
Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 24 May 2024. 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](#)

SCHEDULES

^{F1}SCHEDULE A1

Textual Amendments

- F1** [Sch. A1](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 7](#) (with [Sch. 29](#))

^{F2}SCHEDULE 1

Section 12(2).

Textual Amendments

- F2** [Sch. 1](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 8](#) (with [Sch. 29](#))

^{F3}SCHEDULE 2

Sections 13(2), 14(1) and 16.

Textual Amendments

- F3** [Sch. 2](#) repealed (with effect in relation to any gaming on or after 1.10.1997) by [Finance Act 1997 \(c. 16\)](#), s. 113, [Sch. 18 Pt. II](#) Note 2 (with s. 10)

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SCHEDULE 3

Sections 17(1) and 20.

BINGO DUTY

PART I

EXEMPTION FROM DUTY

Domestic bingo

- 1 [^{F4}In calculating liability to bingo duty no account shall be taken of] bingo played both in a private dwelling and on a domestic occasion.

Textual Amendments

- F4** Words in Sch. 3 para. 1 substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(2)

^{F5} *Small-scale bingo***Textual Amendments**

- F5** Sch. 3 paras. 2, 2A and heading substituted (with effect as mentioned in s. 9(10) of the amending Act) for Sch. 3 para. 2 by Finance Act 2003 (c. 14), s. 9(3)

- 2 (1) This paragraph applies where entitlement to participate in non-licensed bingo depends on a person's being—
- (a) a member of a group or organisation,
 - (b) a guest of a member of a group or organisation, or
 - (c) a guest of a group or organisation.
- (2) Payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19.
- (3) Winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20.]
- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and
 - (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to sub-paragraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in

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respect of the accounting period in which that day falls and the next two accounting periods.

- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

[^{F6}^{F7}Non-profit making bingo]

Textual Amendments

- F6** Sch. 3 para. 2B and heading inserted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(4\)](#)
- F7** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(2\), 23; S.I. 2007/2532, art. 2](#)

[^{F8}2B (1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.

- (2) “Non-profit making bingo” means bingo—
 - (a) in respect of the playing of which no charge in money or money's worth is made, and
 - (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged), and it does not matter whether the charge or levy is compulsory, customary or voluntary.
- (3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—
 - (a) any payment of the whole or any part of an annual subscription to a club,
 - (b) any payment of an entrance subscription for membership of a club, or
 - (c) any stakes hazarded.
- (4) In sub-paragraph (3)—

“club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and

“membership of a club” does not include temporary membership of a club.]]

Textual Amendments

- F8** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(2\), 23; S.I. 2007/2532, art. 2](#)

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Small-scale amusements provided commercially

- 5 (1) [^{F9}In calculating liability to bingo duty no account shall be taken of] bingo played in compliance with the conditions of this paragraph—
- (a) on any [^{F10}family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]
 - [^{F11}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M1}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
 - [^{F12}(b) on any premises if, for the time being—
 - (i) a machine in respect of which a person is liable for machine games duty is located on the premises, and
 - (ii) an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c)) is in force in respect of the premises; or]
 - (c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.
- (2) The conditions of this paragraph are that—
- (a) the amount payable by any person for a card for any one game of bingo does not exceed 20p;
 - (b) the total amount taken as payment by players for their cards for any one games does not exceed £10;
 - (c) no money prize exceeding [^{F13}£70] is distributed or offered;
 - (d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money's worth by taking part in any gaming or in any lottery; and
 - (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

Textual Amendments

- F9** Words in Sch. 3 para. 5(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(5\)](#)
- F10** Words in Sch. 3 para. 5(1)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(a\), 23; S.I. 2007/2532, art. 2](#)
- F11** Para. 5(1)(aa) inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(2\)](#) (as to commencement see s. 6(3)(5) and S.R. (N.I.) 1987 Nos. 6, 185)
- F12** [Sch. 3 para. 5\(1\)\(b\)](#) substituted (with effect in accordance with s. 123(2) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 123\(1\)](#)
- F13** Word in Sch. 3 para. 5(2)(c) substituted (21.7.2009) (with effect in accordance with s. 20(5) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 20\(3\)](#)

Modifications etc. (not altering text)

- C1** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of [S.I. 1995/2374, art. 5\(a\)](#)

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C2 Sch. 3 para. 5(2)(b): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £500 by virtue of [S.I. 2007/2152](#), [art. 2\(1\)](#)

Marginal Citations

M1 [S.I. 1985/1204 \(N.I. 11\)](#).

