



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 1

GENERAL BETTING DUTY

The duty

125 General betting duty

A duty of excise, to be known as general betting duty, is charged in accordance with this Chapter.

General and spread bets

126 General bets

- (1) A bet is a general bet for the purposes of this Part if—
 - (a) it is not an on-course bet,
 - (b) it is not a spread bet,
 - (c) it is not made by way of pool betting, and
 - (d) one or more of conditions A to C is met in relation to it.
- (2) Condition A is that the person who makes the bet (whether as principal or agent) does so while present at a place in the United Kingdom where betting facilities are provided in the course of a business and the bet is made using those facilities.
- (3) Condition B is that—
 - (a) the person who makes the bet as principal is a UK person, and

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(b) the bet is not an excluded bet.

(4) Condition C is that—

- (a) the person who makes the bet as principal is a body corporate not legally constituted in the United Kingdom,
- (b) the bookmaker with whom the bet is made knows or has reasonable cause to believe that at least one potential beneficiary of any winnings from the bet is a UK person, and
- (c) the bet is not an excluded bet.

127 General betting duty charge on general bets

- (1) General betting duty is charged on a general bet made with a bookmaker.
- (2) It is charged at the rate of 15% of the bookmaker's profits on general bets for an accounting period.
- (3) The bookmaker's profits on general bets for an accounting period are the aggregate of—
 - (a) the amount of the bookmaker's ordinary profits for the period in respect of general bets (calculated in accordance with section 131), and
 - (b) the amount of the bookmaker's retained winnings profits for the period in respect of general bets (calculated in accordance with section 132).
- (4) Where the calculation for an accounting period under subsection (3) produces a negative amount—
 - (a) the bookmaker's profits on general bets for the accounting period are treated as nil, and
 - (b) the amount produced by the calculation may be carried forward in reduction of the bookmaker's profits on general bets for one or more later accounting periods.

128 Spread bets

- (1) A bet is a spread bet for the purposes of this Part if it constitutes a contract the making or accepting of which is a regulated activity within the meaning of section 22 of the Financial Services and Markets Act 2000.
- (2) In this Part—
 - “financial spread bet” means a spread bet the subject of which is a financial matter, and
 - “non-financial spread bet” means any other spread bet.
- (3) The Commissioners may by regulations provide that a specified matter—
 - (a) is to be treated as a financial matter for the purposes of subsection (2), or
 - (b) is not to be treated as a financial matter for those purposes.

129 General betting duty charge on financial spread bets

- (1) General betting duty is charged on a financial spread bet made with a bookmaker who is in the United Kingdom.

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- (2) It is charged at the rate of 3% of the bookmaker's profits on financial spread bets for an accounting period.
- (3) The bookmaker's profits on financial spread bets for an accounting period are the aggregate of—
 - (a) the amount of the bookmaker's ordinary profits for the period in respect of financial spread bets (calculated in accordance with section 131), and
 - (b) the amount of the bookmaker's retained winnings profits for the period in respect of financial spread bets (calculated in accordance with section 132).
- (4) Where the calculation for an accounting period under subsection (3) produces a negative amount—
 - (a) the bookmaker's profits on financial spread bets for the accounting period are treated as nil, and
 - (b) the amount produced by the calculation may be carried forward in reduction of the bookmaker's profits on financial spread bets for one or more later accounting periods.

130 General betting duty charge on non-financial spread bets

- (1) General betting duty is charged on a non-financial spread bet made with a bookmaker who is in the United Kingdom.
- (2) It is charged at the rate of 10% of the bookmaker's profits on non-financial spread bets for an accounting period.
- (3) The bookmaker's profits on non-financial spread bets for an accounting period are the aggregate of—
 - (a) the amount of the bookmaker's ordinary profits for the period in respect of non-financial spread bets (calculated in accordance with section 131), and
 - (b) the amount of the bookmaker's retained winnings profits for the period in respect of non-financial spread bets (calculated in accordance with section 132).
- (4) Where the calculation for an accounting period under subsection (3) produces a negative amount—
 - (a) the bookmaker's profits on non-financial spread bets for the accounting period are treated as nil, and
 - (b) the amount produced by the calculation may be carried forward in reduction of the bookmaker's profits on non-financial spread bets for one or more later accounting periods.

131 Ordinary profits

Take the following steps to calculate the amount of a bookmaker's ordinary profits in respect of a class of bets for an accounting period.

Step 1 Calculate the aggregate of the stake money falling due to the bookmaker in the accounting period in respect of bets of that class made with the bookmaker.

Step 2 Calculate the aggregate of the amounts paid by the bookmaker in that period by way of winnings to persons who made bets of that class with the bookmaker (irrespective of when the bets were made or determined).

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Step 3 Subtract the amount calculated under Step 2 from the amount calculated under Step 1.

132 Retained winnings profits

- (1) The amount of a bookmaker's retained winnings profits in respect of a class of bets for an accounting period is the aggregate of amounts which cease to be qualifying amounts in the accounting period.
- (2) An amount is a qualifying amount for the purposes of this section if, as a result of a person ("P") being notified as mentioned in section 140(2)(b), it has been taken into account in calculating the bookmaker's ordinary profits for bets of that class in any accounting period.
- (3) An amount ceases to be a qualifying amount for the purposes of this section if, otherwise than by virtue of being withdrawn by P as mentioned in section 140(2)(b), P ceases to be entitled to withdraw it.
- (4) The Commissioners may by notice published by them direct that subsection (3) is not to apply in a specified case or class of cases.

133 Bet-brokers

- (1) This section applies where—
 - (a) one person (the "bettor") makes a bet with another person (the "bet-taker") using facilities provided in the course of a business, other than a betting exchange business, by a third person (the "bet-broker"), or
 - (b) one person (the "bet-broker") in the course of a business makes a bet with another person (the "bet-taker") as the agent of a third person (the "bettor") (whether the bettor is a disclosed principal or an undisclosed principal).
- (2) For the purposes of sections 126 to 132—
 - (a) the bet is to be treated as if it were made separately by the bettor with the bet-broker and by the bet-broker with the bet-taker,
 - (b) the bet-broker is to be treated as a bookmaker in respect of the bet,
 - (c) the aggregate of amounts due to be paid by the bettor in respect of the bet is to be treated as being due separately to the bet-broker and to the bet-taker (and any amount due to be paid by the bet-broker to the bet-taker is to be disregarded), and
 - (d) a sum paid by the bet-taker by way of winnings in respect of the bet is to be treated as having been paid separately by the bet-taker and by the bet-broker at that time and for that purpose (and any sum paid by the bet-broker is to be disregarded).
- (3) Where there is any doubt as to which of two persons is the bettor and which the bet-taker for the purposes of subsection (1)(a), whichever of the two was the first to use the facilities of the bet-broker to offer the bet is to be treated as the bet-taker.
- (4) In this section "betting exchange business" means a business such as is mentioned in section 141(1).

