



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

General betting duty

^{F1} **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](#))

^{F2} **Bookmakers: general 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](#))

^{F3} **Bookmakers: spread bets**

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Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: General betting duty is up to date with all changes known to be in force on or before 20 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F1 Ss. 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

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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}5 Net stake receipts

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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}5AA Relief for losses

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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}5AB Betting exchanges

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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

F2

Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: General betting duty is up to date with all changes known to be in force on or before 20 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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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

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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

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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

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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

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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, Cross Heading: General betting duty is up to date with all changes known to be in force on or before 20 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2 commences \(2015 c. 9 \(N.I.\)\)](#)