



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

U.K.

An Act to consolidate certain enactments concerning the duties of excise relating to betting and gaming. [30th October 1981]

PART I **U.K.**

BETTING DUTIES

General betting duty

^{F1} The duty **U.K.**

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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](#))

^{F2} Bookmakers: general bets **U.K.**

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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](#))

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 11 October 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

F13 Bookmakers: spread bets U.K.

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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)

F14 Pool betting on horse and dog races U.K.

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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)

F15 Net stake receipts U.K.

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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)

F15AA Relief for losses U.K.

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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)

F15AB Betting exchanges U.K.

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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)

5A U.K.

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- F2** S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003](#) (c. 14), ss. 6(4), 216, [Sch. 43 Pt. 1\(1\)](#)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

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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}5C Bet-brokers [U.K.](#)

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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}5D Accounting period [U.K.](#)

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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}5E Double taxation relief [U.K.](#)

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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](#))

Pool betting duty

^{F1}6 The duty [U.K.](#)

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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](#))

F17 Duty charged on net pool betting receipts U.K.

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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](#))

F17ZA Relief for losses U.K.

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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](#))

F17A Calculating net pool betting receipts U.K.

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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](#))

F17B Net pool betting receipts: meaning of “dutiable pool bet” U.K.

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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](#))

F17C Net pool betting receipts: calculating stake money U.K.

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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](#))

F17D Net pool betting receipts: when stakes etc fall due **U.K.**

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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](#))

F17E Net pool betting receipts: expenses and profits **U.K.**

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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](#))

F17F Net pool betting receipts: calculating winnings **U.K.**

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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](#))

F18 Payment and recovery **U.K.**

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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](#))

F18ZA Double taxation relief **U.K.**

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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** **U.K.**

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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 8B **Meaning of “accounting period” in sections 6 to 8** **U.K.**

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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 8C **Meaning of “bet” in sections 6 to 8A** **U.K.**

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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](#))

General

9 **Prohibitions for protection of revenue.** **U.K.**

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** **U.K.**

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 **U.K.**

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. **U.K.**

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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}10A Definition of qualifying foreign tax **U.K.**

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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](#))

11 Definition of coupon betting. **U.K.**

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. **U.K.**

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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 **U.K.**

GAMING DUTIES

Gaming licence duty

^{F7}**13** **E+W+S**

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** **E+W+S**

Textual Amendments

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

^{F9}**15** **E+W+S**

Textual Amendments

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

^{F10}**16** **E+W+S**

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** **U.K.**

- (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 **U.K.**

- (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 **U.K.**

- (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 **U.K.**

- (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 **U.K.**

- (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 **U.K.**

- (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 **U.K.**

- (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. U.K.

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. U.K.

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. U.K.

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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. U.K.

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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 24 Restrictions on provision of gaming machines. U.K.

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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 24A Unlicensed machines: duty chargeable. U.K.

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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 25 Meaning of “gaming machine”. U.K.

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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)

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

F23

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 11 October 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

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. U.K.

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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)

Remote gaming duty

F24 26A Interpretation U.K.

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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 26B The duty U.K.

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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 26C The rate U.K.

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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 26D Accounting periods U.K.

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Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 11 October 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

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 U.K.

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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 26F Remote gaming winnings U.K.

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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 26G Losses U.K.

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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 26H Exemptions U.K.

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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 26I Liability to pay U.K.

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Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 11 October 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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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** **U.K.**

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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 **26IB Definition of qualifying foreign tax** **U.K.**

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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 **26IC Regulations about claims for double taxation relief** **U.K.**

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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 **26J Registration** **U.K.**

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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 **26K Returns** **U.K.**

.....

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 11 October 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

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** **U.K.**

.....

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** **U.K.**

.....

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** **U.K.**

- (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 U.K.

GENERAL

27 Offences by bodies corporate. U.K.

—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** **E+W+N.I.**

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** **S**

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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. **U.K.**

- (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} **E+W+S**

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. **U.K.**

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. U.K.

(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 U.K.**

(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. **U.K.**

(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. U.K.

- (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. U.K.

- (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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SCHEDULES

^{F52}SCHEDULE A1 U.K.

Textual Amendments

F52 [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](#))

^{F53}SCHEDULE 1 U.K.

Section 12(2).

Textual Amendments

F53 [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](#))

^{F54}SCHEDULE 2 U.K.

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

Textual Amendments

F54 [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 **U.K.**

Sections 17(1) and 20.

BINGO DUTY

PART I **U.K.**

EXEMPTION FROM DUTY

Domestic bingo

- 1 ^[F55]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

- F55** 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)

^{F56]} *Small-scale bingo*

Textual Amendments

- F56** 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).

[^{F57}[^{F58}Non-profit making bingo]

Textual Amendments

- F57** 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\(4\)](#)
- F58** 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](#)

^{F59}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

- F59** 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) [^{F60}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 [^{F61}family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]
 - [^{F62}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M5}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
 - [^{F63}(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 [^{F64}£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

- F60** 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\(5\)](#)
- F61** 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](#)
- F62** 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)
- F63** [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\(1\)](#)
- F64** 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)

- C8** 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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C9 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

M5 [S.I. 1985/1204 \(N.I. 11\)](#).

Machine bingo

6 **F65**

Textual Amendments

F65 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 **U.K.**

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 [^{F66}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.

[^{F67}(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 [^{F68}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.

[^{F69}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 [^{F70}a bingo premises licence][^{F71}or under Chapter II of Part III of the ^{M6}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

- F66** 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\(7\)](#)
- F67** Para. 10(1A) inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(a\)](#)
- F68** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)
- F69** Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)
- F70** 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](#)
- F71** Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(3\)](#)

Marginal Citations

- M6** [S.I. 1985/1204 \(N.I. 11\)](#).

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Announcement of prizes

11 F72

Textual Amendments

F72 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 F73

Textual Amendments

F73 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

F74 14

Textual Amendments

F74 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 F75

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Textual Amendments

- F75** 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 [^{F76}£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 [^{F77}seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [^{F78}(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;^{F79} . . .
 - (b) ^{F79}
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of [^{F80}£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) [^{F81}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,
- [^{F82}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- ^{F83}(4)

Textual Amendments

- F76** 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))
- F77** Words substituted by [Finance Act 1988 \(c. 39, SIF 40:1\)](#), s. 12(1)(c)(6)
- F78** 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)
- F79** 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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- F80** 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))
- F81** 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](#).
- F82** 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](#).
- F83** 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

F84

Textual Amendments

- F84** 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\(c\)](#)

F85 SCHEDULE 4 U.K.

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

Textual Amendments

- F85** 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)

F86 SCHEDULE 4A U.K.

Textual Amendments

- F86** 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)

F87 SCHEDULE 4B U.K.

Textual Amendments

- F87** 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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^{X1}SCHEDULE 5 **U.K.**

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 ^{M7}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

M7 1963 c. 2.

- 2 In paragraph 20(1)(e) of Schedule 2 to the ^{M8}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

M8 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 ^{M9}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

M9 1979 c. 2.

SCHEDULE 6 **U.K.**

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 ^{M10}Betting and Gaming Duties Act 1972, to the corresponding provision of the enactments repealed by that Act.

Marginal Citations

M10 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 [^{F88}For the purposes of section 9B] of this Act a conviction for an offence under section 5 of the ^{M11}Finance Act 1952, section 2 of the ^{M12}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

F88 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

M11 1952 c. 33.

M12 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 ^{M13}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

M13 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.

^{x2}SCHEDULE 7 **U.K.**

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.

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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:

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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)

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