



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

General betting duty

^{F1} **The duty**

.....

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} **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](#))

^{F1} **Bookmakers: spread bets**

.....

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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}**4 Pool betting on horse and dog races**

.....

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}**5 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](#))

^{F1}**5AA 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](#))

^{F1}**5AB 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- F2** S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003](#) (c. 14), ss. 6(4), 216, [Sch. 43 Pt. 1\(1\)](#)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**

.....

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**

.....

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](#))

^{F1}7 Duty charged on 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](#))

^{F1}7ZA 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](#))

^{F1}7A 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](#))

^{F1}7B Net pool betting receipts: meaning of “dutable 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](#))

^{F1}7C 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](#))

^{F1}7D 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](#))

^{F1}7E 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](#))

^{F1}7F 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](#))

^{F1}8 Payment and recovery

.....

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}8ZA 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.

.....

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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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](#))

PART II

GAMING DUTIES

Gaming licence duty

^{F7}**13**

Textual Amendments

F7 S. 13 repealed (19.3.1997) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. II](#) Note 2 (with s. 10).

^{F8}**14**

Textual Amendments

F8 S. 14 repealed (19.3.1997) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. II](#) Note 2.

^{F9}**15**

Textual Amendments

F9 S. 15 repealed (19.3.1997) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. II](#) Note 2.

^{F10}**16**

Textual Amendments

F10 S. 16 repealed (19.3.1997) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. II](#) Note 2.

Bingo duty

[^{F11}**17** Bingo duty

- (1) A duty of excise, to be known as bingo duty, shall be charged—
 - (a) on the playing of bingo in the United Kingdom, and

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- (b) at the rate of [^{F12}10] per cent of a person's bingo promotion profits for an accounting period.
- (2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.
- [^{F13}(2A) Bingo duty is not charged on the playing of a game of bingo which is not licensed bingo if every person playing the game participates by the use of—
- (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) any other kind of electronic or other technology for facilitating communication.]
- (3) The amount of a person's bingo promotion profits for an accounting period is—
- (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
 - (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).
- (4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.
- (5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.

Textual Amendments

- F11** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F12** Figure in s. 17(1)(b) substituted (with effect in accordance with s. 122(2) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 122\(1\)](#)
- F13** S. 17(2A) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\), s. 198\(2\)\(c\)](#), [Sch. 28 para. 3](#) (with [Sch. 29](#))

18 Accounting period

- (1) For the purposes of section 17 an accounting period ends, and another begins, at the end of the last Sunday in each calendar month.
- (2) But regulations under paragraph 9 of Schedule 3 to this Act may make provision in place of subsection (1) for the purposes of the application of section 17 to specified persons or in specified circumstances.
- (3) Regulations made by virtue of subsection (2) may make transitional provision.

Textual Amendments

- F11** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

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19 Bingo receipts

- (1) A person has bingo receipts for an accounting period if payments fall due in the period in respect of entitlement to participate in bingo promoted by him.
- (2) The amount of the person's bingo receipts for the accounting period is the aggregate of those payments.
- (3) For the purposes of subsections (1) and (2)—
 - (a) an amount in respect of entitlement to participate in a game of bingo is to be treated as falling due in the accounting period in which the game is played,
 - ^{F14}(b)
 - (c) it is immaterial whether an amount falls due to be paid to the promoter or to another person,
 - (d) it is immaterial whether an amount is described as a fee for participation, as a stake, or partly as one and partly as the other, and
 - (e) where a sum is paid partly in respect of entitlement to participate in a game of bingo and partly in respect of another matter—
 - (i) such part of the sum as is applied to, or properly attributable to, entitlement to participate in the game shall be treated as an amount falling due in respect of entitlement to participate in the game, and
 - (ii) the remainder shall be disregarded.

