



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

General betting duty

^{F1} **The duty**

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Textual Amendments

- F1** 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](#))

^{F2} **Bookmakers: general bets**

.....

Textual Amendments

- F1** 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](#))

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

.....

Changes to legislation: Betting and Gaming Duties Act 1981, Part I 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

F1 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](#))

F14 Pool betting on horse and dog races

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Textual Amendments

F1 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](#))

F15 Net stake receipts

.....

Textual Amendments

F1 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](#))

F15AA Relief for losses

.....

Textual Amendments

F1 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](#))

F15AB Betting exchanges

.....

Textual Amendments

F1 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](#))

5A

F2

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Textual Amendments

- F2** S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003](#) (c. 14), ss. 6(4), 216, [Sch. 43 Pt. 1\(1\)](#)

^{F1}5B Liability to pay

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Textual Amendments

- F1** 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](#))

^{F1}5C Bet-brokers

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Textual Amendments

- F1** 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](#))

^{F1}5D Accounting period

.....

Textual Amendments

- F1** 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](#))

^{F1}5E Double taxation relief

.....

Textual Amendments

- F1** 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](#))

Pool betting duty

^{F1}6 The duty

.....

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Textual Amendments

F1 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](#))

F17 Duty charged on net pool betting receipts

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Textual Amendments

F1 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](#))

F17ZA Relief for losses

.....

Textual Amendments

F1 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](#))

F17A Calculating net pool betting receipts

.....

Textual Amendments

F1 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](#))

F17B Net pool betting receipts: meaning of “dutiable pool bet”

.....

Textual Amendments

F1 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](#))

F17C Net pool betting receipts: calculating stake money

.....

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Textual Amendments

F1 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)

F17D Net pool betting receipts: when stakes etc fall due

.....

Textual Amendments

F1 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)

F17E Net pool betting receipts: expenses and profits

.....

Textual Amendments

F1 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)

F17F Net pool betting receipts: calculating winnings

.....

Textual Amendments

F1 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)

F18 Payment and recovery

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Textual Amendments

F1 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)

F18ZA Double taxation relief

.....

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Textual Amendments

F1 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](#))

F1 8A Meaning of “bet made for community benefit” in sections 6 to 8

.....

Textual Amendments

F1 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](#))

F1 8B Meaning of “accounting period” in sections 6 to 8

.....

Textual Amendments

F1 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](#))

F1 8C Meaning of “bet” in sections 6 to 8A

.....

Textual Amendments

F1 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](#))

General

9 Prohibitions for protection of revenue.

F3

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)

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

F4

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Textual Amendments

F4 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

F5

Textual Amendments

F5 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)

^{F1}10 Definition of pool betting.

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Textual Amendments

F1 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](#))

^{F1}10A Definition of qualifying foreign tax

.....

Textual Amendments

F1 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.

F6

Textual Amendments

F6 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\(4\)](#)

^{F1}12 Supplementary provisions.

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