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Pool betting on horse and dog races

134 Chapter 1 pool bets

- (1) A bet is a “Chapter 1 pool bet” for the purposes of this Part if—
 - (a) it relates only to horse racing or dog racing,
 - (b) it is not an on-course bet,
 - (c) it is made by way of pool betting, and
 - (d) one or more of conditions A to C is met in relation to it.
- (2) Condition A is that the person who makes the bet (whether as principal or agent) does so while present at a place in the United Kingdom where betting facilities are provided in the course of a business and the bet is made using those facilities.
- (3) Condition B is that—
 - (a) the person who makes the bet as principal is a UK person, and
 - (b) the bet is not an excluded bet.
- (4) Condition C is that—
 - (a) the person who makes the bet as principal is a body corporate not legally constituted in the United Kingdom,
 - (b) the bookmaker with whom the bet is made knows or has reasonable cause to believe that at least one potential beneficiary of any winnings from the bet is a UK person, and
 - (c) the bet is not an excluded bet.
- (5) A Chapter 1 pool bet is a “pooled stake Chapter 1 pool bet” for the purposes of this Part if all or any part of the stake money on the bet is assigned by or on behalf of the bookmaker with whom it is made to a fund (referred to in this Part as a “Chapter 1 stake fund”) from which winnings are to be paid in respect of pool betting.
- (6) A Chapter 1 pool bet is an “ordinary Chapter 1 pool bet” for the purposes of this Part if it is not a pooled stake Chapter 1 pool bet.

135 General betting duty charge on Chapter 1 pool bets

- (1) General betting duty is charged on a Chapter 1 pool bet made with a bookmaker.
- (2) It is charged at the rate of 15% of the bookmaker's profits on Chapter 1 pool bets for an accounting period.
- (3) The bookmaker's profits on Chapter 1 pool bets for an accounting period are the aggregate of—
 - (a) the amount of the bookmaker's profits for the period in respect of pooled stake Chapter 1 pool bets (calculated in accordance with section 136), and
 - (b) the amount of the bookmaker's profits for the period in respect of ordinary Chapter 1 pool bets (calculated in accordance with section 137), and
 - (c) the amount of the bookmaker's profits for the period in respect of retained winnings on Chapter 1 pool bets (calculated in accordance with section 138).
- (4) Where the calculation for an accounting period under subsection (3) produces a negative amount—

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- (a) the bookmaker's profits on Chapter 1 pool bets for the accounting period are treated as nil, and
- (b) the amount produced by the calculation may be carried forward in reduction of the bookmaker's profits on Chapter 1 pool bets for one or more later accounting periods.

136 Profits on pooled stake Chapter 1 pool bets

- (1) Take the following steps to calculate the amount of a bookmaker's profits for an accounting period in respect of pooled stake Chapter 1 pool bets.

Step 1 Take the aggregate of the relevant stake money falling due to the bookmaker in the accounting period and deduct the aggregate of any of that stake money that is assigned by or on behalf of the bookmaker to Chapter 1 stake funds during the period.

Step 2 If in the accounting period any amount contained in a Chapter 1 stake fund to which relevant stake money has been assigned by or on behalf of the bookmaker is used otherwise than to provide winnings to persons who made bets by way of pool betting, multiply each amount so used in the accounting period by the relevant proportion that applies in relation to it.

Step 3 Add the aggregate of the amounts calculated under Step 2 to the amount calculated under Step 1.

Step 4 If in the accounting period any top-up payment is assigned to a Chapter 1 stake fund by the bookmaker, multiply the amount of each top-up payment so assigned in the accounting period by the appropriate proportion that applies in relation to it.

Step 5 Subtract the aggregate of the amounts calculated under Step 4 from the amount calculated under Step 3.

- (2) For the purposes of Step 2 the relevant proportion, in relation to any amount which is used otherwise than to provide winnings, is—
- (a) if the amount relates to bets on a specific event, the proportion of that amount that consists of relevant stake money that fell due to the bookmaker in respect of the bets,
 - (b) if the amount does not relate to bets on a specific event but relates to amounts assigned to the fund during a specific period, the proportion of that amount that consists of relevant stake money assigned to the fund by or on behalf of the bookmaker during that period, and
 - (c) in any other case, the proportion of the total amount contained in the fund immediately before the amount is so used which consists of relevant stake money assigned to the fund by or on behalf of the bookmaker.
- (3) For the purposes of Step 4—
- (a) a top-up payment is assigned to a Chapter 1 stake fund if the bookmaker assigns an amount (other than stake money on a bet) to the fund to satisfy a guarantee given by the bookmaker that a specified minimum amount of winnings will be available in respect of bets made with the bookmaker, and
 - (b) the appropriate proportion, in relation to such a payment, is the proportion determined in accordance with a notice published by the Commissioners.
- (4) A notice under subsection (3)(b) may provide for top-up payments to be ignored for the purposes of Step 4 in a specified case or class of cases.

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- (5) In this section “relevant stake money” means stake money in respect of a pooled stake Chapter 1 pool bet.

137 Profits on ordinary Chapter 1 pool bets

To calculate the amount of a bookmaker's profits for an accounting period in respect of ordinary Chapter 1 pool bets—

- (a) take the aggregate of the stake money falling due to the bookmaker in the accounting period in respect of such bets, and
- (b) subtract the aggregate of the expenditure by or on behalf of the bookmaker for the period on winnings in respect of such bets.

138 Profits on retained winnings on Chapter 1 pool bets

- (1) The amount of a bookmaker's profits for an accounting period in respect of retained winnings on Chapter 1 pool bets is the aggregate of the amounts which cease to be qualifying amounts in the accounting period.
- (2) An amount is a qualifying amount for the purposes of this section if, as a result of a person (“P”) being notified as mentioned in section 140(2)(b), it has been taken into account in calculating the bookmaker's profits for any accounting period under section 136 or 137.
- (3) An amount ceases to be a qualifying amount for the purposes of this section if, otherwise than by virtue of being withdrawn from the account by P as mentioned in section 140(2)(b), P ceases to be entitled to withdraw it.
- (4) The Commissioners may by notice published by them direct that subsection (3) is not to apply in a specified case or class of cases.

Stake money and winnings

139 Chapter 1: stake money

- (1) For the purposes of this Chapter the stake money on a bet is the aggregate of the amounts which fall due in respect of the bet.
- (2) If the stake money falls due to a person other than the bookmaker with whom the bet is made, it is to be treated as falling due to the bookmaker.
- (3) Where the bet is not a spread bet and the sum which the person who makes the bet will lose if unsuccessful is known when the bet is made, that sum is to be treated as falling due when the bet is made (irrespective of when it is actually paid or required to be paid).
- (4) Where the person who makes the bet does so in pursuance of an offer which permits the person to pay nothing or less than the amount which the person would have been required to pay without the offer, the person is to be treated as being due to pay that amount—
 - (a) to the bookmaker with whom the bet is made, and
 - (b) at the time when the bet is made.
- (5) All payments made—

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- (a) for or on account of or in connection with the bet,
- (b) in addition to amounts falling due in respect of the bet, and
- (c) by the person making the bet,

are to be treated as amounts due in respect of the bet except so far as the contrary is proved by the bookmaker whose profits on the bet are being calculated.

- (6) In calculating any amount falling due in respect of the bet, no deduction is to be made in respect of—
 - (a) any other benefit secured by the person who makes the bet as a result of paying the money,
 - (b) a person's expenses, whether in paying duty or otherwise, or
 - (c) any other matter.

