

- (1) P is liable for any remote gaming duty charged on P's remote gaming profits for an accounting period.
- (2) If P is a body corporate, P and P's directors are jointly and severally liable for any remote gaming duty charged on P's remote gaming profits for an accounting period.
- (3) The Commissioners may make regulations about payment of remote gaming duty; and the regulations may, in particular, make provision about—
- (a) timing;
 - (b) instalments;
 - (c) methods of payment;
 - (d) when payment is to be treated as made;
 - (e) the process and effect of assessments by the Commissioners of amounts due.
- (4) Subject to regulations under subsection (3), section 12 of the Finance Act 1994 (assessment) shall apply in relation to liability to pay remote gaming duty.

Status: Point in time view as at 17/07/2012.

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261A Double taxation relief

F74

- (1) This section applies if—
 - (a) P is liable to pay remote gaming duty on the provision of facilities for remote gaming, and
 - (b) P is also liable to pay a qualifying foreign tax in respect of remote gaming using those facilities.
- (2) The remote gaming using those facilities in respect of which the qualifying foreign tax is charged is referred to as “eligible gaming”.
- (3) Credit may be allowed for all or part of the qualifying foreign tax paid by P.
- (4) Whether any credit is allowed is determined in accordance with Schedule 4B.
- (5) If credit is allowed for an accounting period, P is entitled to claim a repayment of so much of the duty actually paid as is equal to the amount of credit allowed.
- (6) Total repayments to P for that period (taking into account all qualifying foreign taxes) must not, in aggregate, exceed the duty actually paid.
- (7) “The duty actually paid” means the remote gaming duty paid by P for that accounting period.
- (8) Remote gaming does not count as “eligible gaming” if one of the participants in the game in question is P or someone acting on P's behalf.

Textual Amendments

F74 Ss. 261A-261C inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 5**

261B Definition of qualifying foreign tax

- (1) For the purposes of remote gaming duty, a “qualifying foreign tax” is a foreign tax specified by the Commissioners in relation to remote gaming duty.
- (2) “Specified” means specified in a notice published by the Commissioners, as revised or replaced from time to time.
- (3) The Commissioners must specify a foreign tax under this section if they are satisfied that—
 - (a) it is a gambling tax,
 - (b) the activities on which it is charged include remote gaming,
 - (c) the remote gaming on which it is charged includes remote gaming using facilities in respect of which remote gaming duty is also charged, and
 - (d) the charge is based on remote gaming by persons in or deemed to be in the country or territory where the tax is imposed.
- (4) The following factors indicate that a tax is a gambling tax—
 - (a) that it is charged on activities involving betting or gaming (rather than activities generally), and
 - (b) that it goes towards meeting general public expenditure (rather than being ring-fenced for a particular purpose).

Status: Point in time view as at 17/07/2012.

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- (5) A notice specifying a foreign tax may provide that the tax is to be treated as having been specified with effect from a date that is earlier than the date of the notice.

Textual Amendments

F74 Ss. 26IA-26IC inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 5**

26IC Regulations about claims for double taxation relief

- (1) The Commissioners may make regulations about—
- claims for repayment under section 26IA, and
 - the making of repayments under that section.
- (2) Regulations under this section may in particular include provision about—
- the time within which claims may be made,
 - the form, content and delivery of claims,
 - the evidence required to satisfy the Commissioners of the validity of claims, and
 - the investigation and processing of claims.]

Textual Amendments

F74 Ss. 26IA-26IC inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 5**

26J Registration

- (1) The Commissioners shall maintain a register of persons who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable.
- (2) A person may not provide facilities for remote gaming in respect of which remote gaming duty may be chargeable without being registered.
- (3) The Commissioners may make regulations about registration; in particular, the regulations may include provision (which may include provision conferring a discretion on the Commissioners) about—
- the procedure for applying for registration;
 - the timing of applications;
 - the information to be provided;
 - notification of changes;
 - de-registration;
 - re-registration after a person ceases to be registered.
- (4) The regulations may require a registered person to give notice to the Commissioners before applying for a remote operating licence.
- (5) The regulations may permit the Commissioners to make registration, or continued registration, of a foreign person conditional; and the regulations may, in particular, permit the Commissioners to require—

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- (a) the provision of security for payment of remote gaming duty;
 - (b) the appointment of a United Kingdom representative with responsibility for discharging liability to remote gaming duty.
- (6) In subsection (5) “foreign person” means a person who—
- (a) in the case of an individual, is not usually resident in the United Kingdom,
 - (b) in the case of a body corporate, does not have an established place of business in the United Kingdom, and
 - (c) in any other case, does not include an individual who is usually resident in the United Kingdom.
- (7) The regulations may include provision for the registration of groups of persons; and may provide for the modification of the provisions of this Part about remote gaming duty in their application to groups.
- (8) The regulations—
- (a) may make provision which applies generally or only for specified purposes, and
 - (b) may make different provision for different purposes.

26K Returns

- (1) The Commissioners may make regulations requiring persons who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable to make returns to the Commissioners in respect of their activities.
- (2) The regulations may, in particular, make provision about—
- (a) liability to make a return;
 - (b) timing;
 - (c) form;
 - (d) content;
 - (e) method of making;
 - (f) declarations;
 - (g) authentication;
 - (h) when a return is to be treated as made.
- (3) The regulations—
- (a) may make provision which applies generally or only for specified purposes, and
 - (b) may make different provision for different purposes.

26L Enforcement

- (1) Contravention of a provision made by or by virtue of sections 26I to 26K—
- (a) is conduct to which section 9 of the Finance Act 1994 applies (penalties), and
 - (b) attracts daily penalties under that section.
- (2) A person who is knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of remote gaming duty commits an offence.
- (3) A person guilty of an offence under subsection (2) shall be liable on summary conviction to—

Status: Point in time view as at 17/07/2012.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 12 October 2023. 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)

- (a) a penalty of—
 - (i) the statutory maximum, or
 - (ii) if greater, three times the duty which is unpaid or the payment of which is sought to be avoided,
 - (b) imprisonment for a term not exceeding six months, or
 - (c) both.
- (4) A person guilty of an offence under subsection (2) shall be liable on conviction on indictment to—
- (a) a penalty of any amount,
 - (b) imprisonment for a term not exceeding seven years, or
 - (c) both.

26M Review and appeal

- (1) Sections [^{F75}13A to 16] of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty [^{F76}as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
- (2) Sections [^{F77}13A to 16] of that Act shall also apply to the decisions listed in subsection (3) below.
- (3) Those decisions are—
- (a) a decision to refuse a request for an agreement under section 26D(2),
 - (b) a decision to give a direction under section 26D(3),
 - (c) a decision not to give a direction under section 26D(3),
 - (d) a decision to direct that section 26F(6) shall not apply in a specified case,
 - (e) a decision under regulations by virtue of section 26J(3), and
 - (f) a decision about security by virtue of section 26J(5)(a).
- (4) A decision of a kind specified in subsection (3) shall be treated as an ancillary matter for the purposes of sections 14 to 16 of the Finance Act 1994.]

Textual Amendments

- F75** Words in s. 26M(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(a)**
- F76** Words in s. 26M(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(b)**
- F77** Words in s. 26M(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(3)**

[^{F78}General]

Textual Amendments

- F78** Cross-heading preceding s. 26N inserted (with effect as mentioned in s. 8(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, **Sch. 1 para. 3**; [S.I. 2007/2172](#), art. 2

Status: Point in time view as at 17/07/2012.

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[^{F79} [^{F80} **26N** **Amounts in currencies other than sterling**

- (1) Any reference in this Part of this Act to a amount in sterling, in the context of—
- (a) the cost of playing a game, or
 - (b) the amount of the prize for a game,
- includes a reference to the equivalent amount in another currency.
- (2) The equivalent amount in another currency, in relation to any day, shall be determined by reference to the London closing exchange rate for the previous day.