Textual Amendments

F11 Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

F14 S. 19(3)(b) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 113\(5\)\(a\)\(6\)](#)

20 Expenditure on bingo winnings

- (1) A person's expenditure on bingo winnings for an accounting period is the aggregate of the values of prizes provided by him in that period by way of winnings at bingo promoted by him.
- (2) Where a prize is obtained by the promoter from a person not connected with him, the cost to the promoter shall be treated as the value of the prize for the purpose of subsection (1).
- (3) Where a prize is a voucher which—
 - (a) may be used in place of money as whole or partial payment for benefits of a specified kind obtained from a specified person,
 - (b) specifies an amount as the sum or maximum sum in place of which the voucher may be used, and
 - (c) does not fall within subsection (2),
 the specified amount is the value of the voucher for the purpose of subsection (1).
- (4) Where a prize is a voucher (whether or not it falls within subsection (2)) it shall be treated as having no value for the purpose of subsection (1) if—
 - (a) it does not satisfy subsection (3)(a) and (b), or

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- (b) its use as described in subsection (3)(a) is subject to a specified restriction, condition or limitation which may make the value of the voucher to the recipient significantly less than the amount mentioned in subsection (3)(b).
- (5) In the case of a prize which—
 - (a) is neither money nor a voucher, and
 - (b) does not fall within subsection (2),
 the value of the prize for the purpose of subsection (1) is—
 - (i) the amount which the prize would cost the promoter if obtained from a person not connected with him, or
 - (ii) where no amount can reasonably be determined in accordance with subparagraph (i), nil.
- (6) For the purpose of this section—
 - (a) a reference to connection between two persons shall be construed in accordance with [^{F15}section 1122 of the Corporation Tax Act 2010] (connected persons), and
 - (b) an amount paid by way of value added tax on the acquisition of a thing shall be treated as part of its cost (irrespective of whether or not the amount is taken into account for the purpose of a credit or refund).

Textual Amendments

- F11** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F15** Words in [s. 20\(6\)\(a\)](#) substituted (with effect in accordance with [s. 1184\(1\)](#) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 174](#) (with [Sch. 2](#))

Modifications etc. (not altering text)

- C1** [S. 20\(2\)-\(6\)\(a\)](#) applied (with modifications) (1.9.2007) by [1997 c. 16, s. 11\(10A\)](#) as inserted by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 18\(3\), 23; S.I. 2007/2532, art. 2](#)

20A Combined bingo

- (1) A game of bingo is “combined bingo” if—
 - (a) ^{F16}.....
 - (b) it is played in more than one place and promoted by more than one person.
- (2) Payments made in respect of entitlement to participate in combined bingo shall be treated for the purposes of section 19(1) as bingo receipts only of the first promoter to whom (or at whose direction) they are paid.
- (3) [^{F17}Where money representing such payments (so far as they constituted stakes hazarded in the combined bingo) is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”), to the extent that the money is used (directly or indirectly) to provide bingo winnings for combined bingo promoted by the second promoter—]
 - (a) the money shall not be treated as a bingo receipt of the second promoter for the purposes of section 19(1),
 - (b) the payment shall be treated as expenditure of the first promoter on bingo winnings for the accounting period for the purposes of section 20(1), and

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- (c) no subsequent payment of all or part of the money shall be treated as expenditure on bingo winnings for the purposes of section 20(1) (whether paid by the second promoter to another person, by the first promoter having received it from the second promoter, or otherwise).

^{F18}(4)

Textual Amendments

- F11** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F16** S. 20A(1)(a) and word repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25](#) paras. 8, 23, [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F17** Words in s. 20A(3) substituted (with effect in accordance with s. 184(4) of the amending Act) by [Finance Act 2013 \(c. 29\), s. 184\(2\)](#)
- F18** S. 20A(4) omitted (with effect in accordance with s. 184(4) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\), s. 184\(3\)](#)

20B Carrying losses forward

- (1) Where the calculation of a person's bingo promotion profits for an accounting period results in a negative amount ("the loss")—
- no bingo duty shall be chargeable in respect of that accounting period, and
 - for the purpose of section 17(3), the amount of the person's expenditure on bingo winnings for the next accounting period shall be increased by the amount of the loss.
- (2) Subsection (1) applies to an accounting period whether or not the loss results wholly or partly from the previous application of that subsection.

Textual Amendments

- F11** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

20C Supplementary

- (1) Part 2 of Schedule 3 to this Act (bingo duty: supplementary) shall have effect.
- (2) In sections 17 to 20B above, this section and Schedule 3—
- “bingo” includes any version of that game, whatever name it is called,
- [^{F19}“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
- [^{F20}“licensed bingo”—
- in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
 - in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,]

“prize” means anything won at bingo, and

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“United Kingdom” includes the territorial sea of the United Kingdom.

