



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART I

#### BETTING DUTIES

##### *General*

#### **9 Prohibitions for protection of revenue.**

**F1** .....

##### **Textual Amendments**

**F1** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (subject to [arts.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**

**F2** .....

##### **Textual Amendments**

**F2** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (subject to [arts.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**

**F3** .....

*Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: General is up to date with all changes known to be in force on or before 20 September 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) View outstanding changes*

**Textual Amendments**

**F3** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, **Sch. 17** (with ss. 352, 354); [S.I. 2006/3272](#), **art. 2(4)** (subject to arts. 3-5)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)

**F<sup>4</sup>10 Definition of pool betting.**

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**Textual Amendments**

**F4** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), **Sch. 28 para. 2** (with [Sch. 29](#))

**F<sup>4</sup>10A Definition of qualifying foreign tax**

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**Textual Amendments**

**F4** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), **Sch. 28 para. 2** (with [Sch. 29](#))

**11 Definition of coupon betting.**

**F5** .....

**Textual Amendments**

**F5** S. 11 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, [Sch. 4 Pt. 1 para. 8](#), **Sch. 40 Pt. 1(4)**

**F<sup>4</sup>12 Supplementary provisions.**

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**Textual Amendments**

**F4** Ss. 1-12 omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), **Sch. 28 para. 2** (with [Sch. 29](#))

**Changes to legislation:**

Betting and Gaming Duties Act 1981, Cross Heading: General is up to date with all changes known to be in force on or before 20 September 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.

[View outstanding changes](#)

**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 \(N.I.\)\)](#)