140 Chapter 1: winnings

- (1) Only winnings in the form of money are to be taken into account when determining for the purposes of this Chapter what are winnings on a bet.
- (2) For those purposes, winnings on a bet include—
 - (a) the return of a stake on the bet, and
 - (b) any winnings on the bet held in an account for a person (“P”) if P is notified that the amount is being held in the account and may be withdrawn by P on demand.
- (3) The Commissioners may by regulations make provision as to when, for the purposes of any calculation under this Chapter—
 - (a) winnings are to be treated as paid or provided, and
 - (b) expenditure on winnings is to be treated as incurred.

Exchanges

141 General betting duty charge on betting exchanges

- (1) This section applies where—
 - (a) one person makes a bet with another person using facilities provided by a third person in the course of a business, and
 - (b) that business is one that does not involve the provision of premises for use by persons making or taking bets.
- (2) General betting duty is charged on the amounts (“commission charges”) that any party to the bet who is a UK person is charged, whether by deduction from winnings or otherwise, for using those facilities.
- (3) No deductions are allowed from commission charges.
- (4) The amount of duty charged under this section in respect of bets determined in an accounting period is 15% of the commission charges relating to those bets.
- (5) Where a person arranges for facilities relating to a bet to be provided by another person, the facilities are to be treated for the purposes of this section and section 142(4) as provided by the person who makes the arrangements instead of by the person who provides the facilities.

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- (6) For the purposes of this section it does not matter—
- (a) whether the bet is made in the United Kingdom or elsewhere;
 - (b) whether the facilities are in the United Kingdom or elsewhere.

Payment

142 Liability to pay

- (1) All general betting duty chargeable in respect of—
- (a) bets made in an accounting period, or
 - (b) in the case of duty chargeable under section 141, bets determined in an accounting period,
- becomes due at the end of that period.
- (2) In the case of bets made with a bookmaker in an accounting period the general betting duty is to be paid—
- (a) when it becomes due, and
 - (b) by the bookmaker.
- (3) But general betting duty which is due to be paid by a bookmaker in respect of bets may be recovered from the following persons as if they and the bookmaker were jointly and severally liable to pay the duty—
- (a) the holder of any licence which authorises—
 - (i) the provision of facilities for betting by the business in the course of which the bets were made, or
 - (ii) betting at the place where the bets were made;
 - (b) a person responsible for the management of the business mentioned in paragraph (a)(i);
 - (c) where the bookmaker is a company, a director.
- (4) In the case of bets made in an accounting period by means of facilities provided by a person as described in section 141 the general betting duty is to be paid—
- (a) when it becomes due, and
 - (b) by the person who provides the facilities.

CHAPTER 2

POOL BETTING DUTY

143 Chapter 2 pool bets

- (1) A bet is a Chapter 2 pool bet for the purposes of this Part if—
- (a) it is not made wholly in relation to horse racing or dog racing,
 - (b) it is not made for community benefit,
 - (c) it does not constitute the taking of a ticket or chance in a lottery,
 - (d) it is made by way of pool betting, and
 - (e) one or more of conditions A to C is met in relation to it.

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- (2) Condition A is that the person who makes the bet (whether as principal or agent) does so while present at a place in the United Kingdom where betting facilities are provided in the course of a business and the bet is made using those facilities.
- (3) Condition B is that—
 - (a) the person who makes the bet as principal is a UK person, and
 - (b) the bet is not an excluded bet.
- (4) Condition C is that—
 - (a) the person who makes the bet as principal is a body corporate not legally constituted in the United Kingdom,
 - (b) the bookmaker with whom the bet is made knows or has reasonable cause to believe that at least one potential beneficiary of any winnings from the bet is a UK person, and
 - (c) the bet is not an excluded bet.
- (5) A Chapter 2 pool bet is a “pooled stake Chapter 2 pool bet” for the purposes of this Part if all or any part of the stake money on the bet is assigned by or on behalf of the bookmaker with whom the bet is made to a fund (referred to in this Part as a “Chapter 2 stake fund”) from which winnings are to be paid in respect of pool betting.
- (6) A Chapter 2 pool bet is an “ordinary Chapter 2 pool bet” for the purposes of this Part if it is not a pooled stake Chapter 2 pool bet.

144 Pool betting duty charge on Chapter 2 pool bets

- (1) A duty of excise, to be known as pool betting duty, is charged on a Chapter 2 pool bet made with a bookmaker.
- (2) It is charged at the rate of 15% of the bookmaker's profits on Chapter 2 pool bets for an accounting period.
- (3) The bookmaker's profits on Chapter 2 pool bets for an accounting period are the aggregate of—
 - (a) the amount of the bookmaker's profits for the period in respect of pooled stake Chapter 2 pool bets (calculated in accordance with section 145),
 - (b) the amount of the bookmaker's profits for the period in respect of ordinary Chapter 2 pool bets (calculated in accordance with section 146), and
 - (c) the amount of the bookmaker's profits for the period in respect of retained winnings on Chapter 2 pool bets (calculated in accordance with section 147).
- (4) Where the calculation for an accounting period under subsection (3) produces a negative amount—
 - (a) the bookmaker's profits on Chapter 2 pool bets for the accounting period are treated as nil, and
 - (b) the amount produced by the calculation may be carried forward in reduction of the bookmaker's profits on Chapter 2 pool bets for one or more later accounting periods.

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145 Profits on pooled stake Chapter 2 pool bets

- (1) Take the following steps to calculate the amount of a bookmaker's profits for an accounting period in respect of pooled stake Chapter 2 pool bets.

Step 1 Take the aggregate of the relevant stake money falling due to the bookmaker in the accounting period and deduct the aggregate of any of that stake money that is assigned by or on behalf of the bookmaker to Chapter 2 stake funds during the period.

Step 2 If in the accounting period any amount contained in a Chapter 2 stake fund to which relevant stake money has been assigned by or on behalf of the bookmaker is used otherwise than to provide winnings to persons who made bets by way of pool betting, multiply each amount so used in the accounting period by the relevant proportion that applies in relation to it.

Step 3 Add the aggregate of the amounts calculated under Step 2 to the amount calculated under Step 1.

Step 4 If in the accounting period any top-up payment is assigned to a Chapter 2 stake fund by the bookmaker, multiply the amount of each top-up payment so assigned in the accounting period by the appropriate proportion that applies in relation to it.

Step 5 Subtract the aggregate of the amounts calculated under Step 4 from the amount calculated under Step 3.

