



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *Remote gaming duty*

#### **<sup>F1</sup>26A Interpretation**

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##### **Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 4 (with Sch. 29)

#### **<sup>F1</sup>26B The duty**

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##### **Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 4 (with Sch. 29)

#### **<sup>F1</sup>26C The rate**

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*Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: Remote gaming duty 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. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26D Accounting periods**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26E Remote gaming receipts**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26F Remote gaming winnings**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26G Losses**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26H Exemptions**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26I Liability to pay**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26IA Double taxation relief**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26IB Definition of qualifying foreign tax**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26IC Regulations about claims for double taxation relief**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26J Registration**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26K Returns**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26L Enforcement**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26M Review and appeal**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**Changes to legislation:**

Betting and Gaming Duties Act 1981, Cross Heading: Remote gaming duty 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.

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