^{F81}(3)

^{F81}(4)]

Textual Amendments

F79 S. 26A inserted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 11\(2\)](#) (with [s. 11\(3\)](#))

F80 S. 26N: renumbered (with effect as mentioned in [s. 8\(2\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 8, Sch. 1 para. 1](#); [S.I. 2007/2172, art. 2](#)

F81 S. 26N(3)(4) omitted (with effect in accordance with [Sch. 24 para. 66\(3\)](#) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 24 para. 53\(c\)](#) (with [Sch. 24 paras. 59-62](#))

PART III

GENERAL

27 Offences by bodies corporate. U.K.

—Where an offence under [^{F82}paragraph 13(1) or (3) or 14(1) of Schedule 1 or paragraph 16 of Schedule 3] to this Act has been committed by a body corporate, every person who at the date of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—

- (a) that the offence was committed without his consent or connivance, and
- (b) that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

Extent Information

E1 S. 27 as originally enacted did not extend to Northern Ireland; [s. 27](#) extended to Northern Ireland by [1986 c. 41, s. 6, Sch. 4 Pt. I para. 10](#) except in its application to enactments relating to gaming machine licences see [s. 35\(3\)](#) (which subsection was repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2).

Textual Amendments

F82 Words in [s. 27](#) substituted (with effect in accordance with [Sch. 24 para. 66\(3\)](#) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 54\(2\)](#) (with [Sch. 24 paras. 59-62](#))

Modifications etc. (not altering text)

C3 S. 27 extended (19.3.1997) by [1997 c. 16, ss. 13\(1\), 15, Sch. 1 Pt. II para. 12\(4\)](#).

Status: Point in time view as at 17/07/2012.

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C4 S. 27 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 37\(5\)](#)

27 Offences by bodies corporate. E+W+S

—Where an offence under section 15 or 24 above, paragraph 13(1) or (3) or 14(1) of Schedule 1, paragraph 7 of Schedule 2, paragraph 16 of Schedule 3 or paragraph 16 of Schedule 4 to this Act has been committed by a body corporate, every person who at the date of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—

- (a) that the offence was committed without his consent or connivance, and
- (b) that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

F83 **28**

Textual Amendments

F83 S. 28 repealed (1.7.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. V\(2\)](#) Note; [S.I. 1997/1433, art. 2.](#)

F84 **29**

Textual Amendments

F84 S. 29 repealed (1.7.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. V\(2\)](#) Note; [S.I. 1997/1433, art. 2.](#)

[F85 **29A Evidence by certificate, etc.**

- (1) A certificate of the Commissioners—
 - (a) that any notice required by or under this Act to be given to them had or had not been given at any date, or
 - (b) that any permit, licence or authority required by or under this Act had or had not been issued at any date, or
 - (c) that any return required by or under this Act had not been made at any date, or
 - (d) that any duty shown as due in any return [^{F86}made in pursuance of this Act or in any assessment made under section 12 of the Finance Act 1994] had not been paid at any date,

shall be sufficient evidence of that fact until the contrary is proved.

- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subsection (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.]

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Textual Amendments

F85 S. 29A inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 7

F86 Words in s. 29A(1)(d) substituted (1.1.1995) by [1994 c. 9, s. 18\(5\)](#) (with s. 19(3)), S.I. 1994/2679, [art. 3](#).

Modifications etc. (not altering text)

C5 S. 29A applied (19.3.1997) by [1997 c. 16, ss. 13\(1\), 15, Sch. 1 Pt. II para. 15](#).

30

F87

Textual Amendments

F87 S. 30 repealed by [Insolvency Act 1985 \(c. 65, SIF 66\)](#), s. 235, [Sch. 10 Pt. IV](#) and [Bankruptcy \(Scotland\) Act 1985 \(c. 66, SIF 66\)](#), s. 78, [Sch. 8](#)

31 Protection of officers.

Where an officer takes any action in pursuance of instructions of the Commissioners or a Collector of Customs and Excise given in connection with the enforcement of the enactments relating to general betting duty, bingo duty [^{F88}or remote gaming duty] and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, he shall not be guilty of that offence.

Extent Information

E2 S. 31 as enacted did not extend to Northern Ireland see s. 35(3) (which subsection was repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2).

Textual Amendments

F88 Words in s. 31 substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 54\(3\)](#) (with Sch. 24 paras. 59-62)

Modifications etc. (not altering text)

C6 S. 31 applied (19.3.1997) by [1997 c. 16, ss. 13\(1\), 15, Sch. 1 Pt. II para. 16](#).

C7 S. 31 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 38](#)

32 Orders and regulations.

- (1) Any power conferred by any provision of this Act to make an order or regulations shall be exercisable by statutory instrument.
 - (2) ^{F89} . . . , any statutory instrument made under any power conferred by this Act shall be subject to annulment in pursuance of a resolution of the House of Commons.
- [^{F90}(3) But in the case of an order under section 26H(4) which has the effect of adding to the class of activities in respect of which remote gaming duty is chargeable—

Status: Point in time view as at 17/07/2012.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 12 October 2023. 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)

- (a) subsection (2) above shall not apply, and
- (b) the order may not be made unless a draft has been laid before and approved by resolution of the House of Commons.]

^{F89}(3)

Textual Amendments

- F89** S. 32(3) and words in s.32(2) repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.
- F90** "After subsection (2)" s. 32(3) inserted (with effect as mentioned in s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 5**; S.I. 2007/2172, **art. 2**

[^{F91}32A Application to limited liability partnerships

- (1) This Act applies to limited liability partnerships as it applies to companies.
- (2) In its application to a limited liability partnership, references to a director of a company are references to a member of the limited liability partnership.]

Textual Amendments

- F91** S. 32A inserted (N.I.) (13.9.2004) by Limited Liability Partnerships Regulations (Northern Ireland) 2004 (S.R. 2004/307), reg. 9, **Sch. 4 para. 8**

33 Interpretation.

(1) In this Act—

- “the Commissioners” means the Commissioners of Customs and Excise;
- [^{F92}“foreign tax” means a tax, including any sort of duty or levy, imposed in a country or territory outside the United Kingdom (see also subsection (1B));]
- [^{F93}“gaming” means playing a game of chance for a prize ^{F94}... ;]
- “the prescribed sum” in relation to the penalty provided for an offence, means—
 - (a) if the offence was committed in England or Wales, the prescribed sum within the meaning of section 32 of the ^{M2}Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act); and
 - (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F95}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)] [^{F96}and
 - (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the ^{M3}Fines and Penalties (Northern Ireland) Order 1984.]

[^{F97}(1A) In the definition of “gaming” in subsection (1)—

- (a) “game of chance” has the meaning given by section 6(2) of the Gambling Act 2005,
- (b) “playing a game of chance” is to be read in accordance with section 6(3) of that Act, and

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(c) “prize” does not include the opportunity to play the game again.]

[^{F98}(1B) A reference in this Act to a foreign tax does not include any penalty, interest, surcharge or other such cost arising in connection with the tax (whether or not recoverable as if it were that tax).]

(2) For the avoidance of doubt it is hereby declared that the imposition by this Act of general betting duty, pool betting duty, bingo duty [^{F99}or remote gaming duty] does not make lawful anything which is unlawful apart from this Act.

Textual Amendments

- F92** Words in s. 33(1) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 6\(a\)](#)
- F93** S. 33(1): definition of "gaming" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), s. 105, [Sch. 25 paras. 10, 23](#); [S.I. 2007/2532](#), [art. 2](#)
- F94** Words in s. 33(1) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 116\(6\)\(a\)](#)
- F95** Words in s. 33(1) substituted (1.4.1996) by [1995 c. 40](#), s. 5, [Sch. 4 para. 38](#).
- F96** S. 33(1)(c) and the word “and” preceding it inserted by [Finance Act 1985 \(c. 54, SIF 12:2\)](#), s. 8, [Sch. 5 Pt. I para. 7](#)
- F97** S. 33(1A) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [s. 116\(6\)\(b\)](#)
- F98** [S. 33\(1B\)](#) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 6\(b\)](#)
- F99** Words in s. 33(2) substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 54\(4\)](#) (with [Sch. 24 paras. 59-62](#))

Marginal Citations

- M2** [1980 c. 43\(82\)](#).
- M3** [S.I. 1984/703 \(N.I. 3\)](#).