- (2) For the purposes of Step 2 the relevant proportion, in relation to any amount which is used otherwise than to provide winnings, is—
- if the amount relates to bets on a specific event, the proportion of that amount that consists of relevant stake money that fell due to the bookmaker in respect of the bets,
 - if the amount does not relate to bets on a specific event but relates to amounts assigned to the fund during a specific period, the proportion of that amount that consists of relevant stake money assigned to the fund by or on behalf of the bookmaker during that period, and
 - in any other case, the proportion of the total amount contained in the fund immediately before the amount is so used which consists of relevant stake money assigned to the fund by or on behalf of the bookmaker.
- (3) For the purposes of Step 4—
- a top-up payment is assigned to a Chapter 2 stake fund if the bookmaker assigns an amount (other than stake money on a bet) to the fund to satisfy a guarantee given by the bookmaker that a specified minimum amount of winnings will be available in respect of bets made with the bookmaker, and
 - the appropriate proportion, in relation to such a payment, is the proportion determined in accordance with a notice published by the Commissioners.
- (4) A notice under subsection (3)(b) may provide for top-up payments to be ignored for the purposes of Step 4 in a specified case or class of cases.
- (5) In this section “relevant stake money” means stake money in respect of a pooled stake Chapter 2 pool bet.

146 Profits on ordinary Chapter 2 pool bets

To calculate the amount of a bookmaker's profits for an accounting period in respect of ordinary Chapter 2 pool bets—

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- (a) take the aggregate of the stake money falling due to the bookmaker in the accounting period in respect of such bets, and
- (b) subtract the aggregate of the expenditure by or on behalf of the bookmaker for the period on winnings in respect of such bets.

147 Profits on retained winnings on Chapter 2 pool bets

- (1) The amount of a bookmaker's profits for an accounting period in respect of retained winnings on Chapter 2 pool bets is the aggregate of the amounts which cease to be qualifying amounts during the accounting period.
- (2) An amount is a qualifying amount for the purposes of this section if, as a result of a person ("P") being notified as mentioned in section 149(2)(b), it has been taken into account in calculating the bookmaker's profits for any accounting period under section 145 or 146.
- (3) An amount ceases to be a qualifying amount for the purposes of this section if, otherwise than by virtue of being withdrawn by P as mentioned in section 149(2)(b), P ceases to be entitled to withdraw it.
- (4) The Commissioners may by notice published by them direct that subsection (3) is not to apply in a specified case or class of cases.

148 Chapter 2: stake money

- (1) For the purposes of this Chapter the stake money on a bet is the aggregate of the amounts which fall due in respect of the bet.
- (2) If the stake money falls due to a person other than the bookmaker with whom the bet is made, it is to be treated as falling due to the bookmaker.
- (3) Any payment that entitles a person to make the bet is, if the person makes the bet, to be treated as an amount falling due in respect of the bet.
- (4) All payments made—
 - (a) for or on account of or in connection with the bet,
 - (b) in addition to amounts falling due in respect of the bet, and
 - (c) by the person making the bet,
 are to be treated as amounts due in respect of the bet except so far as the contrary is proved by the bookmaker whose profits on the bet are being calculated.
- (5) Subsections (6) and (7) apply for the purposes of subsection (1) but have effect subject to any regulations under subsection (8).
- (6) Where—
 - (a) a person makes a bet, and
 - (b) the bet relates to a single event, or to two or more events taking place on the same day,
 any sum due to the bookmaker in respect of the bet is treated as falling due on the day on which the event or events take place.
- (7) Where—
 - (a) a person makes a bet, and

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(b) subsection (6) does not apply,
any sum due to the bookmaker in respect of the bet is treated as falling due when the bet is made.

(8) The Commissioners may by regulations make provision as to when any sum due to the bookmaker in respect of a bet is to be treated as falling due.

(9) Provision made by regulations under subsection (8) may not provide for a sum due to the bookmaker in respect of a bet to be treated as falling due—

- (a) earlier than when the bet is made, or
- (b) later than when the bet is determined.

149 Chapter 2: winnings

(1) Only winnings in the form of money are to be taken into account when determining for the purposes of this Chapter what are winnings on a bet.

(2) For those purposes, winnings on a bet include—

- (a) the return of a stake on the bet, and
- (b) any winnings on the bet held in an account for a person (“P”) if P is notified that the amount is being held in the account and may be withdrawn by P on demand.

(3) Winnings on a bet for which no stake money fell due are to be ignored for the purposes of any calculation under this Chapter.

(4) The Commissioners may by regulations make provision as to when, for the purposes of any calculation under this Chapter—

- (a) winnings are to be treated as paid or provided, and
- (b) expenditure on winnings is to be treated as incurred.

150 Payments treated as bets

(1) Where payments are made for the chance of winning any money or money's worth on terms under which the persons making the payments have a power of selection that may (directly or indirectly) determine the winner, those payments are (subject to section 183) to be treated as bets for the purposes of this Chapter even if the power is not exercised.

(2) Where any payment entitles a person to take part in a transaction that is, on the person's part only, not a bet made by way of pool betting by reason of the person not in fact making any stake as if the transaction were such a bet, the transaction is to be treated as such a bet for the purposes of this Chapter (and section 148(4) applies to any such payment).

151 Payment and recovery

(1) Pool betting duty charged on a bookmaker's profits on Chapter 2 pool bets for an accounting period—

- (a) becomes due at the end of the period,
- (b) is to be paid by the bookmaker, and
- (c) is to be paid when it becomes due.

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- (2) Pool betting duty that is due to be paid may be recovered from the following persons as if they were jointly and severally liable to pay the duty—
- (a) the bookmaker;
 - (b) a person responsible for the management of any business in the course of which any bets have been made that are Chapter 2 pool bets for the purposes of the calculation of the amount of the bookmaker's profits on Chapter 2 pool bets for any accounting period;
 - (c) a person responsible for the management of any totalisator used for the purposes of any such business;
 - (d) where a person within any of paragraphs (a) to (c) is a company, a director.

152 Notification of reliance on community benefit exemption

- (1) Where a bookmaker relies for the purposes of pool betting duty on the fact that a bet is not a Chapter 2 pool bet by virtue of being made for community benefit, the bookmaker must inform the Commissioners of that fact.
- (2) The Commissioners may by notice published by them—
 - (a) specify the manner in which, and the time at which, the Commissioners are to be informed as mentioned in subsection (1), and
 - (b) direct that subsection (1) is not to apply in a specified case or class of cases.

153 Bets made for community benefit

- (1) For the purposes of this Part (but subject to any direction under subsection (3)), a bet is made “for community benefit” if—
 - (a) the promoter of the betting concerned is a community society or is bound to pay all benefits accruing from the betting to such a society, and
 - (b) the person making the bet knows, when making it, that the purpose of the betting is to benefit such a society.
- (2) In the case of a bet made by means of a totalisator, the reference in subsection (1) to the promoter of the betting concerned is a reference to the operator.
- (3) The Commissioners may direct that any bet specified by the direction, or of a description so specified, is not a bet made for community benefit.
- (4) The power conferred by subsection (3) may not be exercised unless the Commissioners consider that an unreasonably large part of the amounts paid in respect of the bets concerned will, or may, be applied otherwise than—
 - (a) in the payment of winnings, or
 - (b) for the benefit of a community society.
- (5) In this section “community society” means—
 - (a) a society established and conducted for charitable purposes only, or
 - (b) a society established and conducted wholly or mainly for the support of athletic sports or athletic games and not established or conducted for purposes of private or commercial gain.
- (6) In this section “society” includes any club, institution, organisation or association of persons, by whatever name called.