- (3) For the purposes of those provisions, except in relation to combined bingo, the promoter of a game of bingo is—
- (a) in the case of licensed bingo, the holder of the licence, and
 - (b) in the case of non-licensed bingo, the person who provides the facilities for the game.
- (4) For the purposes of those provisions in relation to combined bingo a person promotes a game of bingo if he is wholly or partly responsible for organising it or for providing facilities for it.
- (5) In those provisions a reference to entitlement to participate in a game of bingo includes a reference to an opportunity to participate in a game of bingo in respect of which a charge is made (whether by way of a fee for participation, a stake, or both).
- (6) In proceedings relating to bingo duty under the customs and excise Acts an averment in any process that a particular game is a version of bingo shall, until the contrary is proved, be sufficient evidence that it is.]

Textual Amendments

- F11** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\)](#), [s. 9\(1\)](#)
- F19** S. 20C: definition of "bingo premises licence" inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, [Sch. 25 paras. 9\(2\), 23](#); [S.I. 2007/2532](#), [art. 2](#)
- F20** S. 20C: definition of "licensed bingo" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, [Sch. 25 paras. 9\(3\), 23](#); [S.I. 2007/2532](#), [art. 2](#)

Gaming machine licence duty

^{F21}**21 Gaming machine licence duty.**

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Textual Amendments

- F21** Ss. 21-26 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\(a\)](#) (with [Sch. 24 paras. 59-62](#))

^{F22}**21A.**

Textual Amendments

- F22** S. 21A repealed (1.5.1995) by [1994 c. 9](#), s. 6, [Sch. 3 para. 3\(3\)\(11\)](#), [Sch. 26 Pt. II](#) Note.

^{F21}**22 Gaming machine licence duty.**

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Textual Amendments

F21 Ss. 21-26 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(a)** (with Sch. 24 paras. 59-62)

F21 23 Amount of duty.

.....

Textual Amendments

F21 Ss. 21-26 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(a)** (with Sch. 24 paras. 59-62)

F21 24 Restrictions on provision of gaming machines.

.....

Textual Amendments

F21 Ss. 21-26 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(a)** (with Sch. 24 paras. 59-62)

F21 24A Unlicensed machines: duty chargeable.

.....

Textual Amendments

F21 Ss. 21-26 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(a)** (with Sch. 24 paras. 59-62)

F21 25 Meaning of “gaming machine”.

.....

Textual Amendments

F21 Ss. 21-26 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(a)** (with Sch. 24 paras. 59-62)

25A Power to modify definition of “amusement machine”.

F23

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Textual Amendments

F23 S. 25A repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(5), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))

^{F21}**26 Supplementary provisions as to gaming machine licence duty.**

.....

Textual Amendments

F21 Ss. 21-26 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(a) (with Sch. 24 paras. 59-62)

Remote gaming duty

^{F24}**26A Interpretation**

.....

Textual Amendments

F24 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)

^{F24}**26B The duty**

.....

Textual Amendments

F24 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)

^{F24}**26C The rate**

.....

Textual Amendments

F24 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)

^{F24}**26D Accounting periods**

.....

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Textual Amendments

F24 [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](#))

F24 26E Remote gaming receipts

.....

Textual Amendments

F24 [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](#))

F24 26F Remote gaming winnings

.....

Textual Amendments

F24 [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](#))

F24 26G Losses

.....

Textual Amendments

F24 [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](#))

F24 26H Exemptions

.....

Textual Amendments

F24 [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](#))

F24 26I Liability to pay

.....

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Textual Amendments

F24 [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](#))

F24 26IA Double taxation relief

.....

Textual Amendments

F24 [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](#))

F24 26IB Definition of qualifying foreign tax

.....

Textual Amendments

F24 [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](#))

F24 26IC Regulations about claims for double taxation relief

.....

Textual Amendments

F24 [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](#))

F24 26J Registration

.....

Textual Amendments

F24 [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](#))

F24 26K Returns

.....

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Textual Amendments

F24 [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](#))

^{F24}**26L Enforcement**

.....

Textual Amendments

F24 [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](#))

^{F24}**26M Review and appeal**

.....

Textual Amendments

F24 [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](#))

[^{F25}General]

Textual Amendments

F25 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](#)

[^{F26}^{F27}**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.

^{F28}(3)

^{F28}(4)]

Textual Amendments

F26 [S. 26A](#) inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), [s. 11\(2\)](#) (with [s. 11\(3\)](#))

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- F27

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
- F28

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)

PART III

GENERAL

27 Offences by bodies corporate.

—Where an offence under [^{F29F30}... paragraph 16 of Schedule 3] to this Act has been committed by a body corporate, every person who at the date of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—

(a)

that the offence was committed without his consent or connivance, and

(b)

that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

Extent Information

E1

S. 27 as originally enacted did not extend to Northern Ireland; s. 27 extended to Northern Ireland by 1986 c. 41, s. 6, Sch. 4 Pt. I para. 10 except in its application to enactments relating to gaming machine licences see s. 35(3) (which subsection was repealed (29.3.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. II Note 2).