34 Consequential and transitional provisions and repeals.

- (1) Schedule 5 (consequential amendments) and Schedule 6 (transitional and saving provisions) to this Act shall have effect, but without prejudice to the operation of sections 15 to 17 of the ^{M4}Interpretation Act 1978 (which relate to the effect of repeals).
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule

Modifications etc. (not altering text)

- C8** The text of s. 34(2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M4** [1978 c. 30\(115:1\)](#).

35 Short title, construction, commencement and extent.

- (1) This Act may be cited as the Betting and Gaming Duties Act 1981.

Status: Point in time view as at 17/07/2012.

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(2) This Act shall be construed as one with the ^{M5}Customs and Excise Management Act 1979.

[^{F100}(3) The following provisions of this Act do not extend to Northern Ireland—

- ^{F101}(a) . . .
- (b) sections 29 and 30;
- ^{F101}(c) . . .
- (d) paragraph 15 of Schedule 4;
- ^{F102} . . .]

(4) ^{F103}

Textual Amendments

- F100** S. 35(3) substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, **Sch. 4 Pt. I para. 10**
- F101** S. 35(3)(a)(c) repealed (19.3.1997 with effect on 1.10.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2.
- F102** Words after s. 35(3)(d) repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2.
- F103** S. 35(4) repealed by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), ss. 6, 114(6), [Sch. 4 para. 10\(2\)](#), **Sch. 23 Pt. III**, notes (a), (b)

Marginal Citations

- M5** [1979 c. 2\(40:1\)](#).

Status: Point in time view as at 17/07/2012.

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SCHEDULES

[^{F104}SCHEDULE A1

BETTING DUTIES: DOUBLE TAXATION RELIEF

Textual Amendments

F104 Sch. A1 inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 7](#)

Introduction

- 1 This Schedule sets out the rules for determining whether credit is allowed under section 5E or 8ZA for qualifying foreign tax paid by P.

Definitions

- 2 (1) This Schedule is to be read as follows.
- (2) “The applicable class”—
- (a) in the case of section 5E, has the meaning given in that section, and
 - (b) in the case of section 8ZA, means dutiable pool bets.
- (3) A “reconciliation period” is—
- (a) if P has monthly accounting periods, a period consisting of 12 consecutive accounting periods,
 - (b) if P has quarterly accounting periods, a period consisting of 4 consecutive accounting periods, and
 - (c) if P has any other length of accounting period, a period consisting of such number of consecutive accounting periods as would produce a period as near as possible to 365 days.
- (4) In relation to an accounting period, a reference to “the reconciliation period” is to the reconciliation period in which that accounting period falls.

Credit allowed

- 3 (1) To determine whether credit is allowed for an accounting period—
- (a) calculate the notional UK liability and the notional foreign liability for the accounting period, and
 - (b) compare the two figures.
- (2) No credit is allowed if either figure is nil or both figures are nil.
- (3) Subject to that, credit is allowed of an amount equal to the smaller of the two figures (or, if they are the same, of an amount equal to that figure).

Status: Point in time view as at 17/07/2012.

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Notional UK liability

- 4 The notional UK liability for an accounting period is calculated as follows—
- Step 1* If the applicable class is a class to which a provision of sections 2 to 4 applies, calculate P's net stake receipts for the period in accordance with section 5 but by reference to eligible bets (rather than bets of the applicable class).
- If the applicable class is the class to which section 5AB applies, calculate the commission charges in accordance with that section relating to eligible bets determined in the period (rather than bets to which that section applies).
- If the applicable class is dutiable pool bets, calculate P's net pool betting receipts for the period in accordance with section 7A but by reference to eligible bets (rather than dutiable pool bets).
- In calculating P's net stake receipts or net pool betting receipts for the purposes of this Step, do not carry forward to the period any losses in respect of eligible bets that arose in an accounting period before the start of the reconciliation period.
- Step 2* If the amount calculated under Step 1 is nil or a negative amount, the notional UK liability for the period is nil.
- Otherwise, apply the appropriate rate to the amount calculated under Step 1. The result is the notional UK liability for the period.
- “The appropriate rate” is the percentage specified in whichever of section 2(3), 3(3)(a), 3(3)(b), 4(3), 5AB(4) or 7(2) applies to the applicable class, as in force for the accounting period in question.

Notional foreign liability

- 5 The notional foreign liability for an accounting period is calculated as follows—
- Step 1* Calculate the amount of qualifying foreign tax that would be payable by P for the accounting period if the tax were charged solely in respect of eligible bets and accounted for by reference to periods corresponding to P's accounting periods.
- Any apportionment needed for this calculation is to be done on a just and reasonable basis.
- If the law under which the qualifying foreign tax is imposed provides for losses to be carried forward, do not carry forward to the period any losses (in respect of eligible bets) that arose before the start of the reconciliation period.
- Step 2* If the amount calculated under Step 1 is nil, the notional foreign liability for the period is nil.
- Otherwise, calculate the sterling equivalent of the amount calculated under Step 1. The result is the notional foreign liability for the period.
- The sterling equivalent is to be calculated using the London closing exchange rate for the last day of the accounting period.

Clawback

- 6 (1) This paragraph applies if in respect of the applicable class of bets—

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- (a) P receives a repayment under section 5E or 8ZA for one or more accounting periods in a reconciliation period, and
 - (b) the amount calculated under Step 1 in paragraph 4 for the final accounting period in that reconciliation period is a negative amount.
- (2) P is liable to repay all or part of the repayment or repayments received.
- (3) The amount that P is liable to repay is the smallest of—
- (a) the loss multiplied by the rate at which the qualifying foreign tax is charged in respect of eligible bets,
 - (b) the loss multiplied by the appropriate rate (as defined in paragraph 4) for the applicable class of bets, and
 - (c) the repayment (or the sum of the repayments) made to P for the reconciliation period.
- (4) “The loss” means the negative amount mentioned in sub-paragraph (1)(b) but expressed as a positive number.
- (5) If there is more than one rate at which the qualifying foreign tax is charged in respect of eligible bets, each rate is to be applied to an appropriate portion of the loss in order to arrive at the amount under sub-paragraph (3)(a).
- (6) If all or part of the qualifying foreign tax is calculated other than on a net receipts basis, sub-paragraph (3) has effect as if paragraph (a) were omitted.
- (7) Any amount due from P under this paragraph is to be treated as if it were an amount of unpaid general betting duty or, as the case may be, pool betting duty.

Breach of return obligations

- 7 The Commissioners are not required to make a repayment under section 5E or 8ZA if P is in breach of any obligation to deliver a return with respect to—
- (a) general betting duty,
 - (b) pool betting duty,
 - (c) bingo duty,
 - [machine games duty,]
 - ^{F105}(ca) (d) remote gaming duty,
 - (e) gaming duty, or
 - (f) lottery duty.

Textual Amendments

F105 *Sch. A1 para. 7(ca)* inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by *Finance Act 2012 (c. 14)*, **Sch. 24 para. 45**

Reduction etc in foreign tax paid

- 8 (1) Sub-paragraphs (2) to (4) apply if any of the following events take place—
- (a) the way in which a qualifying foreign tax is charged or calculated is changed retrospectively,

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- (b) a tax authority waives or refunds all or part of an amount of qualifying foreign tax due from P, or
 - (c) as a result of being liable to pay an amount of qualifying foreign tax, P or a connected person is entitled to any kind of tax deduction or relief calculated by reference to the amount of qualifying foreign tax.
- (2) P must notify the Commissioners of the event on becoming aware of it.
- (3) If the event is a retrospective change in the way in which the qualifying foreign tax is charged or calculated, the amount for which credit is allowed under section 5E or 8ZA is to be recalculated in accordance with this Schedule.
- (4) In any other case, the amount for which credit is allowed under section 5E or 8ZA is to be reduced by a just and reasonable sum to reflect the amount of tax waived or refunded or the deduction or relief given.
- (5) If it transpires (on account of this paragraph or otherwise) that a repayment or part of a repayment under section 5E or 8ZA should not have been made, P is liable for the amount that should not have been repaid, as if it were unpaid general betting duty or, as the case may be, pool betting duty.
- (6) Section 1122 of the Corporation Tax Act 2010 (connected persons) applies for the purposes of sub-paragraph (1)(c).]

