Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 4

GENERAL

Definitions

183 Bet

In this Part "bet" does not include any bet made or stake hazarded in the course of, or incidentally to, any gaming.

184 Pool betting

(1) For the purposes of this Part, a bet is to be treated as being made by way of pool betting unless it is a bet at fixed odds.

(2) In particular, bets are to be treated as being made by way of pool betting wherever a number of persons make bets—

(a) on terms that the winnings of such of those persons as are winners are to be, or to be a share of, or to be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of a totalisator, or by filling up and returning coupons or other printed or written forms, or in any other way,

(b) on terms that the winnings of such of those persons as are winners are to be, or are to include, an amount (not determined by reference to the stake money paid or agreed to be paid by those persons) which is divisible in any proportions among such of those persons as are winners, or

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(c) on the basis that the winners or their winnings are, to any extent, to be at the discretion of the promoter or some other person.

(3) Where there is or has been issued any advertisement or other publication calculated to encourage in persons making bets of any description with or through a bookmaker a belief that such bets are made on the basis mentioned in subsection (2)(c), then any bets of that description subsequently made with or through the bookmaker are to be treated for the purposes of this section as being made on that basis.

185 Fixed odds

(1) A bet is at fixed odds for the purposes of this Part only if, when making the bet, each of the persons making it knows or can know the amount the person will win, except in so far as that amount is to depend on—

(a) the result of the event or events betted on,

(b) any such event taking place or producing a result,

(c) the numbers taking part in any such event,

(d) the starting prices or totalisator odds for any such event, or

(e) the time when the person's bet is received by any person with or through whom it is made.

(2) A bet made with or through a person carrying on a business of receiving or negotiating bets and made in the course of that business is not a bet at fixed odds for the purposes of this Part if the winnings of the person by whom it is made consist or may consist wholly or in part of something other than money.

(3) In this section—

"starting prices" means, in relation to any event, the odds ruling at the scene of the event immediately before the start, and

"totalisator odds" means the odds paid on bets made—

(a) by means of a totalisator, and

(b) at the scene of the event to which the bets relate.

186 UK person

(1) In this Part "UK person" means—

(a) an individual who usually lives in the United Kingdom, or

(b) a body corporate which is legally constituted in the United Kingdom.

(2) The Treasury may by regulations—

(a) amend the definition of "UK person" in subsection (1),

(b) make provision as to the cases in which a person is, or is not, a UK person for the purposes of this Part, and

(c) make provision about bets made, and arrangements to participate in remote gaming entered into, by bodies of persons unincorporate.

(3) The Commissioners may by notice published by them—

(a) specify steps that must be taken in order to determine whether a person making a bet or entering into arrangements to participate in remote gaming is a UK person,

(b) specify who must take those steps,

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(c) specify circumstances in which a person making a bet or entering into arrangements to participate in remote gaming is to be treated as a UK person because of a failure to produce sufficient evidence to the contrary, and

(d) specify circumstances in which a person making a bet or entering into arrangements to participate in remote gaming is to be treated as not being a UK person on the basis of evidence of a description specified in the notice.

187 On-course betting and excluded betting

(1) A bet is an on-course bet for the purposes of this Part if it—

(a) is made by a person present at a horse or dog race meeting or by a bookmaker,

(b) is not made through an agent of an individual making the bet or through an intermediary, and

(c) is made—

(i) with a bookmaker present at the meeting, or

(ii) by means of a totalisator situated in the United Kingdom, using facilities provided at the meeting by or by arrangement with the person operating the totalisator.

(2) A bet is an excluded bet for the purposes of this Part if—

(a) it is not made in or from the United Kingdom, and

(b) the facilities used to receive or negotiate the bet or (in the case of pool betting) to conduct the pool betting operations are not capable of being used in or from the United Kingdom.

(3) The Treasury may by regulations amend subsection (2).

188 Gaming

(1) In this Part—

(a) "gaming" means playing a game of chance for a prize, and

(b) "game of chance" has the meaning given by section 6(2) of the Gambling Act 2005.

(2) For the purposes of subsection (1)—

(a) "playing a game of chance" is to be read in accordance with section 6(3) of the Gambling Act 2005, and

(b) "prize" does not include the opportunity to play the game again.

[[F1](3) But a game is not a "game of chance" for the purposes of this Part if—

(a) it can only be played with the participation of two or more persons, and

(b) no amounts are paid or required to be paid—

(i) in respect of entitlement to participate in the game, or

(ii) otherwise for, on account of or in connection with participation in the game.**]**

Textual Amendments

F1 S. 188(3) inserted (with effect in accordance with s. 46(9) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **s. 46(6)**

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189 Other definitions

In this Part—

"betting facilities" means facilities for receiving or negotiating bets or conducting pool betting operations;

"bookmaker" means a person who—

(a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or

(b) holds himself or herself out or permits himself or herself to be held out, in the course of a business, as a person within paragraph (a);

"the Commissioners" means the Commissioners for Her Majesty's Revenue and Customs;

"operator", in relation to bets made by means of a totalisator, means the person who, as principal, operates the totalisator;

"promoter", in relation to any betting, means the person to whom the persons making the bets look for the payment of their winnings, if any;

"remote operating licence" has the same meaning as in the Gambling Act 2005 (see section 67 of that Act);

"winnings", in relation to any betting, includes winnings of any kind, and references to amount and to payment in relation to winnings are to be read accordingly.

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The Table lists the places where some of the expressions used in this Part are defined or otherwise explained.

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Textual Amendments

F2 Words in s. 190 substituted (with effect in accordance with s. 46(9) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **s. 46(7)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:
Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 31 para. 2(3)(b) inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(iii)
- Sch. 31 para. 2(4A) inserted by 2017 c. 32 Sch. 14 para. 45(2)(c)
- Sch. 31 para. 3(1A) inserted by 2017 c. 32 Sch. 14 para. 45(3)(b)
- Sch. 31 para. 5(b) inserted by 2017 c. 32 Sch. 14 para. 45(4)(c)
- Sch. 31 para. 2(3)(a) words inserted by 2017 c. 32 Sch. 14 para. 45(2)(a)(ii)
- Sch. 31 para. 5(a) words inserted by 2017 c. 32 Sch. 14 para. 45(4)(b)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by 2017 c. 32 Sch. 14 para. 45(2)(a)(i)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by 2017 c. 32 Sch. 14 para. 45(4)(a)
- Sch. 32 para. 1(2)(b) inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(iii)
- Sch. 32 para. 1(3A) inserted by 2017 c. 32 Sch. 14 para. 46(2)(c)
- Sch. 32 para. 1(2)(a) words inserted by 2017 c. 32 Sch. 14 para. 46(2)(a)(ii)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by 2017 c. 32 Sch. 14 para. 46(2)(a)(i)