Textual Amendments

F29

Words in s. 27 substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by Finance Act 2012 (c. 14), Sch. 24 para. 54(2) (with Sch. 24 paras. 59-62)

F30

Words in s. 27 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 5 (with Sch. 29)

Modifications etc. (not altering text)

C2

S. 27 extended (19.3.1997) by 1997 c. 16, ss. 13(1), 15, Sch. 1 Pt. II para. 12(4).

C3

S. 27 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by Finance Act 2012 (c. 14), Sch. 24 para. 37(5)

^{F31}28

Textual Amendments

F31

S. 28 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2) Note; S.I. 1997/1433, art. 2.

^{F32}29

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Textual Amendments

F32 S. 29 repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)** Note; S.I. 1997/1433, **art. 2**.

[^{F33} 29A Evidence by certificate, etc.

- (1) A certificate of the Commissioners—
 - (a) that any notice required by or under this Act to be given to them had or had not been given at any date, or
 - (b) that any permit, licence or authority required by or under this Act had or had not been issued at any date, or
 - (c) that any return required by or under this Act had not been made at any date, or
 - (d) that any duty shown as due in any return [^{F34}made in pursuance of this Act or in any assessment made under section 12 of the Finance Act 1994] had not been paid at any date,
 shall be sufficient evidence of that fact until the contrary is proved.
- (2) A photograph of any document furnished to the Commissioners for the purposes of this Act and certified by them to be such a photograph shall be admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subsection (1) or (2) above shall be deemed to be such a certificate until the contrary is proved.]

Textual Amendments

F33 S. 29A inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), **s. 7**

F34 Words in s. 29A(1)(d) substituted (1.1.1995) by 1994 c. 9, **s. 18(5)** (with s. 19(3)), S.I. 1994/2679, **art. 3**.

Modifications etc. (not altering text)

C4 S. 29A applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 15**.

30

F35

Textual Amendments

F35 S. 30 repealed by [Insolvency Act 1985 \(c. 65, SIF 66\)](#), s. 235, **Sch. 10 Pt. IV** and [Bankruptcy \(Scotland\) Act 1985 \(c. 66, SIF 66\)](#), s. 78, **Sch. 8**

31 Protection of officers.

Where an officer takes any action in pursuance of instructions of the Commissioners or a Collector of Customs and Excise given in connection with the enforcement of the enactments relating to [^{F36}bingo duty] and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, he shall not be guilty of that offence.

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Extent Information

- E2** S. 31 as enacted did not extend to Northern Ireland see s. 35(3) (which subsection was repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2).

Textual Amendments

- F36** Words in [s. 31](#) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\), s. 198\(2\)\(c\), Sch. 28 para. 6](#) (with [Sch. 29](#))

Modifications etc. (not altering text)

- C5** S. 31 applied (19.3.1997) by [1997 c. 16, ss. 13\(1\), 15, Sch. 1 Pt. II para. 16](#).
C6 S. 31 applied (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\), Sch. 24 para. 38](#)

32 Orders and regulations.

- (1) Any power conferred by any provision of this Act to make an order or regulations shall be exercisable by statutory instrument.
- (2) ^{F37} . . . , any statutory instrument made under any power conferred by this Act shall be subject to annulment in pursuance of a resolution of the House of Commons.
- [^{F38}(3) But in the case of an order under section 26H(4) which has the effect of adding to the class of activities in respect of which remote gaming duty is chargeable—
- (a) subsection (2) above shall not apply, and
- (b) the order may not be made unless a draft has been laid before and approved by resolution of the House of Commons.]
- ^{F37}(3)

Textual Amendments

- F37** S. 32(3) and words in s.32(2) repealed (19.3.1997) by [1997 c. 16, s. 113, Sch. 18 Pt. II](#) Note 2.
F38 "After subsection (2)" s. 32(3) inserted (with effect as mentioned in [s. 8\(2\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\), s. 8, Sch. 1 para. 5; S.I. 2007/2172, art. 2](#)

[^{F39}32A Application to limited liability partnerships

- (1) This Act applies to limited liability partnerships as it applies to companies.
- (2) In its application to a limited liability partnership, references to a director of a company are references to a member of the limited liability partnership.]