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CHAPTER 3

REMOTE GAMING DUTY

154 Remote gaming

- (1) For the purposes of this Part “remote gaming” is gaming in which persons participate by the use of—
 - (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) any other kind of electronic or other technology for facilitating communication.
- (2) Remote gaming is “pooled prize gaming” for the purposes of this Part if all or any part of the gaming payment is assigned by or on behalf of the gaming provider to a fund (referred to in this Part as a “gaming prize fund”) from which prizes are to be provided to participants in the gaming.
- (3) Remote gaming is “ordinary gaming” for the purposes of this Part if it is not pooled prize gaming.
- (4) The Treasury may by regulations—
 - (a) amend the definition of “remote gaming” in subsection (1), and
 - (b) make such consequential amendments of section 17(2A) of BGDA 1981 (cases in which bingo duty is not charged on bingo played by means of remote communication) as appear to the Treasury to be necessary.
- (5) Nothing in subsection (4)(b) affects the generality of section 194(1).

155 Remote gaming duty

- (1) A duty of excise, to be known as remote gaming duty, is charged on a chargeable person's participation in remote gaming under arrangements (whether or not enforceable) between the chargeable person and another person (referred to in this Part as a “gaming provider”).
- (2) In this Part “chargeable person” means—
 - (a) any UK person, and
 - (b) any body corporate not legally constituted in the United Kingdom if the person with whom the arrangements mentioned in subsection (1) are made knows, or has reasonable cause to believe, that at least one potential beneficiary of any prizes from remote gaming under the arrangements is a UK person.
- (3) Remote gaming duty is chargeable at the rate of [^{F1}21%] of the gaming provider's profits on remote gaming for an accounting period.
- (4) The gaming provider's profits on remote gaming for an accounting period are the aggregate of—
 - (a) the amount of the provider's profits for the period in respect of pooled prize gaming (calculated in accordance with section 156),

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- (b) the amount of the provider's profits for the period in respect of ordinary gaming (calculated in accordance with section 157), and
 - (c) the amount of the provider's profits for the period in respect of retained prizes (calculated in accordance with section 158).
- (5) Where the calculation for an accounting period under subsection (4) produces a negative amount—
- (a) the gaming provider's profits on remote gaming for the accounting period are treated as nil, and
 - (b) the amount produced by the calculation may be carried forward in reduction of the gaming provider's profits on remote gaming for one or more later accounting periods.

Textual Amendments

- F1** Word in s. 155(3) substituted (with effect in accordance with s. 62(2) of the amending Act) by Finance Act 2019 (c. 1), s. 62(1)

156 Profits on pooled prize gaming

- (1) Take the following steps to calculate the amount of a gaming provider's profits for an accounting period in respect of pooled prize gaming.
- Step 1* Take the aggregate of the relevant gaming payments made to the provider in the accounting period and deduct the aggregate of any of those payments that are assigned by or on behalf of the provider to gaming prize funds during the period.
- Step 2* If in the accounting period any amount contained in a gaming prize fund to which relevant gaming payments have been assigned by or on behalf of the provider is used otherwise than to provide prizes to participators in pooled prize gaming, multiply each amount so used in the accounting period by the relevant proportion that applies in relation to it.
- Step 3* Add the aggregate of the amounts calculated under Step 2 to the amount calculated under Step 1.
- Step 4* If in the accounting period any top-up payment is assigned to a gaming prize fund by the gaming provider, multiply the amount of each top-up payment so assigned in the accounting period by the appropriate proportion that applies in relation to it.
- Step 5* Subtract the aggregate of the amounts calculated under Step 4 from the amount calculated under Step 3.
- (2) For the purposes of Step 2 the relevant proportion, in relation to any amount which is used otherwise than to provide prizes, is—
- (a) if the amount relates to a specific game of chance, the proportion of that amount that consists of relevant gaming payments made to the provider in respect of that game,
 - (b) if the amount does not relate to a specific game of chance but relates to amounts assigned to the fund during a specific period, the proportion of that amount that consists of relevant gaming payments assigned to the fund by or on behalf of the provider during that period, and

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- (c) in any other case, the proportion of the total amount contained in the fund immediately before the amount is so used which consists of relevant gaming payments assigned to the fund by or on behalf of the provider.
- (3) For the purposes of Step 4—
- (a) a top-up payment is assigned to a gaming prize fund if the gaming provider assigns an amount (other than a gaming payment) to the fund to satisfy a guarantee given by the gaming provider that prizes of a specified minimum amount will be available in respect of gaming under arrangements made with the provider, and
 - (b) the appropriate proportion, in relation to such a top-up payment, is the proportion determined in accordance with a notice published by the Commissioners.
- (4) A notice under subsection (3)(b) may provide for top-up payments to be ignored for the purposes of Step 4 in a specified case or class of cases.
- (5) In this section “relevant gaming payment” means a gaming payment in respect of pooled prize gaming.

157 Profits on ordinary gaming

- (1) To calculate the amount of a gaming provider's profits for an accounting period in respect of ordinary gaming—
- (a) take the aggregate of the gaming payments made to the provider in the accounting period in respect of ordinary gaming, and
 - (b) subtract the amount of the provider's expenditure for the period on prizes in respect of such gaming.
- (2) The amount of the gaming provider's expenditure on prizes for an accounting period in respect of ordinary gaming is the aggregate of the value of prizes provided by or on behalf of the provider in that period which have been won (at any time) by chargeable persons participating in ordinary gaming.

158 Profits on retained prizes

- (1) The amount of a gaming provider's profits for an accounting period in respect of retained prizes is the aggregate of the amounts which cease to be qualifying amounts during the accounting period.
- (2) An amount is a qualifying amount for the purposes of this section if, as a result of a person (“P”) being notified as mentioned in section 160(1), it has been taken into account in calculating the provider's profits for any accounting period under section 156 or 157.
- (3) An amount ceases to be a qualifying amount for the purposes of this section if, otherwise than by virtue of being withdrawn by P as mentioned in section 160(1), P ceases to be entitled to withdraw it.
- (4) The Commissioners may by notice published by them direct that subsection (3) is not to apply in a specified case or class of cases.

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159 Gaming payments

- (1) Where a chargeable person participates in remote gaming, the “gaming payment” for the purposes of this Chapter is the aggregate of—
 - (a) any amount that entitles the person to participate in the gaming, and
 - (b) any other amount payable for or on account of or in connection with the person's participation in the gaming.
- (2) If the gaming payment is made to a person other than the gaming provider, it is to be treated for the purposes of this Chapter as made to the gaming provider.
- (3) If the gaming payment has not been made at the time when the chargeable person begins to participate in the remote gaming to which it relates, it is to be treated for the purposes of this Chapter as being made at that time.
- [^{F2}(4) For the purposes of this Chapter—
 - (a) where the chargeable person participates in the remote gaming in reliance on an offer which waives all of a gaming payment, the person is to be treated as having made a gaming payment of the amount which would have been required to be paid without the offer (“the full amount”), and
 - (b) where the chargeable person participates in the remote gaming in reliance on an offer which waives part of a gaming payment, the person is to be treated as having made an additional gaming payment of the difference between the gaming payment actually made and the full amount.
- (5) Where a person is treated by subsection (4) as having made a gaming payment, the payment is to be treated for the purposes of this Chapter—
 - (a) as having been made to the gaming provider at the time when the chargeable person begins to participate in the remote gaming to which it relates, and
 - (b) as not having been—
 - (i) returned, or
 - (ii) assigned to a gaming prize fund.
- (6) The Commissioners may by regulations make further provision about how a gaming payment which a person is treated as having made under subsection (4) is to be treated for the purposes of this Chapter.
- (7) This section has effect subject to section 159A.]

