



# Finance Act 2014

## 2014 CHAPTER 26

### PART 3

#### GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

### CHAPTER 4

#### GENERAL

#### *Supplementary*

#### **191 Amounts not in sterling**

- (1) If any amount of stake money, gaming payment, winnings or prize is in a currency or method of payment other than sterling, it is to be treated for the purposes of this Part as being the equivalent amount in sterling.
- (2) The equivalent amount in sterling, in relation to any day, is to be determined by reference to—
  - (a) the London closing exchange rate for the previous day, or
  - (b) if no such rate exists, the rate specified in or determined in accordance with a notice published by the Commissioners.

#### **192 Limited liability partnerships**

- (1) This Part 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.

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### **193 Effect of imposition of duties**

The imposition by this Part of general betting duty, pool betting duty, or remote gaming duty does not make lawful anything which is unlawful apart from this Part.

### **194 Regulations**

- (1) Regulations under this Part—
  - (a) may make provision which applies generally or only for specified cases or purposes,
  - (b) may make different provision for different cases or purposes,
  - (c) may include incidental, consequential, transitional or transitory provision,
  - (d) may confer a discretion on the Commissioners, and
  - (e) may make provision by reference to things specified in a notice published by the Commissioners in accordance with the regulations (and not withdrawn by a subsequent notice).
- (2) Regulations under this Part are to be made by statutory instrument.
- (3) A statutory instrument containing regulations under this Part is subject to annulment in pursuance of a resolution of the House of Commons.
- (4) But the following provisions of this section apply instead of subsection (3) in the case of—
  - [<sup>F1</sup>(za) regulations under section 159(6);]
  - (a) regulations under section 161(5) which have the effect of adding to the class of activities in respect of which remote gaming duty is chargeable;
  - (b) regulations under section 169(1) which have the effect of increasing the amount of duty that is chargeable in any case;
  - (c) regulations under section 186(2) which have the effect of adding to the class of persons falling within the definition of “UK person”;
  - (d) regulations under section 187(3).
- (5) In such a case—
  - (a) the statutory instrument containing the regulations must be laid before the House of Commons, and
  - (b) the regulations cease to have effect at the end of the period of 28 days beginning with the day on which the instrument was made unless, before the end of that period, the instrument is approved by a resolution of the House of Commons.
- (6) In reckoning the 28-day period, no account is to be taken of any time during which—
  - (a) Parliament is dissolved or prorogued, or
  - (b) the House of Commons is adjourned for more than 4 days.
- (7) If regulations cease to have effect as a result of subsection (5), that does not—
  - (a) affect anything previously done under the regulations, or
  - (b) prevent the making of new regulations.

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### Textual Amendments

- F1** [S. 194\(4\)\(za\)](#) inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(8\)](#)

## 195 Notices

A notice published by the Commissioners under this Part may be revised or replaced by them.

## 196 Consequential amendments and repeals

Schedule 28 contains consequential amendments and repeals.

## 197 Transitional and saving provisions

Schedule 29 contains transitional and saving provisions.

## 198 Commencement and effect

- (1) This Part (except sections 164(2), 173 and 196 and Schedule 28) comes into force on the day on which this Act is passed.
- (2) The following provisions come into force on 1 December 2014—
  - (a) section 164(2),
  - (b) section 173, and
  - (c) paragraphs 1 to 27 and 31 of Schedule 28 (and section 196 so far as relating to those paragraphs).
- (3) Paragraphs 28 to 30 of Schedule 28 (and section 196 so far as relating to those paragraphs) come into force on such day as the Treasury may by order made by statutory instrument appoint.
- (4) An order under subsection (3)—
  - (a) may commence a provision generally or only for specified purposes, and
  - (b) may appoint different days for different provisions or for different purposes.
- (5) Sections 125 to 182 have effect for the purposes of accounting periods beginning on or after 1 December 2014, and—
  - (a) the charges under sections 127(1), 129(1), 130(1), 135(1) and 144(1) are on bets made on or after that date,
  - (b) the charge under section 141(2) is in respect of bets determined on or after that date, and
  - (c) the charge under section 155(1) is on games of chance that begin to be played on or after that date.

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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. 212(4)(f) and word inserted by [2021 c. 26 Sch. 27 para. 43\(b\)\(ii\)](#)
- s. 212(5)(a)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(ii\)](#)
- s. 212(5)(b)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(iv\)](#)
- s. 212(5)(c)(iv) and word inserted by [2021 c. 26 Sch. 27 para. 43\(c\)\(v\)](#)
- Sch. 31 para. 2(3)(b) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(iii\)](#)
- Sch. 31 para. 2(4A) inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(c\)](#)
- Sch. 31 para. 3(1A) inserted by [2017 c. 32 Sch. 14 para. 45\(3\)\(b\)](#)
- Sch. 31 para. 5(b) inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(c\)](#)
- Sch. 31 para. 2(3)(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(ii\)](#)
- Sch. 31 para. 5(a) words inserted by [2017 c. 32 Sch. 14 para. 45\(4\)\(b\)](#)
- Sch. 31 para. 2(3)(a) words renumbered as Sch. 31 para. 2(3)(a) by [2017 c. 32 Sch. 14 para. 45\(2\)\(a\)\(i\)](#)
- Sch. 31 para. 5(a) words renumbered as Sch. 31 para. 5(a) by [2017 c. 32 Sch. 14 para. 45\(4\)\(a\)](#)
- Sch. 32 para. 1(2)(b) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(iii\)](#)
- Sch. 32 para. 1(3A) inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(c\)](#)
- Sch. 32 para. 1(2)(a) words inserted by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(ii\)](#)
- Sch. 32 para. 1(2)(a) words renumbered as Sch. 32 para. 1(2)(a) by [2017 c. 32 Sch. 14 para. 46\(2\)\(a\)\(i\)](#)