Textual Amendments

- F39** S. 32A inserted (N.I.) (13.9.2004) by [Limited Liability Partnerships Regulations \(Northern Ireland\) 2004 \(S.R. 2004/307\), reg. 9, Sch. 4 para. 8](#)

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33 Interpretation.

(1) In this Act—

- “the Commissioners” means the Commissioners of Customs and Excise;
- [^{F40}“foreign tax” means a tax, including any sort of duty or levy, imposed in a country or territory outside the United Kingdom (see also subsection (1B));]
- [^{F41}“gaming” means playing a game of chance for a prize ^{F42}... ;]
- “the prescribed sum” in relation to the penalty provided for an offence, means—
 - (a) if the offence was committed in England or Wales, the prescribed sum within the meaning of section 32 of the ^{M1}Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act); and
 - (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F43}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)] [^{F44}and
 - (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the ^{M2}Fines and Penalties (Northern Ireland) Order 1984.]

[^{F45}(1A) In the definition of “gaming” in subsection (1)—

- (a) “game of chance” has the meaning given by section 6(2) of the Gambling Act 2005,
- (b) “playing a game of chance” is to be read in accordance with section 6(3) of that Act, and
- (c) “prize” does not include the opportunity to play the game again.]

[^{F46}(1B) A reference in this Act to a foreign tax does not include any penalty, interest, surcharge or other such cost arising in connection with the tax (whether or not recoverable as if it were that tax).]

- (2) For the avoidance of doubt it is hereby declared that the imposition by this Act of general betting duty, pool betting duty, bingo duty [^{F47}or remote gaming duty] does not make lawful anything which is unlawful apart from this Act.

Textual Amendments

- F40** Words in s. 33(1) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 6\(a\)](#)
- F41** S. 33(1): definition of “gaming” substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), s. 105, [Sch. 25 paras. 10, 23](#); [S.I. 2007/2532](#), [art. 2](#)
- F42** Words in s. 33(1) omitted (21.7.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 116\(6\)\(a\)](#)
- F43** Words in s. 33(1) substituted (1.4.1996) by [1995 c. 40](#), s. 5, [Sch. 4 para. 38](#).
- F44** S. 33(1)(c) and the word “and” preceding it inserted by [Finance Act 1985 \(c. 54\)](#), SIF 12:2), s. 8, [Sch. 5 Pt. 1 para. 7](#)
- F45** S. 33(1A) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\)](#), [s. 116\(6\)\(b\)](#)
- F46** [S. 33\(1B\)](#) inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 6\(b\)](#)
- F47** Words in s. 33(2) substituted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 54\(4\)](#) (with [Sch. 24 paras. 59-62](#))

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Marginal Citations

- M1** 1980 c. 43(82).
M2 S.I. 1984/703 (N.I. 3).

34 Consequential and transitional provisions and repeals.

- (1) Schedule 5 (consequential amendments) and Schedule 6 (transitional and saving provisions) to this Act shall have effect, but without prejudice to the operation of sections 15 to 17 of the ^{M3}Interpretation Act 1978 (which relate to the effect of repeals).
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule

Modifications etc. (not altering text)

- C7** The text of s. 34(2) 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.

Marginal Citations

- M3** 1978 c. 30(115:1).

35 Short title, construction, commencement and extent.

- (1) This Act may be cited as the Betting and Gaming Duties Act 1981.
- (2) This Act shall be construed as one with the ^{M4}Customs and Excise Management Act 1979.
- [^{F48}(3) The following provisions of this Act do not extend to Northern Ireland—
- ^{F49}(a) . . .
- (b) sections 29 and 30;
- ^{F49}(c) . . .
- (d) paragraph 15 of Schedule 4;
- ^{F50} . . .]
- (4) ^{F51}

Textual Amendments

- F48** S. 35(3) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 10
- F49** S. 35(3)(a)(c) repealed (19.3.1997 with effect on 1.10.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. II Note 2.
- F50** Words after s. 35(3)(d) repealed (19.3.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. II Note 2.
- F51** S. 35(4) repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 10(2), Sch. 23 Pt. III, notes (a), (b)

Marginal Citations

- M4** 1979 c. 2(40:1).

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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)
- Sch. 3 para. 16(1)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)

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