Textual Amendments

F2 S. 159(4)-(7) substituted for s. 159(4) (with effect in accordance with s. 46(9) of the amending Act) by Finance (No. 2) Act 2017 (c. 32), s. 46(2)

[^{F3}159A Play using the results of successful freeplay

- (1) Where a chargeable person participates in remote gaming, an amount is not to be taken into account in determining the “gaming payment” (if any) under section 159 so far as the amount is paid out of money in relation to which the first and second conditions are met (“excluded winnings”).
- (2) The first condition is that the money has been won by participation in the gaming either—

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- (a) in reliance on an offer which waives all or part of a gaming payment, or
 - (b) in a case where the gaming payment was paid out of money in relation to which this condition and the second condition were met.
- (3) The second condition is that the chargeable person is not entitled to use the money otherwise than for the purpose of participation in the gaming.
- (4) Subsection (5) applies where—
- (a) a chargeable person participates in remote gaming in reliance on an offer which waives all or part of a gaming payment, and
 - (b) that offer has been won in the course of the person's participation in the gaming (and the person was not given the choice of receiving a different benefit instead of the offer).
- (5) The amount which would, apart from this subsection, be treated by section 159(4)(a) or (b) as a gaming payment (or additional gaming payment) is not to be so treated.
- (6) For the purposes of this section, where a payment is made out of moneys which include both excluded winnings and money which is not excluded winnings (the “other funds”), the payment is not taken to be made out of excluded winnings except so far as the amount of the payment exceeds the amount of those other funds.
- (7) In this section “money” includes any amount credited and any other money's worth.]

Textual Amendments

F3 S. 159A inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(3\)](#)

160 Prizes

- (1) A reference in section 156 or 157 to providing a prize to a person includes a reference to crediting money to an account [^{F4}only] if the person is notified that—
- (a) the money is being held in the account, and
 - (b) the person is entitled to withdraw it on demand.
- ^{F5}(2)
- (3) The return of all or part of a gaming payment is to be treated for the purposes of sections 156 and 157 as the provision of a prize [^{F6}(but where a gaming payment is returned by being credited to an account this subsection has effect subject to subsection (1))].
- (4) Where a prize is obtained by or on behalf of a gaming provider from a person not connected with the person who obtains the prize, the cost to the person who obtains the prize is to be treated as the expenditure on the prize for the purposes of sections 156 and 157.
- (5) Where a prize is a voucher which—
- (a) may be used in place of money as whole or partial payment for benefits of a specified kind obtained from a specified person,
 - (b) specifies an amount as the sum or maximum sum in place of which the voucher may be used, and

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- (c) does not fall within subsection (4),
 the specified amount is the value of the voucher for the purposes of sections 156 and 157.
- (6) Where a prize is a voucher (whether or not it falls within subsection (4)) no expenditure is to be treated as having been incurred on the prize for the purposes of sections 156 and 157 if—
- (a) it does not satisfy subsection (5)(a) and (b), or
 - (b) its use as described in subsection (5)(a) is subject to a specified restriction, condition or limitation which may make the value of the voucher to the recipient significantly less than the amount mentioned in subsection (5)(b).
- (7) In the case of a prize which is neither money nor a voucher and which does not fall within subsection (4), the expenditure on the prize for the purposes of sections 156 and 157 is—
- (a) the amount which the prize would cost if obtained from a person not connected with the person who provides it, or
 - (b) where no amount can reasonably be determined in accordance with paragraph (a), nil.
- (8) For the purposes of this section—
- (a) a reference to connection between two persons is to be construed in accordance with section 1122 of CTA 2010 (connected persons), and
 - (b) an amount paid by way of value added tax on the acquisition of a thing is to be treated as part of its cost (irrespective of whether or not the amount is taken into account for the purpose of a credit or refund).

[^{F7}(9) This section has effect subject to section 160A.]

Textual Amendments

- F4** Word in s. 160(1) inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(4\)\(a\)](#)
- F5** S. 160(2) omitted (with effect in accordance with s. 46(9) of the amending Act) by virtue of [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(4\)\(b\)](#)
- F6** Words in s. 160(3) inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(4\)\(c\)](#)
- F7** S. 160(9) inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(4\)\(d\)](#)

[^{F8}160A Prizes: freeplay

- (1) Where a prize is a freeplay offer (whether or not in the form of a voucher) which does not fall within section 160(4)—
- (a) for the purposes of sections 156 and 157, the expenditure on the prize is nil, and
 - (b) subsections (5) to (7) of section 160 do not apply in relation to the prize.
- (2) Where a prize is a voucher which gives the recipient a choice of using it in place of money for freeplay or as whole or partial payment for another benefit, section 160(5) (b) has effect as if after “used” there were inserted “ if it is used as payment for a benefit other than freeplay ”.

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(3) In this section—

“freeplay” means participation, in reliance on a freeplay offer, in—

- (a) remote gaming, or
- (b) an activity in respect of which a gambling tax listed in section 161(4) is charged;

“freeplay offer” means an offer which waives all or part of—

- (a) a gaming payment, or
- (b) a payment in connection with participation in an activity in respect of which a gambling tax listed in section 161(4) is charged.]

Textual Amendments

F8 S. 160A inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\)](#), s. 46(5)

161 Exemptions

- (1) Remote gaming duty is not charged on participation by a chargeable person in remote gaming if—
 - (a) the arrangements between the chargeable person and the gaming provider are not entered into in or from the United Kingdom, and
 - (b) the facilities used to participate in the gaming are not capable of being used in or from the United Kingdom.
- (2) Remote gaming duty is not charged on participation by a chargeable person in remote gaming so far as the remote gaming—
 - (a) is charged with another gambling tax, or
 - (b) would be charged with another gambling tax but for an express exception.
- (3) Subsection (2)(b)—
 - (a) does not prevent remote gaming duty being charged where the remote gaming in question is the playing of bingo which is not licensed bingo (as to the meaning of which terms see section 20C of BGDA 1981), and
 - (b) does not apply in cases where the other gambling tax is machine games duty.
- (4) In this section “gambling tax” means—
 - (a) machine games duty,
 - (b) bingo duty,
 - (c) gaming duty,
 - (d) general betting duty,
 - (e) lottery duty, and
 - (f) pool betting duty.
- (5) The Treasury may by regulations—
 - (a) confer an exemption from remote gaming duty, or
 - (b) remove or vary (whether or not by textual amendment) an exemption under this section.

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- (6) In calculating a gaming provider's profits on remote gaming for an accounting period, no account is to be taken of gaming payments, assignments of amounts to a pool or expenditure on prizes so far as they relate to remote gaming to which an exemption applies as a result of this section or regulations under it.

