



# Betting and Gaming Duties Act 1981

## CHAPTER 63

### BETTING AND GAMING DUTIES ACT 1981

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9 Gaming Licence Duty

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1 In calculating liability to bingo duty no account shall be...

*Small-scale bingo*

2 (1) This paragraph applies where entitlement to participate in non-licensed...

2A (1) In the case of non-licensed bingo to which paragraph...

*Non-profit making bingo*

2B (1) In calculating liability to bingo duty no account shall...

*Small-scale amusements provided commercially*

5 (1) In calculating liability to bingo duty no account shall...

*Machine bingo*

6 Bingo Duty

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*Power to increase limits of exemptions*

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Part II — SUPPLEMENTARY PROVISIONS

*Definitions*

- 8 In this Part of this Schedule— “bingo-promotor” means a person...

*General administration*

- 9 (1) Bingo duty shall be under the care and management...

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

- 10 (1) Any person who intends to promote the playing of...

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- 11 Bingo Duty

*Books, records, accounts, etc.*

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- 2 Amusement Machine Licence duty  
3 Amusement Machine Licence duty

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Part II — SUPPLEMENTARY PROVISIONS

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*General administration*

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*Applications for and duration of licence*

6 Amusement Machine Licence duty

7 Amusement Machine Licence duty

*Payment of duty by instalments*

7A Amusement Machine Licence duty

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*Default notice requesting production of licence*

2 Unlicensed amusement machines

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*Failure to produce a licence: grant of default licence*

- 3 Unlicensed amusement machines

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- 4 Unlicensed amusement machines

*Liability to pay*

- 5 Unlicensed amusement machines

*Reviews and time limits on recovery*

- 6 Unlicensed amusement machines

*General interpretation*

- 7 Unlicensed amusement machines

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*Reconciliation periods*

- 2 Remote gaming duty: double taxation relief

*Credit allowed*

- 3 Remote gaming duty: double taxation relief

*Notional UK liability*

- 4 Remote gaming duty: double taxation relief

*Notional foreign liability*

- 5 Remote gaming duty: double taxation relief

*Clawback*

- 6 Remote gaming duty: double taxation relief

*Breach of return obligations*

- 7 Remote gaming duty: double taxation relief

*Reduction etc in foreign tax paid*

- 8 Remote gaming duty: double taxation relief

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- 1 In the definition of “pool betting” in section 55(1) of...



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- 2 In paragraph 20(1)(e) of Schedule 2 to the Gaming Act...
- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act...
- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of...
- 5 In the Customs and Excise Management Act 1979—

#### SCHEDULE 6 — Transitional Provisions and Savings

- 1 Where any period of time specified in an enactment repealed...
- 2 Any provision of this Act relating to anything done or...
- 3 Nothing in this Act shall affect the enactments repealed by...
- 4 Where an offence for the continuation of which a penalty...
- 5 For the purposes of section 9B of this Act a...
- 6 Paragraph 11(3) of Schedule 4 to this Act shall have...
- 7 Where any Act or document refers either expressly or by...
- 8 Notwithstanding the repeal by this Act of section 29 of...
- 9 Nothing in this Act shall affect gaming licences for periods...

#### SCHEDULE 7 — Repeals

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- s. 26L(3)(a)(i) sum substituted for words by [S.I. 2015/664 Sch. 2 para. 5\(2\)](#) (S. 26L was repealed on 1.12.2014)
- Sch. 1 para. 2(4)(b)(c) repealed by [2001 c. 9 Sch. 33 Pt. 1 para. 2](#)
- Sch. 1 para. 13(3)(i) sum substituted for words by [S.I. 2015/664 Sch. 2 para. 5\(3\)\(a\)](#) (Sch. 1 was repealed on 1.12.2014)
- Sch. 1 para. 14(1)(a) sum substituted for words by [S.I. 2015/664 Sch. 2 para. 5\(3\)\(b\)](#) (Sch. 1 was repealed on 1.12.2014)
- Sch. 1 para. 15(5) words repealed by [2015 c. 9 \(N.I.\) Sch. 1 para. 82Sch. 9 Pt. 1](#) (Sch. 1 was repealed on 1.12.2014)

**Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981**

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2](#) commences ([2015 c. 9 \(N.I.\)](#))