SCHEDULE 1

Section 12(2).

BETTING DUTIES

Definitions

1 In this Schedule—

“general betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of general betting duty [^{F106}or would or might involve such sums becoming so payable if on-course bets were not excluded from that duty];

“general betting operations” means betting operations which do not involve liability to pool betting duty;

“pool betting business” means a business the carrying on of which involves or may involve any sums becoming payable by the person carrying on the business by way of pool betting duty [^{F107}or would or might involve such sums becoming so payable if receipts from bets made for community benefit (as defined by section 8A of this Act) were not excluded from that duty.]

Textual Amendments

F106 Words added by Finance Act 1987 (c. 16, SIF 12:2), s. 3(3)(a)(b)(4)

F107 Words inserted in Sch. 1 para. 1 (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), s. 12(1)(2) (6), Sch. 4 Pt. 1 para. 10(2)

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General administration

- 2 (1) General betting duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations of the Commissioners.
- (2) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of general betting duty or for the protection of the revenue from general betting duty.
- (3) Regulations under this paragraph may in particular—
- (a) provide for payments on account of the duty which may become chargeable to be made in advance by means of stamps or otherwise, and for that purpose apply, with any necessary adaptations, any of the provisions of the ^{M6}Stamp Duties Management Act 1891 (including the penal provisions repealed save as to Scotland by the ^{M7}Forgery Act 1913);
 - (b) provide for such payments to be made through the persons providing, at the place where any event is or is to be held, facilities for persons engaging or proposing to engage at that place in an activity by reason of which they are or may be or become liable for duty;
 - (c) require persons providing such facilities as aforesaid at any place to perform other functions in connection with the payment of or accounting for duty by persons engaging or proposing to engage as aforesaid at that place, including the refusal to any of the last-mentioned persons of access to that place unless the requirements of any regulations made by virtue of paragraph (a) or (b) above have been complied with;
 - (d) otherwise provide for the giving of security by means of a deposit or otherwise for duty or to become due.
- (4) Regulations under this paragraph may also in particular include provision—
- (a) for the furnishing to such persons or displaying in such manner of such information or records as the regulations may require by persons engaging or proposing to engage in any activity by reason of which they are or may be or become liable for duty [^{F108}or would be or might be or become liable for duty if on-course bets were not excluded from duty], and by persons providing facilities for another to engage in such activity or entering into any transaction with another in the course of any such activity of his;
 - ^{F109}(b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
 - ^{F109}(c) for the inspection of the accounts, records and other documents of persons engaging or suspected of engaging in any such activity, and of premises or equipment used or suspected of being used by such persons for or in connection with any such activity and of any other premises where any such activity is carried on.]
- ^{F110}(5) Regulations under this paragraph may also in particular include provision about claims for repayment under section 5E and about the making of any such repayment, including provision about—
- (a) the time within which claims may be made,
 - (b) the form, content and delivery of claims,

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- (c) the evidence required to satisfy the Commissioners of the validity of claims, and
- (d) the investigation and processing of claims.]

Textual Amendments

F108 Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\)](#), **s. 3(b)(4)**

F109 Sch. 1 para. 2(4)(b)(c) ceased to have effect (10.6.2001 with effect as mentioned in art. 2 of the commencing S.I.) by virtue of [2001 c. 9, s. 6\(1\)](#), **Sch. 1 para. 3**; [S.I. 2001/3089](#), **art. 2**

F110 [Sch. 1 para. 2\(5\)](#) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 25 para. 8(2)**

Marginal Citations

M6 [1891 c. 38\(114\)](#).

M7 [1913 c. 27](#).

[^{F111}2A(1) Pool betting duty shall be under the care and management of the Commissioners.

(2) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of pool betting duty or for the protection of the revenue from pool betting duty.

(3) Regulations under sub-paragraph (2) above may in particular—

- (a) provide for payments on account of pool betting duty which may become chargeable to be made in advance;
- (b) provide for the giving of security by means of a deposit or otherwise for duty due or to become due.

[Regulations under sub-paragraph (2) may also include provision about claims for ^{F112}(4) repayment under section 8ZA and about the making of any such repayment, including provision about anything mentioned in paragraph 2(5)(a) to (d).]

Textual Amendments

F111 Sch. 1 para. 2A inserted (24.7.2002) by [Finance Act 2002 \(c. 23\)](#), s. 12(1)(2)(7), **Sch. 4 Pt. 1 para. 10(3)**

F112 [Sch. 1 para. 2A\(4\)](#) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 25 para. 8(3)**

^{F113}3

Textual Amendments

F113 Sch. 1 para. 3 omitted (26.9.2010) by virtue of [The Pool Betting Duty \(Application of General Betting Duty Provisions\) Regulations 2010 \(S.I. 2010/1783\)](#), regs. 1, **3(1)(b)** (with reg. 3(2))

Notification to Commissioners as to carrying on of betting business

- 4 (1) Any person who intends to carry on a general betting business which is not also a pool betting business shall, not less than one week before he begins to carry on the business, notify the Commissioners that he intends to carry it on.

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- (2) Subject to [^{F114}sub-paragraph (3)] below, any person who intends to carry on a general betting business or a pool betting business shall, not later than the date when he first uses any premises or totalisator for the purposes of the business, make entry of those premises or that totalisator with the Commissioners.
- (3) A person shall not be required by sub-paragraph (2) above to make entry of premises used for the purposes of the business in connection only with general betting operations; but he shall, not later than the date when he first uses any premises for the purposes of the business in connection with general betting operations, notify the Commissioners of those premises being so used (whether or not he is also required by sub-paragraph (2) above to make entry of them).
- (4) ^{F115}
- (5) ^{F115}
- (6) ^{F115}

Textual Amendments

F114 Words in Sch. 1 para. 4(2) substituted (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), s. 12\(1\)\(2\)\(6\), Sch. 4 Pt. 1 para. 10\(5\)](#)

F115 Sch. 1 para. 4(4)-(6) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), ss. 12\(1\)\(2\)\(6\), 141, Sch. 4 Pt. 1 para. 10\(6\), Sch. 40 Pt. 1\(4\)](#) (with [Sch. 4 Pt. 2 para. 14](#))

Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business unless he holds a permit authorising him to carry on that business granted by the Commissioners in respect of any premises or totalisator in respect of which he has [^{F116}made entry in accordance with paragraph 4(2)] above.
- (2) A permit under this paragraph shall be granted by the Commissioners within fourteen days of the date when application is made for it, and shall continue in force unless and until revoked under [^{F117}sub-paragraph (3) below.]
- [^{F118}(3)] the Commissioners may at any time revoke such a permit by notice in writing to the holder if it appears to them that the holder is not carrying on a business for which such a permit is required or is not using the premises or totalisator in respect of which the permit was granted for the purposes of such a business.

Textual Amendments

F116 Words in Sch. 1 para. 5(1) substituted (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), s. 12\(1\)\(2\)\(6\), Sch. 4 Pt. 1 para. 10\(7\)](#)

F117 Words in Sch. 1 para. 5(2) substituted (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), s. 12\(1\)\(2\)\(6\), Sch. 4 Pt. 1 para. 10\(9\)](#)

F118 Sch. 1 para. 5(2)(b) renumbered as Sch. 1 para. 5(3) (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), s. 12\(1\)\(2\)\(6\), Sch. 4 Pt. 1 para. 10\(8\)](#)

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Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a general betting business or a pool betting business shall—
- (a) keep in relation to the business such books, records and accounts in such form as the Commissioners may direct,
 - (b) for at least six months or such shorter or longer period as the Commissioners may direct, preserve any books, records and accounts directed to be kept by him under paragraph (a) above and any other books, records, accounts or documents relating to the business, on premises specified in sub-paragraph (2) below,
 - (c) permit any officer authorised in that behalf by the Commissioners to enter on any premises used for the purposes of the business, and, where the business is a general betting business, to remain on the premises at any time while they are being used, or when the officer has reasonable cause to believe that they are likely to be used, for the conduct of betting operations, and
 - (d) permit any officer so authorised to inspect any totalisator used for the purposes of the business, and to inspect and take copies of any books, records, accounts or other documents in his possession or power or on any premises used for the purposes of the business, being books, records, accounts or documents which relate or appear to relate to the business.
- (2) The premises on which a person is to preserve any books, records, accounts or other documents under sub-paragraph (1)(b) above are—
- (a) in the case of books, records, accounts and other documents relating to general betting operations, such of the premises used for the purposes of the business as the Commissioners may direct;
 - (b) ^{F119}
 - (c) in any other case, premises of which entry has been made in accordance with paragraph 4(2) above.
- (3) The power of the Commissioners under sub-paragraph (1)(b) above to give directions as to the period for which a person is to preserve any books, records, accounts or documents relating to the business carried on by him shall be exercisable either in any particular case or in relation to any particular class of such books, records, accounts or documents.