162 Liability to pay

- (1) A gaming provider is liable for any remote gaming duty charged on the provider's profits on remote gaming for an accounting period.
- (2) If the gaming provider is a body corporate, the provider and the provider's directors are jointly and severally liable for any remote gaming duty charged on the provider's profits on remote gaming for an accounting period.
- (3) Remote gaming duty which is charged on the gaming provider's profits on remote gaming for an accounting period may be recovered from the holder of a remote operating licence for the business in the course of which the gaming took place as if the holder of the licence and the provider were jointly and severally liable to pay the duty.

CHAPTER 4

GENERAL

Administration

163 Administration

- (1) The Commissioners are responsible for the collection and management of general betting duty, pool betting duty and remote gaming duty.
- (2) General betting duty, pool betting duty and remote gaming duty are to be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations made by the Commissioners.
- (3) The Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of, or for the protection of the revenue from, general betting duty, pool betting duty and remote gaming duty.
- (4) Nothing in sections 164 to 169 affects the generality of the powers conferred by this section.

164 Registration

- (1) The Commissioners must maintain the following registers—
- (a) a register of persons who, by virtue of being bookmakers, being treated by section 133 as bookmakers or providing facilities for making bets, are (or may become) liable to pay general betting duty,
 - (b) a register of persons who, by virtue of being bookmakers, are (or may become) liable to pay pool betting duty, and

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- (c) a register of persons who, by virtue of entering into arrangements for chargeable persons to participate in remote gaming, are (or may become) liable to pay remote gaming duty.
- (2) A person falling within any paragraph of subsection (1) may not carry on an activity by virtue of which the person falls within that paragraph without being registered in the register maintained under that paragraph.
- (3) The Commissioners may make regulations about registration; in particular, the regulations may include provision about—
 - (a) the procedure for applying for registration (including provision requiring applications to be made electronically);
 - (b) the timing of applications (including provision for applications to be made and determined before 1 December 2014);
 - (c) the information to be provided;
 - (d) notification of changes;
 - (e) de-registration;
 - (f) re-registration after a person ceases to be registered.
- (4) The regulations may require a person registered under this section to give notice to the Commissioners before applying for a remote operating licence.
- (5) The regulations may permit the Commissioners to impose conditions or requirements on persons registered under this section.
- (6) The regulations may include provision for the registration of groups of persons; and may provide for the modification of provisions of this Part in their application to groups.
- (7) The modifications may, for example, include a modification ensuring that each member of a group will be jointly and severally liable for the duty payable by any member of the group.

Commencement Information

- II [S. 164](#) partly in force; [s. 164\(1\)\(3\)-\(7\)](#) in force at Royal Assent; [s. 164\(2\)](#) in force at 1.12.2014, see [s. 198\(1\)\(2\)](#)

165 Accounting period

- (1) For the purposes of this Part—
 - (a) a period of 3 consecutive months is an accounting period, but
 - (b) the Commissioners may by regulations provide for some other period specified in, or determined in accordance with, the regulations to be an accounting period.
- (2) The first day of an accounting period is such day as the Commissioners may direct.
- (3) The Commissioners may agree with a person to make either or both of the following changes for the purposes of that person's liability to general betting duty, pool betting duty or remote gaming duty—
 - (a) to treat specified periods (whether longer or shorter than 3 months) as accounting periods;

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- (b) to begin accounting periods on days other than those applying by virtue of subsection (2).
- (4) The Commissioners may by direction make transitional arrangements for periods (whether of 3 months or otherwise) to be treated as accounting periods where—
 - (a) a person becomes or ceases to be registered, or
 - (b) an agreement under subsection (3) begins or ends.
- (5) A direction under this section—
 - (a) may apply generally or only to a particular case or class of case, and
 - (b) must be published unless it applies only to a particular case.

166 Returns

- (1) The Commissioners may make regulations requiring returns to be made to the Commissioners in respect of general betting duty, pool betting duty and remote gaming duty.
- (2) The regulations may, in particular, make provision about—
 - (a) liability to make a return,
 - (b) timing,
 - (c) form,
 - (d) content,
 - (e) method of making (including provision requiring returns to be made electronically),
 - (f) declarations,
 - (g) authentication, and
 - (h) when a return is to be treated as made.

167 Payment

- (1) The Commissioners may by regulations make provision about payment of general betting duty, pool betting duty and remote gaming duty.
- (2) The regulations may, in particular, make provision about—
 - (a) timing (including provision requiring payments to be made on account),
 - (b) instalments,
 - (c) methods of payment (including provision requiring payments to be made electronically),
 - (d) when payment is to be treated as made, and
 - (e) the process and effect of assessments by the Commissioners of amounts due.
- (3) Subject to regulations under section 163 and this section, section 12 of FA 1994 (assessment) applies in relation to liability to pay general betting duty, pool betting duty and remote gaming duty.

168 Information and records

The Commissioners may by regulations require the provision to such persons, or display in such manner, of such information or records as the regulations may specify—

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- (a) by persons engaging or proposing to engage in any activity by reason of which they are, or may be or become, liable for general betting duty, pool betting duty or remote gaming duty (or would be or might be or become liable to general betting duty if on-course bets were not excluded), and
- (b) by persons providing facilities for another to engage in such an activity or entering into any transaction in the course of any such activity.

169 Stake funds and gaming prize funds

- (1) The Treasury may by regulations make provision as to the circumstances in which—
 - (a) the stake money on a bet is, or is not, to be treated for the purposes of this Part as assigned to a Chapter 1 stake fund or a Chapter 2 stake fund,
 - (b) gaming payments are, or are not, to be treated for the purposes of this Part as assigned to a gaming prize fund,
 - (c) an amount contained in a Chapter 1 stake fund or a Chapter 2 stake fund is, or is not, to be treated for the purposes of this Part as being used otherwise than to provide winnings, and
 - (d) an amount contained in a gaming prize fund is, or is not, to be treated for the purposes of this Part as being used otherwise than to provide prizes.
- (2) The Commissioners may by notice published by them make provision about Chapter 1 stake funds, Chapter 2 stake funds and gaming prize funds, and such a notice may (in particular) make provision as to how such funds are to be held.

Security and enforcement

170 Security for payment

- (1) The Commissioners may by notice given to a registrable person require the person to give security, or further security, for the payment of any general betting duty, pool betting duty or remote gaming duty for which the person is or may become liable.
- (2) The Commissioners may give such a notice only if they consider—
 - (a) that there is a serious risk that the duty will not be paid, or
 - (b) that the person usually lives in or, if a body corporate, is legally constituted in a country or territory with which the United Kingdom does not have satisfactory arrangements for the enforcement of liabilities.
- (3) The notice must specify—
 - (a) the amount of security or further security to be given, and
 - (b) the manner in which, and the date by which, the security or further security is to be given.
- (4) That date must not be less than 30 days after the date when the notice is given (and must not be before 1 December 2014).
- (5) Any requirement imposed by the notice has no effect at any time when—
 - (a) the registrable person is entitled under Chapter 2 of Part 1 of FA 1994 to require a review of, or to bring an appeal against, the decision to give the notice,
 - (b) an appeal may ordinarily be brought against a decision on such a review or appeal, or

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- (c) proceedings on such a review, appeal or further appeal are in progress.
- (6) A person is a “registrable person” for the purposes of this Part if the person—
 - (a) is, or is required to be, registered under section 164, or
 - (b) has applied for registration under that section.

