



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### [<sup>F1</sup>General]

##### Textual Amendments

- F1** 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**

##### [<sup>F2</sup>[<sup>F3</sup>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.

<sup>F4</sup>(3) .....

<sup>F4</sup>(4) ..... ]

##### Textual Amendments

- F2** S. 26A inserted (10.7.2003) by Finance Act 2003 (c. 14), s. 11(2) (with s. 11(3))
- F3** 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**

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**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](#)

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**F4** 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](#))

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