Textual Amendments

F119 Sch. 1 para. 6(2)(b) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(10), [Sch. 40 Pt. 1\(4\)](#)

7 ^{F120}

Textual Amendments

F120 Sch. 1 para. 7 repealed (19.7.2007) by [Finance Act 2007 \(c. 13\)](#), ss. 105, 114, Sch. 25 paras. 11(2), 23, [Sch. 27 Pt. 6\(3\)](#)

8 ^{F121}

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Textual Amendments

F121 Sch. 1 para. 8 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(11), [Sch. 40 Pt. 1\(4\)](#)

- 9
- (1) The provisions of this paragraph shall apply to a bookmaker at any time when any person is for the time being, or has at any time during the immediately preceding two months been, authorised by that bookmaker to act as his agent for receiving or negotiating bets or otherwise conducting betting operations, other than such bets or operations as involve liability only to pool betting duty.
 - (2) The bookmaker shall maintain at any of his premises to which bets received by any such person as aforesaid as the bookmaker's agent are or were transmitted, or, if in the case of any such premises the Commissioners think fit, at such other places as the Commissioners may allow, a record in such form and containing such particulars as the Commissioners may direct in respect of any such person who is for the time being, and any such person who has at any time during the said two months been but is no longer authorised as aforesaid, being in either case a person by or on whose behalf bets received as aforesaid are or were transmitted to those premises.
 - (3) A bookmaker shall not be guilty of contravening or failing to comply with the provisions of sub-paragraph (2) above by reason of a failure to make an entry or alteration in the record if that entry or alteration is made before six o'clock in the evening of the day after that on which the happening which necessitated the entry or alteration took place.

Powers to enter premises and obtain information

- 10
- (1) Where in the case of any track or other premises an officer has reason to believe that bookmaking on events taking place thereon is being or is to be carried on,^{F122} . . . or that a totalisator is being or is to be operated in connection with those events, at a place on those premises or on any ground or premises adjacent thereto, he shall be entitled for the purpose of exercising the powers conferred by this paragraph to be admitted without payment to that place, and he may require—
 - (a) any person who appears to him to be or intend carrying on bookmaking, providing such facilities or operating a totalisator there to give such information as he may demand and to produce to him any accounts, records, or other documents which appear to him to be connected with the business of bookmaking or with the provision of those facilities or the operation of that totalisator or which it appears to him will establish the identity of that person; and
 - (b) any person who appears to him to have made a bet there with any bookmaker, or through the persons providing any such facilities, or by means of a totalisator, to give such information with respect to the bet as he may demand and to produce to him any document in connection with the bet supplied to that person by the bookmaker, the persons providing those facilities, or the operator of that totalisator, as the case may be,
 and any such person as aforesaid shall comply with any such requirement.
 - (2) Where an officer—
 - (a) has reason to believe that any person who is not a bookmaker is holding himself out as mentioned in section 12(1) of this Act at any place, and

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- (b) has reason to suspect that person to have become liable by virtue of that section to pay an amount by way of general betting duty or pool betting duty, the officer shall have the like powers with respect to that place as if the person so holding himself out were a bookmaker and that place were such a place as is mentioned in sub-paragraph (1) above.

Textual Amendments

F122 Words in Sch. 1 para. 10(1) repealed (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004 (c. 12), ss. 15(9), 326, **Sch. 42 Pt. 1(2)**

Power of Commissioners to estimate general betting duty payable

F123 11

Textual Amendments

F123 Sch. 1 para. 11 repealed (1.1.1995) by s. 258, Sch. 26 Pt. III Note (with s. 19(3)); **S.I. 1994/2679, art. 3.**

Disputes as to computation of pool betting duty

12

F124

Textual Amendments

F124 Sch. 1 para. 12 repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 10(11), **Sch. 40 Pt. 1(4)**

Enforcement

13^{F125} [(1) Where any person—

- (a) fails to pay any general betting duty or pool betting duty payable by him, or
(b) contravenes or fails to comply with any of the provisions of, or of any regulations made under, any of paragraphs 2, [^{F126}2A,] 4 and 6 to 10 above, his failure to pay, contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which, in the case of a failure to pay, shall be calculated by reference to the amount of duty payable.

(2) Any such failure to pay as is mentioned in sub-paragraph (1)(a) above shall also attract daily penalties.

(2A) Any person who obstructs any officer in the exercise of his functions in relation to general betting duty or pool betting duty shall be guilty of an offence and liable on summary conviction to a penalty of level 4 on the standard scale.]

(3) Any person who—

- (a) in connection with general betting duty or pool betting duty, makes any statement which he knows to be false in a material particular or recklessly makes any statement which is false in a material particular . . . ^{F127}, or

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- [^{F128}(aa) in that connection, with intent to deceive, produces or makes use of any book, account, record, return or other document which is false in a material particular, or]
- (b) is knowingly concerned in, or in the taking of steps with a view to the fraudulent evasion by him or any other person of general betting duty or pool betting duty,

shall be guilty of an offence and liable—

- (i) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty which is unpaid or payment of which is sought to be avoided, as the case may be, or to imprisonment for a term not exceeding six months or to both, or
- (ii) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [^{F129}the maximum term] or to both.

[^{F130}(4) In sub-paragraph (3) above, “the maximum term” means two years in the case of an offence under paragraph (a) and seven years in the case of an offence under paragraph (aa) or (b) of that sub-paragraph.]

Textual Amendments

F125 Sch. 1 para. 13(1)(2) and (2A) substituted (1.1.1995) for para. 13(1)(2) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.

F126 Words in Sch. 1 para. 13(1)(b) inserted (24.7.2002) by Finance Act 2002 (c. 23), s. 12(1)(2)(7), **Sch. 4 Pt. 1 para. 10(12)**

F127 Words repealed by Finance Act 1988 (c. 39, SIF 40:1), ss. 12(4)(a)(6), 148, **Sch. 14 Pt. I** Note 3

F128 Sch. 1 para. 13(3)(aa) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(b)(6)

F129 Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(c)(6)

F130 Sch. 1 para. 13(4) inserted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(4)(d)(6)

Modifications etc. (not altering text)

C9 Para. 13(3) amended by Finance Act 1985 (c. 54, SIF 12:2) s. 10(5)(6)(f)

- 14 (1) If any person carries on any business in contravention of paragraph 5(1) above he shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding six months or to both; or
- (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both;

^{F131}

(2) Where a person is convicted of an offence under sub-paragraph (1) above and the offence continues after the conviction, he shall be guilty of a further offence under that sub-paragraph and may, on conviction, be punished accordingly.

(3) If at any time the holder of a permit under paragraph 5 above fails to produce his permit for examination within such period, and at such time and place, as may be ^{F132} . . . required by an officer, [^{F133}his failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

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Textual Amendments

- F131** Words in Sch. 1 para. 14(1) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), ss. 12\(1\)\(2\)\(6\), 141, Sch. 4 Pt. 1 para. 10\(13\), Sch. 40 Pt. 1\(4\)](#)
- F132** Word in Sch. 1 para. 14(3) repealed (1.1.1995) by [1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62\(2\)\(a\), Sch. 26 Pt. III Note \(with s. 19\(3\)\); S.I. 1994/2679, art. 3.](#)
- F133** Words in Sch. 1 para. 14(2)(b) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. V para. 62\(2\)\(b\) \(with s. 19\(3\)\); S.I. 1994/2679, art. 3.](#)

15^{F134}(A1) This paragraph applies only in relation to premises in Northern Ireland.]

