



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

Pool betting duty

^{F16} 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](#))

^{F17} 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](#))

^{F17ZA} Relief for losses

.....

Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: Pool 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](#))

F17A 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](#))

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

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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

.....

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

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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

.....

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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

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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

.....

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

.....

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](#))

F18A 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](#))

F18B Meaning of “accounting period” in sections 6 to 8

.....

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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

.....

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