



Finance Act 2004

2004 CHAPTER 12

PART 1

EXCISE DUTIES

Betting and gaming duties

15 General betting duty: pool betting

- (1) The Betting and Gaming Duties Act 1981 (c. 63) shall be amended as follows.
- (2) For section 4 (pool betting, the Tote, &c.) substitute—

“4 Pool betting on horse and dog races

- (1) General betting duty shall be charged on pool betting which—
 - (a) relates only to horse racing or dog racing, and
 - (b) is not on-course betting.
 - (2) But subsection (1) does not apply to pool betting if—
 - (a) the promoter is outside the United Kingdom, and
 - (b) it is conducted otherwise than by means of a totalisator situated in the United Kingdom.
 - (3) The amount of duty charged under subsection (1) in respect of bets made by means of facilities provided by a person in an accounting period shall be 15 per cent. of the amount of his net stake receipts for the period.”
- (3) In section 5(7) (net stake receipts) and section 5B(4) (liability to pay) for “section 4(1) to (3)” substitute “ section 4(1) ”.
 - (4) In section 7B (conditions for charging pool betting duty)—
 - (a) in subsection (2)(b) omit “the bet is made otherwise than by means of a totalisator and”, and

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- (b) for subsection (3)(a) and (b) substitute—
 - “(a) made wholly in relation to horse racing or dog racing.”
- (5) In section 9(2)(a) (prohibitions for protection of revenue)—
 - (a) at the end of sub-paragraph (i) add “ or ”, and
 - (b) in sub-paragraph (ii) for “in the case of bets made otherwise than by means of a totalisator,” substitute “ in any case, ”.
- (6) In section 10(2) (definition of pool betting) for the definition of “totalisator odds” substitute—
 - ““totalisator odds” means the odds paid on bets made—
 - (a) by means of a totalisator, and
 - (b) at the scene of the event to which the bets relate.”
- (7) In section 12(4) (interpretation)—
 - (a) for the definition of “bookmaker” substitute—
 - ““bookmaker” means a person who—
 - (a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or
 - (b) holds himself out or permits himself to be held out, in the course of a business, as a person within paragraph (a);”;
 - (b) for the definition of “on-course bet” substitute—
 - ““on-course bet” has the meaning given by subsection (4A);”, and
 - (c) omit the definition of “sponsored pool betting”.
- (8) After section 12(4) insert—
 - “(4A) A bet is an on-course bet for the purposes of this Part of this Act if it—
 - (a) is made by a person present at a horse or dog race meeting or by a bookmaker,
 - (b) is not made through an agent of an individual making the bet or through an intermediary, and
 - (c) is made—
 - (i) with a bookmaker present at the meeting, or
 - (ii) by means of a totalisator situated in the United Kingdom, using facilities provided at the meeting by or by arrangement with the person operating the totalisator.”
- (9) In paragraph 10(1) of Schedule 1 (betting duties: power of entry) omit the words “, or that facilities for sponsored pool betting on those events are being or are to be provided,”.
- (10) The amendments made by this section have effect in relation to accounting periods ending on or after the date of the passing of this Act.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)