- (1) Where, on the conviction of any person of an offence under [^{F135}paragraph 13(3) above] in connection with general betting duty [^{F136}. . .] the Commissioners—
 - (a) certify to the court by or before whom that person is so convicted that [^{F137}there has been at least one previous occasion on which that or another person has been either—
 - (i) convicted of an offence under paragraph 13(3) above; or
 - (ii) assessed to a penalty to which he was liable under section 8 of the Finance Act 1994 (penalty for evasion) [^{F138}or a penalty for a deliberate inaccuracy under paragraph 1 of Schedule 24 to the Finance Act 2007 (penalties for errors)],in respect of conduct taking place] in the course of the operation of the same premises as a betting office and while the same person has been the holder of a betting office licence in respect thereof, and
 - (b) make application to that court for effect to be given to this sub-paragraph, that court shall order that the betting office licence in respect of those premises shall be forfeited and cancelled.
- (2) A licence shall not be forfeited or cancelled under such an order made by a court ^{F139} . . . —
 - (a) until the date of expiration of the period within which notice of appeal against the conviction which gave rise to the order may be given, or
 - (b) if notice of appeal against that conviction is duly given within the period aforesaid, until the date of the determination or abandonment of the appeal, or
 - (c) if on any such appeal the appeal is allowed.

(3) ^{F140}

(4) ^{F140}

(4A) ^{F140}

[^{F141}(5) Subject to sub-paragraph (6) below, where under sub-paragraph (1) above a court orders that a betting office licence held by a person in respect of premises ^{F142} . . . shall be forfeited and cancelled, no court of summary jurisdiction shall entertain an application by that person for the grant (or provisional grant) of a new betting office licence in respect of those premises or any other premises situated in the same petty sessions district as those premises made less than twelve months after that forfeiture and cancellation.

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- (6) Sub-paragraph (5) above—
 - (a) shall not prejudice the right of such a person as is mentioned in that sub-paragraph to seek the renewal of any betting office licence (other than that which is forfeited) which he holds; and
 - (b) applies notwithstanding anything in Article 12 of the ^{M8}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

Textual Amendments

- F134** Sch. 1 para. 15(A1) inserted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, **Sch. 25 paras. 11(3)(a), 23**; S.I. 2007/2532, **art. 2**
- F135** Words in Sch. 1 para. 15(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(3)(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F136** Words in Sch. 1 para. 15(1) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 62(3)(a), **Sch. 26 Pt. III Note** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F137** Words in Sch. 1 para. 15(1)(a) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 62(3)(b)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F138** Words in Sch. 1 para. 15(1)(a)(ii) inserted (1.4.2009) by The Finance Act 2008, Schedule 40 (Appointed Day, Transitional Provisions and Consequential Amendments) Order 2009 (S.I. 2009/571), art. 1(1), **Sch. 1 para. 6**
- F139** Words in Sch. 1 para. 15(2) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(b), 23, **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, **art. 2**
- F140** Sch. 1 para. 15(3)-(4A) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(c), 23, **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, **art. 2**
- F141** Sub-paras (5) and (6) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 11(2)(c)**
- F142** Words in Sch. 1 para. 15(5) repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 11(3)(d), 23, **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, **art. 2**

Marginal Citations

- M8** S.I. 1985/1204 (N.I. 11).

16 ^{F143}

Textual Amendments

- F143** Sch. 1 para. 16 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para 6(a), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, **art. 2(c)**

Textual Amendments

- F144** Sch. 2 repealed (with effect in relation to any gaming on or after 1.10.1997) by Finance Act 1997 (c. 16), s. 113, **Sch. 18 Pt. II Note 2** (with s. 10)

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SCHEDULE 3

Sections 17(1) and 20.

BINGO DUTY

PART I

EXEMPTION FROM DUTY

Domestic bingo

- 1 [F145In calculating liability to bingo duty no account shall be taken of] bingo played both in a private dwelling and on a domestic occasion.

Textual Amendments

F145 Words in Sch. 3 para. 1 substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(2)

F146] Small-scale bingo

Textual Amendments

F146 Sch. 3 paras. 2, 2A and heading substituted (with effect as mentioned in s. 9(10) of the amending Act) for Sch. 3 para. 2 by Finance Act 2003 (c. 14), s. 9(3)

- 2 (1) This paragraph applies where entitlement to participate in non-licensed bingo depends on a person's being—
- (a) a member of a group or organisation,
 - (b) a guest of a member of a group or organisation, or
 - (c) a guest of a group or organisation.
- (2) Payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19.
- (3) Winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20.]
- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and
 - (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to sub-paragraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in

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respect of the accounting period in which that day falls and the next two accounting periods.

- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

[^{F147}[^{F148}Non-profit making bingo]

Textual Amendments

F147 Sch. 3 para. 2B and heading inserted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(4\)](#)

F148 Sch. 3 para. 2B and crossheading substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(2\), 23; S.I. 2007/2532, art. 2](#)

^{F149}2B(1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.

- (2) “Non-profit making bingo” means bingo—
 - (a) in respect of the playing of which no charge in money or money's worth is made, and
 - (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged), and it does not matter whether the charge or levy is compulsory, customary or voluntary.
- (3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—
 - (a) any payment of the whole or any part of an annual subscription to a club,
 - (b) any payment of an entrance subscription for membership of a club, or
 - (c) any stakes hazarded.
- (4) In sub-paragraph (3)—

“club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and

“membership of a club” does not include temporary membership of a club.]]

Textual Amendments

F149 Sch. 3 para. 2B and crossheading substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(2\), 23; S.I. 2007/2532, art. 2](#)

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Small-scale amusements provided commercially

- 5 (1) [^{F150}In calculating liability to bingo duty no account shall be taken of] bingo played in compliance with the conditions of this paragraph—
- (a) on any [^{F151}family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]
 - [^{F152}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M9}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
 - (b) on any premises in respect of which there is for the time being in force both [^{F153}an amusement machine licence] under this Act and [^{F154}an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c))] ; or
 - (c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.
- (2) The conditions of this paragraph are that—
- (a) the amount payable by any person for a card for any one game of bingo does not exceed 20p;
 - (b) the total amount taken as payment by players for their cards for any one games does not exceed £10;
 - (c) no money prize exceeding [^{F155}£70] is distributed or offered;
 - (d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money's worth by taking part in any gaming or in any lottery; and
 - (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

Textual Amendments

- F150** Words in Sch. 3 para. 5(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(5\)](#)
- F151** Words in Sch. 3 para. 5(1)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(a\), 23; S.I. 2007/2532, art. 2](#)
- F152** Para. 5(1)(aa) inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(2\)](#) (as to commencement see [s. 6\(3\)\(5\)](#) and S.R. (N.I.) 1987 Nos. 6, 185)
- F153** Words in Sch. 3 para. 5(1)(b) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 10\(a\)](#).
- F154** Words in Sch. 3 para. 5(1)(b) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(b\), 23; S.I. 2007/2532, art. 2](#)
- F155** Word in Sch. 3 para. 5(2)(c) substituted (21.7.2009) (with effect in accordance with s. 20(5) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 20\(3\)](#)

Modifications etc. (not altering text)

- C10** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of [S.I. 1995/2374, art. 5\(a\)](#)

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C11 Sch. 3 para. 5(2)(b): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £500 by virtue of [S.I. 2007/2152](#), [art. 2\(1\)](#)

Marginal Citations

M9 [S.I. 1985/1204 \(N.I. 11\)](#).

Machine bingo

6 **F156**

Textual Amendments

F156 Sch. 3 para. 6 repealed (with effect as mentioned in [s. 11\(5\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [ss. 11\(3\), 178](#), [Sch. 26 Pt. 1\(2\)](#)

Power to increase limits of exemptions

7 The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

PART II

SUPPLEMENTARY PROVISIONS

Definitions

8 In this Part of this Schedule—
“bingo-promotor” means a person who promotes the playing of bingo chargeable with bingo duty;
“prescribed” means prescribed by regulations;
“regulations” means regulations of the Commissioners made under this Part of this Schedule.