Machine bingo

6 **F14**

Textual Amendments

F14 Sch. 3 para. 6 repealed (with effect as mentioned in [s. 11\(5\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [ss. 11\(3\), 178](#), [Sch. 26 Pt. 1\(2\)](#)

Power to increase limits of exemptions

7 The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

PART II

SUPPLEMENTARY PROVISIONS

Definitions

8 In this Part of this Schedule—
“bingo-promotor” means a person who promotes the playing of bingo chargeable with bingo duty;
“prescribed” means prescribed by regulations;
“regulations” means regulations of the Commissioners made under this Part of this Schedule.

General administration

9 (1) Bingo duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations.
(2) Without prejudice to any other provision of this Schedule, regulations may provide for any matter for which provision appears to the Commissioners to be necessary for the administration or enforcement of bingo duty, or for the protection of the revenue in respect of that duty.

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

10 (1) Any person who intends to promote the playing of bingo [^{F15}in connection with which bingo duty may be chargeable] shall, not less than fourteen days before the first day on which bingo is to be played, notify the Commissioners of his intention, specifying the premises on which the bingo is to be played, and applying to be registered as a bingo-promoter.

[^{F16}(1A) Any person who is a bingo-promoter but is not registered as such and is not a person to whom sub-paragraph (1) above applies shall within five days of the date on which he became a bingo-promoter (disregarding any day which is a Saturday or a Sunday or a Bank Holiday) notify the Commissioners of that fact and of the place where the bingo was and (if he intends to continue to promote the playing of bingo which will or may be chargeable with duty) is to be played and apply to be registered as a bingo-promoter.]

(2) Where a person [^{F17}gives notice to the Commissioners under sub-paragraph (1) or (1A) above], he shall be entitled to be registered by the Commissioners, except that the Commissioners may, where it appears to them to be requisite for the security of the revenue to do so, impose as a condition of a person's registration, or may subsequently impose as a condition of the continuance in force of his registration, a requirement that he shall give such security (or further security) by way of deposit or otherwise for any bingo duty which he is, or may become, liable to pay as the Commissioners may from time to time require.

[^{F18}Conditions shall not be imposed under this sub-paragraph if the premises at which the bingo in question is or is to be played are not licensed under [^{F19}a bingo premises licence][^{F20}or under Chapter II of Part III of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

(3) Where, in the case of a person who is for the time being registered as a bingo-promoter, the Commissioners exercise their power under sub-paragraph (2) above to impose, as a condition of the continuance in force of his registration, a requirement that he shall give security or further security, and he does not give it, the Commissioners may cancel his registration but without prejudice to his right to apply again to be registered.]

Textual Amendments

- F15** Words in Sch. 3 para. 10(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(7\)](#)
- F16** Para. 10(1A) inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(a\)](#)
- F17** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)
- F18** Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)
- F19** Words in Sch. 3 para. 10(2) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(4\), 23; S.I. 2007/2532, art. 2](#)
- F20** Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(3\)](#)

Marginal Citations

- M2** [S.I. 1985/1204 \(N.I. 11\)](#).

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Announcement of prizes

11 F21

Textual Amendments

F21 Sch. 3 para. 11 repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(8)(a), 216, [Sch. 43 Pt. 1\(2\)](#)

Books, records, accounts, etc.

12 F22

Textual Amendments

F22 Sch. 3 para. 12 repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(8)(b), 216, [Sch. 43 Pt. 1\(2\)](#)

Powers to enter premises and obtain information

- 13 (1) Any officer may, without paying, enter on any premises where bingo is played or on which he has reasonable cause to suspect that bingo has been or is about to be played, and inspect the premises and anything whatsoever which he finds there; and he may further—
- (a) require any person concerned with the management of the premises to provide him with information with respect to activities carried on there;
 - (b) require any person on the premises who appears to him to be, or to have been, playing any game to provide him with information with respect to the game and, in particular, to produce to him any document or thing in his possession which is or was used in connection with the playing of the game.
- (2) An officer who enters any premises in the exercise of powers conferred by this paragraph shall be permitted to remain there at any time when the premises are being used for gaming, or when he has reasonable cause to suspect that they are about to be so used.

Power to estimate duty

F23 14

Textual Amendments

F23 Sch. 3 para. 14 repealed (1.1.1995) by [1994 c. 9, s. 258, Sch. 26 Pt. III](#) Note (with s. 19(3)); [S.I. 1994/2679, art. 3](#).

