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



# Betting and Gaming Duties Act 1981

### **1981 CHAPTER 63**

#### PART I

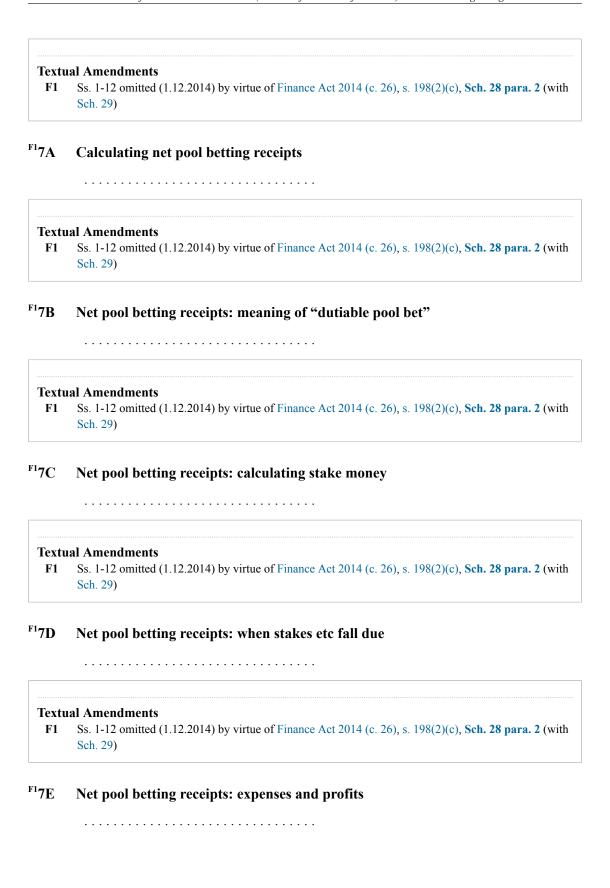
BETTING DUTIES

Pool betting duty

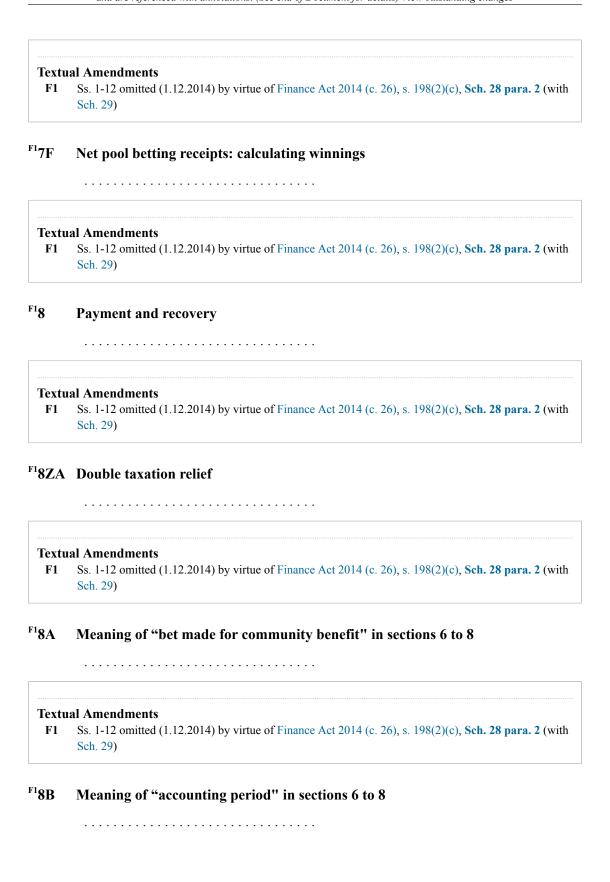
<sup>F1</sup> 6	The duty
Textu	al Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
<sup>F1</sup> 7	Duty charged on net pool betting receipts
Textu	al Amendments
F1	Ss. 1-12 omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 2 (with Sch. 29)
<sup>F1</sup> 7ZA	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)

## F18C 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:**

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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.))