General administration

9 (1) Bingo duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations.
(2) Without prejudice to any other provision of this Schedule, regulations may provide for any matter for which provision appears to the Commissioners to be necessary for the administration or enforcement of bingo duty, or for the protection of the revenue in respect of that duty.

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Notification to Commissioners by, and registration of, bingo-promoters

10 (1) Any person who intends to promote the playing of bingo [^{F157}in connection with which bingo duty may be chargeable] shall, not less than fourteen days before the first day on which bingo is to be played, notify the Commissioners of his intention, specifying the premises on which the bingo is to be played, and applying to be registered as a bingo-promoter.

[^{F158}(1A) Any person who is a bingo-promoter but is not registered as such and is not a person to whom sub-paragraph (1) above applies shall within five days of the date on which he became a bingo-promoter (disregarding any day which is a Saturday or a Sunday or a Bank Holiday) notify the Commissioners of that fact and of the place where the bingo was and (if he intends to continue to promote the playing of bingo which will or may be chargeable with duty) is to be played and apply to be registered as a bingo-promoter.]

(2) Where a person [^{F159}gives notice to the Commissioners under sub-paragraph (1) or (1A) above], he shall be entitled to be registered by the Commissioners, except that the Commissioners may, where it appears to them to be requisite for the security of the revenue to do so, impose as a condition of a person's registration, or may subsequently impose as a condition of the continuance in force of his registration, a requirement that he shall give such security (or further security) by way of deposit or otherwise for any bingo duty which he is, or may become, liable to pay as the Commissioners may from time to time require.

[^{F160}Conditions shall not be imposed under this sub-paragraph if the premises at which the bingo in question is or is to be played are not licensed under [^{F161}a bingo premises licence][^{F162}or under Chapter II of Part III of the ^{M10}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

(3) Where, in the case of a person who is for the time being registered as a bingo-promoter, the Commissioners exercise their power under sub-paragraph (2) above to impose, as a condition of the continuance in force of his registration, a requirement that he shall give security or further security, and he does not give it, the Commissioners may cancel his registration but without prejudice to his right to apply again to be registered.]

Textual Amendments

F157 Words in Sch. 3 para. 10(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(7\)](#)

F158 Para. 10(1A) inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(a\)](#)

F159 Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)

F160 Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)

F161 Words in Sch. 3 para. 10(2) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(4\), 23; S.I. 2007/2532, art. 2](#)

F162 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(3\)](#)

Marginal Citations

M10 [S.I. 1985/1204 \(N.I. 11\)](#).

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Announcement of prizes

11 F163

Textual Amendments

F163 Sch. 3 para. 11 repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(8)(a), 216, [Sch. 43 Pt. 1\(2\)](#)

Books, records, accounts, etc.

12 F164

Textual Amendments

F164 Sch. 3 para. 12 repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(8)(b), 216, [Sch. 43 Pt. 1\(2\)](#)

Powers to enter premises and obtain information

- 13 (1) Any officer may, without paying, enter on any premises where bingo is played or on which he has reasonable cause to suspect that bingo has been or is about to be played, and inspect the premises and anything whatsoever which he finds there; and he may further—
- (a) require any person concerned with the management of the premises to provide him with information with respect to activities carried on there;
 - (b) require any person on the premises who appears to him to be, or to have been, playing any game to provide him with information with respect to the game and, in particular, to produce to him any document or thing in his possession which is or was used in connection with the playing of the game.
- (2) An officer who enters any premises in the exercise of powers conferred by this paragraph shall be permitted to remain there at any time when the premises are being used for gaming, or when he has reasonable cause to suspect that they are about to be so used.

Power to estimate duty

F165 14

Textual Amendments

F165 Sch. 3 para. 14 repealed (1.1.1995) by [1994 c. 9, s. 258](#), [Sch. 26 Pt. III](#) Note (with s. 19(3)); [S.I. 1994/2679, art. 3](#).

Disputes as to computation of duty

15 F166

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Textual Amendments

F166 Sch. 3 para. 15 repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(8)(c), 216, [Sch. 43 Pt. 1\(2\)](#)

Enforcement

16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—

- (a) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
- (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding ^{F167}seven years] or to both.

(2) Any person who—

- (a) is knowingly concerned with the promotion of bingo ^{F168}(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above; ^{F169} . . .
- (b) ^{F169}

shall be guilty of an offence and liable—

- (i) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding six months or to both; or
- (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

(3) ^{F170}Where any person]—

- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
- (b) fails to comply with any requirement made of him by or under any such provision,

^{F171}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

^{F172}(4)

Textual Amendments

F167 Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 12(1)(c)(6)

F168 Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. 9(9)(a)

F169 Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(9)(b), 216, [Sch. 43 Pt. 1\(2\)](#)

F170 Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. V para. 64\(1\)\(a\)](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#).

F171 Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. V para. 64\(1\)\(b\)](#) (with s. 19(3)); S.I. 1994/2679, [art. 3](#).

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F172 Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 4 Pt. V para. 64(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

17

F173

Textual Amendments

F173 Sch. 3 para. 17 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para. 6(b), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, art. 2(c)

F174 SCHEDULE 4

Sections 21(1), 24(1) and 26.

Textual Amendments

F174 Sch. 4 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(d)** (with Sch. 24 paras. 59-62)

F175 SCHEDULE 4A

Textual Amendments

F175 Sch. 4A omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(d)** (with Sch. 24 paras. 59-62)

[F176 SCHEDULE 4B

REMOTE GAMING DUTY: DOUBLE TAXATION RELIEF

Textual Amendments

F176 Sch. 4B inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 9**

Introduction

1 This Schedule sets out the rules for determining whether credit is allowed under section 26IA for qualifying foreign tax paid by P.

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Reconciliation periods

- 2 (1) For the purposes of this Schedule, a “reconciliation period” is—
- (a) if P has quarterly accounting periods, a period consisting of 4 consecutive accounting periods, and
 - (b) if P has any other length of accounting period, a period consisting of such number of consecutive accounting periods as would produce a period as near as possible to 365 days.
- (2) In relation to an accounting period, a reference to “the reconciliation period” is to the reconciliation period in which that accounting period falls.

Credit allowed

- 3 (1) To determine whether credit is allowed for an accounting period—
- (a) calculate the notional UK liability and the notional foreign liability for the accounting period, and
 - (b) compare the two figures.
- (2) No credit is allowed if either figure is nil or both figures are nil.
- (3) Subject to that, credit is allowed of an amount equal to the smaller of the two figures (or, if they are the same, of an amount equal to that figure).

Notional UK liability

- 4 The notional UK liability for an accounting period is calculated as follows—
- Step 1* Calculate P's remote gaming profits for the period in accordance with section 26C(2) but by reference to the use of the facilities provided by P for eligible gaming (rather than remote gaming generally).
- In calculating P's remote gaming profits for the purposes of this Step, do not carry forward to the period any losses (in respect of the use of the facilities for eligible gaming) that arose in an accounting period before the start of the reconciliation period.
- Step 2* If the amount calculated under Step 1 is nil or a negative amount, the notional UK liability for the period is nil.
- Otherwise, apply the appropriate rate to the amount calculated under Step 1. The result is the notional UK liability for the period.
- “The appropriate rate” is the percentage specified in section 26C(1) as in force for the accounting period in question.

Notional foreign liability

- 5 The notional foreign liability for an accounting period is calculated as follows—
- Step 1* Calculate the amount of qualifying foreign tax that would be payable by P for the accounting period if the tax were charged in respect of eligible gaming and were accounted for by reference to periods corresponding to P's accounting periods.
- Any apportionment needed for this calculation is to be done on a just and reasonable basis.

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If the law under which the qualifying foreign tax is imposed provides for losses to be carried forward, do not carry forward to the period any losses (in respect of eligible gaming) that arose before the start of the reconciliation period.

Step 2 If the amount calculated under Step 1 is nil, the notional foreign liability for the period is nil.

Otherwise, calculate the sterling equivalent of the amount calculated under Step 1. The result is the notional foreign liability for the period.

The sterling equivalent is to be calculated using the London closing exchange rate for the last day of the accounting period.