Disputes as to computation of duty

15 F24

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Textual Amendments

- F24** Sch. 3 para. 15 repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(8)(c), 216, [Sch. 43 Pt. 1\(2\)](#)

Enforcement

- 16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of [^{F25}£20,000] or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [^{F26}[^{F27}14] years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [^{F28}(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above;^{F29} . . .
 - (b) ^{F29}
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of [^{F30}£20,000] or to imprisonment for a term not exceeding six months or to both; or
 - (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.
- (3) [^{F31}Where any person]—
- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
 - (b) fails to comply with any requirement made of him by or under any such provision,
- [^{F32}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- ^{F33}(4)

Textual Amendments

- F25** Sum in Sch. 3 para. 16(1)(a) substituted (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 5\(4\)\(a\)](#) (with reg. 5(1))
- F26** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 12(1)(c)(6)
- F27** Word in Sch. 3 para. 16(1)(b) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), s. 32(1) (with s. 32(6))
- F28** Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), s. 9(9)(a)
- F29** Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), ss. 9(9)(b), 216, [Sch. 43 Pt. 1\(2\)](#)

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- F30** Sum in Sch. 3 para. 16(2)(i) substituted (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), [Sch. 2 para. 5\(4\)\(b\)](#) (with reg. 5(1))
- F31** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. V para. 64\(1\)\(a\)](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#).
- F32** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, [Sch. 4 Pt. V para. 64\(1\)\(b\)](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#).
- F33** Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, [Sch. 4 Pt. V para. 64\(2\)](#), [Sch. 26 Pt. III Note](#) (with s. 19(3)); [S.I. 1994/2679](#), [art. 3](#).

17 **F34**

Textual Amendments

- F34** Sch. 3 para. 17 repealed (8.11.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 84(5), 114, [Sch. 22 para. 6\(b\)](#), [Sch. 27 Pt. 5\(1\)](#); [S.I. 2007/3166](#), [art. 2\(c\)](#)

F35SCHEDULE 4

Sections 21(1), 24(1) and 26.

Textual Amendments

- F35** [Sch. 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\(d\)](#) (with [Sch. 24 paras. 59-62](#))

F36SCHEDULE 4A

Textual Amendments

- F36** [Sch. 4A](#) 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\(d\)](#) (with [Sch. 24 paras. 59-62](#))

F37SCHEDULE 4B

Textual Amendments

- F37** [Sch. 4B](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 9](#) (with [Sch. 29](#))

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X¹SCHEDULE 5

section 34(1)

CONSEQUENTIAL AMENDMENTS

Editorial Information

- X1** The text of Sch. 5 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 1 In the definition of “pool betting” in section 55(1) of the ^{M3}Betting, Gaming and Lotteries Act 1963, for the words “the Betting Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ”.

Marginal Citations

- M3** 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the ^{M4}Gaming Act 1968, after the words “Betting and Gaming Duties Act 1972” there shall be inserted the words “ or section 14 of or Schedule 2 to the Betting and Gaming Duties Act 1981 ” ; and the same amendment shall be made in paragraph 60(c) of Schedule 2, paragraph 9(e) of Schedule 3 and paragraph 11(e) of Schedule 4 to that Act.

Marginal Citations

- M4** 1968 c. 65.

- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act 1968 for the words from “paragraph 12” to “and the Commissioners” there shall be substituted the words “ Section 15 or 24 of the Betting and Gaming Duties Act 1981 or paragraph 7 of Schedule 2 or paragraph 16 of Schedule 4 to that Act (or under corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) and the Commissioners ”.
- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of Schedule 4 to the Gaming Act 1968 for the words from “paragraph 15” to “in relation to premises” there shall be substituted the words “ section 24 of paragraph 24 of paragraph 16 of Schedule 4 to the Betting and Gaming Duties Act 1981 (or under the corresponding provisions of the Betting and Gaming Duties Act 1972 or the corresponding provisions of the enactments consolidated by that Act) in relation to premises ”.
- 5 In the ^{M5}Customs and Excise Management Act 1979—
- (a) in section 1(1) in the definition of “the revenue trade provisions of the customs and excise Acts” for the words “the Betting and Gaming Duties Act 1972” there shall be substituted the words “ the Betting and Gaming Duties Act 1981 ” ; and
 - (b) in section 156(1) for the words from “means” to “all other provisions” there shall be substituted the words “ means the provisions ” ; and at the end there shall be inserted the words “ or the Betting and Gaming Duties Act 1981 ”.

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Marginal Citations

M5 1979 c. 2.