Clawback

- 6 (1) This paragraph applies if in respect of eligible gaming—
- (a) P receives a repayment under section 26IA for one or more accounting periods in a reconciliation period, and
 - (b) the amount calculated under Step 1 in paragraph 4 for the final accounting period in that reconciliation period is a negative amount.
- (2) P is liable to repay all or part of the repayment or repayments received.
- (3) The amount that P is liable to repay is the smallest of—
- (a) the loss multiplied by the rate at which the qualifying foreign tax is charged in respect of eligible gaming,
 - (b) the loss multiplied by the appropriate rate (as defined in paragraph 4), and
 - (c) the repayment (or the sum of the repayments) made to P for the reconciliation period.
- (4) “The loss” means the negative amount mentioned in sub-paragraph (1)(b) but expressed as a positive number.
- (5) If there is more than one rate at which the qualifying foreign tax is charged in respect of eligible gaming, each rate is to be applied to an appropriate portion of the loss in order to arrive at the amount under sub-paragraph (3)(a).
- (6) If all or part of the qualifying foreign tax is calculated other than on a net receipts basis, sub-paragraph (3) has effect as if paragraph (a) were omitted.
- (7) Any amount due from P under this paragraph is to be treated as if it were an amount of unpaid remote gaming duty.

Breach of return obligations

- 7 The Commissioners are not required to make a repayment under section 26IA if P is in breach of any obligation to deliver a return with respect to—
- (a) general betting duty,
 - (b) pool betting duty,
 - (c) bingo duty,
 - [machine games duty,]
 - ^{F177}(ca) remote gaming duty,
 - (e) gaming duty, or

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(f) lottery duty.

Textual Amendments

F177 Sch. 4B para. 7(ca) inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by Finance Act 2012 (c. 14), Sch. 24 para. 46

Reduction etc in foreign tax paid

- 8 (1) Sub-paragraphs (2) to (4) apply if any of the following events take place—
- (a) the way in which a qualifying foreign tax is charged or calculated is changed retrospectively,
 - (b) a tax authority waives or refunds all or part of an amount of qualifying foreign tax due from P, or
 - (c) as a result of being liable to pay an amount of qualifying foreign tax, P or a connected person is entitled to any kind of tax deduction or relief calculated by reference to the amount of qualifying foreign tax.
- (2) P must notify the Commissioners of the event on becoming aware of it.
- (3) If the event is a retrospective change in the way in which the qualifying foreign tax is charged or calculated, the amount for which credit is allowed under section 26IA is to be recalculated in accordance with this Schedule.
- (4) In any other case, the amount for which credit is allowed under that section is to be reduced by a just and reasonable sum to reflect the amount of tax waived or refunded or the deduction or relief given.
- (5) If it transpires (on account of this paragraph or otherwise) that a repayment or part of a repayment under section 26IA should not have been made, P is liable for the amount that should not have been repaid, as if it were unpaid remote gaming duty.
- (6) Section 1122 of the Corporation Tax Act 2010 (connected persons) applies for the purposes of sub-paragraph (1)(c).]

^{X1}SCHEDULE 5

section 34(1)

CONSEQUENTIAL AMENDMENTS

Editorial Information

X1 The text of Sch. 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 1 In the definition of “pool betting” in section 55(1) of the ^{M11}Betting, Gaming and Lotteries Act 1963, for the words “the Betting Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ”.

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Marginal Citations

M11 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the ^{M12}Gaming Act 1968, after the words “Betting and Gaming Duties Act 1972” there shall be inserted the words “ or section 14 of or Schedule 2 to the Betting and Gaming Duties Act 1981 ” ; and the same amendment shall be made in paragraph 60(c) of Schedule 2, paragraph 9(e) of Schedule 3 and paragraph 11(e) of Schedule 4 to that Act.

Marginal Citations

M12 1968 c. 65.

- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act 1968 for the words from “paragraph 12” to “and the Commissioners” there shall be substituted the words “ Section 15 or 24 of the Betting and Gaming Duties Act 1981 or paragraph 7 of Schedule 2 or paragraph 16 of Schedule 4 to that Act (or under corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) and the Commissioners ”.
- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of Schedule 4 to the Gaming Act 1968 for the words from “paragraph 15” to “in relation to premises” there shall be substituted the words “ section 24 of paragraph 24 of paragraph 16 of Schedule 4 to the Betting and Gaming Duties Act 1981 (or under the corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) in relation to premises ”.
- 5 In the ^{M13}Customs and Excise Management Act 1979—
- (a) in section 1(1) in the definition of “the revenue trade provisions of the customs and excise Acts” for the words “the Betting and Gaming Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ” ; and
 - (b) in section 156(1) for the words from “means” to “all other provisions” there shall be substituted the words “ means the provisions ” ; and at the end there shall be inserted the words “ or the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

M13 1979 c. 2.

SCHEDULE 6

Section 34(1).

TRANSITIONAL PROVISIONS AND SAVINGS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.

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- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act and, where the corresponding provision is a provision of the ^{M14}Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

Marginal Citations

M14 1972 c. 25.

- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by the Betting and Gaming Duties Act 1972 or by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 5 [^{F178}For the purposes of section 9B] of this Act a conviction for an offence under section 5 of the ^{M15}Finance Act 1952, section 2 of the ^{M16}Betting Duties Act 1963 (either as originally enacted or as subsequently amended) or section 9 of the Betting and Gaming Duties Act 1972 shall be deemed to have been a conviction for an offence under section 9 of this Act.

Textual Amendments

F178 Words in Sch. 6 para. 5 substituted (24.7.2002 with application as mentioned in s. 14(6) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 14\(4\)](#)

Marginal Citations

M15 1952 c. 33.

M16 1963 c. 3.

- 6 Paragraph 11(3) of Schedule 4 to this Act shall have effect in relation to an offence under paragraph 22 of Schedule 11 to the ^{M17}Finance Act 1969 in respect of a contravention of section 5(11) of that Act (either as originally enacted or as subsequently amended) and to an offence under paragraph 15 of Schedule 4 to the Betting and Gaming Duties Act 1972 in respect of a contravention of section 25 of that Act as it has effect in relation to an offence under section 24 of this Act in respect of a contravention of that section.

Marginal Citations

M17 1969 c. 32.

- 7 Where any Act or document refers either expressly or by implication to an enactment repealed by the Betting and Gaming Duties Act 1972 or this Act, the reference shall, except where the context otherwise requires, be construed as, or as including—

Status: Point in time view as at 17/07/2012.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 12 October 2023. 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)

- (a) in the case of enactments repealed by the said Act of 1972, the corresponding provisions of that Act and this Act; and
- (b) in the case of enactments repealed by this Act, the corresponding provisions of this Act.
- 8 Notwithstanding the repeal by this Act of section 29 of and paragraphs 2 to 5 of Schedule 5 to the Betting and Gaming Duties Act 1972, the amendments made by those paragraphs shall continue to have effect but subject to any modification made by Schedule 5 to this Act.
- 9 Nothing in this Act shall affect gaming licences for periods beginning before 1st October 1981.

X²SCHEDULE 7

Section 34(2).

REPEALS

Editorial Information

X² The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short title	Extent of Repeal
1972 c. 25.	The Betting and Gaming Duties Act 1972.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 58.
1972 c. 69.	The Horserace Totalisator and Betting Levy Boards Act 1972.	Section 1(6).
1974 c. 30.	The Finance Act 1974.	Section 2(2), as respects England, Wales and Scotland.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 3 and 4.
1976 c. 32.	The Lotteries and Amusements Act 1976.	In Schedule 4, paragraph 8.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in paragraph 12, in Part I of the Table, the entries relating to the Betting and Gaming Duties Act 1972.
1980 c. 48.	The Finance Act 1980.	Sections 6 and 7(1). Schedule 5 and Part I of Schedule 6.
1981 c. 35.	The Finance Act 1981.	In section 9, in subsection (1) the words from “section 1(2) (b)” to “and”, subsections

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(2), (3), (4), (5), (7) and in subsection (8) the words from “subsections (2)” to “subsections (5)”.

Schedule 5.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 12 October 2023. 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.