SCHEDULE 6

Section 34(1).

TRANSITIONAL PROVISIONS AND SAVINGS

- 1 Where any period of time specified in an enactment repealed by this Act is current at the commencement of this Act, this Act shall have effect as if the corresponding provision of this Act had been in force when that period began to run.
- 2 Any provision of this Act relating to anything done or required or authorised to be done under or by reference to that provision or any other provision of this Act shall have effect as if any reference to that provision, or that other provision, as the case may be, included a reference to the corresponding provision of the enactments repealed by this Act and, where the corresponding provision is a provision of the ^{M6}Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

Marginal Citations

M6 1972 c. 25.

- 3 Nothing in this Act shall affect the enactments repealed by this Act in their operation in relation to offences committed before the commencement of this Act.
- 4 Where an offence for the continuation of which a penalty was provided has been committed under an enactment repealed by the Betting and Gaming Duties Act 1972 or by this Act, proceedings may be taken under this Act in respect of the continuance of the offence after the commencement of this Act in the same manner as if the offence had been committed under the corresponding provision of this Act.
- 5 [^{F38}For the purposes of section 9B] of this Act a conviction for an offence under section 5 of the ^{M7}Finance Act 1952, section 2 of the ^{M8}Betting Duties Act 1963 (either as originally enacted or as subsequently amended) or section 9 of the Betting and Gaming Duties Act 1972 shall be deemed to have been a conviction for an offence under section 9 of this Act.

Textual Amendments

F38 Words in Sch. 6 para. 5 substituted (24.7.2002 with application as mentioned in s. 14(6) of the amending Act) by [Finance Act 2002 \(c. 23\), s. 14\(4\)](#)

Marginal Citations

M7 1952 c. 33.

M8 1963 c. 3.

- 6 Paragraph 11(3) of Schedule 4 to this Act shall have effect in relation to an offence under paragraph 22 of Schedule 11 to the ^{M9}Finance Act 1969 in respect

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of a contravention of section 5(11) of that Act (either as originally enacted or as subsequently amended) and to an offence under paragraph 15 of Schedule 4 to the Betting and Gaming Duties Act 1972 in respect of a contravention of section 25 of that Act as it has effect in relation to an offence under section 24 of this Act in respect of a contravention of that section.

Marginal Citations

M9 1969 c. 32.

- 7 Where any Act or document refers either expressly or by implication to an enactment repealed by the Betting and Gaming Duties Act 1972 or this Act, the reference shall, except where the context otherwise requires, be construed as, or as including—
- (a) in the case of enactments repealed by the said Act of 1972, the corresponding provisions of that Act and this Act; and
 - (b) in the case of enactments repealed by this Act, the corresponding provisions of this Act.
- 8 Notwithstanding the repeal by this Act of section 29 of and paragraphs 2 to 5 of Schedule 5 to the Betting and Gaming Duties Act 1972, the amendments made by those paragraphs shall continue to have effect but subject to any modification made by Schedule 5 to this Act.
- 9 Nothing in this Act shall affect gaming licences for periods beginning before 1st October 1981.

X²SCHEDULE 7

Section 34(2).

REPEALS

Editorial Information

X2 The text of Sch. 7 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Chapter	Short title	Extent of Repeal
1972 c. 25.	The Betting and Gaming Duties Act 1972.	The whole Act.
1972 c. 41.	The Finance Act 1972.	Section 58.
1972 c. 69.	The Horserace Totalisator and Betting Levy Boards Act 1972.	Section 1(6).
1974 c. 30.	The Finance Act 1974.	Section 2(2), as respects England, Wales and Scotland.
1975 c. 45.	The Finance (No. 2) Act 1975.	Sections 3 and 4.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 24 May 2024. 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

1976 c. 32.	The Lotteries and Amusements Act 1976.	In Schedule 4, paragraph 8.
1979 c. 2.	The Customs and Excise Management Act 1979.	In Schedule 4, in paragraph 12, in Part I of the Table, the entries relating to the Betting and Gaming Duties Act 1972.
1980 c. 48.	The Finance Act 1980.	Sections 6 and 7(1). Schedule 5 and Part I of Schedule 6.
1981 c. 35.	The Finance Act 1981.	In section 9, in subsection (1) the words from “section 1(2) (b)” to “and”, subsections (2), (3), (4), (5), (7) and in subsection (8) the words from “subsections (2)” to “subsections (5)”. Schedule 5.

Changes to legislation:

Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 24 May 2024. 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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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)