171 Appointment of UK representative

- (1) The Commissioners may by notice given to a registrable person require the person to appoint a United Kingdom representative.
- (2) The representative must be a person approved by the Commissioners for the purposes of this section.
- (3) The Commissioners may give such a notice only if they consider that the registrable person usually lives in or, if a body corporate, is legally constituted in a country or territory with which the United Kingdom does not have satisfactory arrangements for the enforcement of liabilities.
- (4) The notice must specify the date by which the representative must be appointed.
- (5) That date must not be less than 30 days after the date when the notice was given (and must not be before 1 December 2014).
- (6) It is for the registrable person to decide whether the representative is to have responsibility—
 - (a) for making returns in respect of general betting duty, pool betting duty or remote gaming duty on behalf of the registrable person, or
 - (b) for making such returns and for discharging the registrable person's liability to general betting duty, pool betting duty or remote gaming duty.
- (7) The notice may be combined with a notice under section 170, and in such a case any requirement contained in the notice under that section ceases to have effect if the registrable person appoints a representative with the responsibilities mentioned in subsection (6)(b).
- (8) Any requirement imposed by the notice has no effect at any time when—
 - (a) the registrable person is entitled under Chapter 2 of Part 1 of FA 1994 to require a review of, or to bring an appeal against, the decision to give the notice,
 - (b) an appeal may ordinarily be brought against a decision on such a review or appeal, or
 - (c) proceedings on such a review, appeal or further appeal are in progress.

172 Security and representatives: review and appeal

- (1) A decision to give a notice under section 170(1) or 171(1) is to be treated as a relevant decision for the purposes of sections 15A and 15C to 16 of FA 1994 (customs and excise reviews and appeals) and, accordingly, the notice must include an offer of a review of the decision under section 15A of FA 1994.
- (2) Only the registrable person may bring an appeal under section 16 of FA 1994 as applied by subsection (1).

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- (3) The decision appealed against is to be treated for the purposes of that section as a decision as to an ancillary matter.
- (4) Such amendments to the notice as are necessary to give effect to any decision on a review, appeal or further appeal must be made by whichever of the following is appropriate in the case in question—
 - (a) the Commissioners,
 - (b) the appeal tribunal, and
 - (c) the court which has determined an appeal from the appeal tribunal.
- (5) An appeal under section 16 of FA 1994 as applied by subsection (1) may not be entertained unless any amount of general betting duty, pool betting duty or remote gaming duty (whether or not it is an amount to which the appeal relates) due from the registrable person at the date when the appeal is brought has been paid.
- (6) But an appeal may be entertained despite subsection (5) if, on the application of the registrable person, the Commissioners are satisfied or (the Commissioners not being so satisfied) the appeal tribunal decides that the requirement to pay the duty for which the person is liable would cause the person to suffer hardship.
- (7) Despite sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007 (rights of appeal), the decision of the appeal tribunal as to the issue of hardship is final.
- (8) In this section “appeal tribunal” has the same meaning as in Chapter 2 of Part 1 of FA 1994.

173 Offence of failing to provide security or appoint representative

- (1) A person who is, or is required to be, registered under section 164 is guilty of an offence if the person—
 - (a) is required to give security or further security by a notice under section 170 and does not comply with that requirement, or
 - (b) is required to appoint a representative by a notice under section 171 and does not comply with that requirement.
- (2) A person guilty of an offence under this section is liable, on summary conviction, to—
 - (a) in England and Wales, a fine, or
 - (b) in Scotland or Northern Ireland, a fine not exceeding level 5 on the standard scale.
- (3) The reference in subsection (2)(a) to a fine is to be read as a reference to a fine not exceeding level 5 on the standard scale in relation to an offence committed before section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 comes into force.

174 Fraudulent evasion

- (1) A person commits an offence if the person is knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of general betting duty, pool betting duty or remote gaming duty.
- (2) A person guilty of an offence under subsection (1) is liable on summary conviction to—

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- (a) imprisonment for a term not exceeding 12 months,
 - (b) a fine not exceeding—
 - (i) in England and Wales, £20,000 or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided, or
 - (ii) in Scotland or Northern Ireland, the statutory maximum or, if greater, three times the duty which is unpaid or the payment of which is sought to be avoided, or
 - (c) both.
- (3) A person guilty of an offence under subsection (1) is liable on conviction on indictment to—
- (a) imprisonment for a term not exceeding 7 years,
 - (b) a fine, or
 - (c) both.
- [^{F9}(3A) In the application of this section in England and Wales, the reference in subsection (2) (a) to 12 months is to be read as a reference to the general limit in a magistrates' court (or to 6 months in relation to an offence committed before 2 May 2022).]
- (4) The reference in subsection (2)(a) to 12 months is to be read as a reference to 6 months in relation to an offence committed—
- ^{F10}(a)
 - (b) in Northern Ireland.
- (5) Section 85(1) of the Legal Aid, Sentencing and Punishment of Offenders Act 2012 does not apply in relation to the offence under subsection (1), but where such an offence is committed before section 85(1) comes into force the reference in subsection (2)(b)(i) to £20,000 is to be read as a reference to the statutory maximum.

Textual Amendments

- F9** S. 174(3A) inserted (E.W.) (7.2.2023 at 12.00 p.m.) by The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), **30(2)**
- F10** S. 174(4)(a) omitted (E.W.) (7.2.2023 at 12.00 p.m.) by virtue of The Judicial Review and Courts Act 2022 (Magistrates' Court Sentencing Powers) Regulations 2023 (S.I. 2023/149), regs. 1(2), **30(3)**

175 Penalties under section 9 of FA 1994

- (1) Where general betting duty, pool betting duty or remote gaming duty is payable by a person, the person's failure to pay attracts a penalty under section 9 of FA 1994, which is to be calculated by reference to the amount of duty payable.
- (2) Any such failure to pay as is mentioned in subsection (1) also attracts daily penalties under that section.
- (3) Subsection (4) applies to a contravention of—
 - (a) section 152 or a notice under that section,
 - (b) section 164 or regulations under that section,
 - (c) regulations under section 166,
 - (d) regulations under section 167,
 - (e) regulations under section 168,

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- (f) a notice under section 169, or
 - (g) a notice under section 186.
- (4) Such a contravention—
- (a) is conduct to which section 9 of FA 1994 applies (penalties), and
 - (b) attracts daily penalties under that section.

176 Interest

- (1) This section applies if an order is made under section 104(3) of FA 2009 appointing a day on which sections 101 to 103 of that Act are to come into force for the purposes of general betting duty, pool betting duty or remote gaming duty.
- (2) Interest charged under section 101 of that Act on an amount of such a duty (or an amount enforceable as if it were such a duty) may be enforced as if it were an amount of such a duty payable by the person liable for the amount on which the interest is charged.

177 Suspension and revocation of remote operating licences

Schedule 27 makes provision about the suspension and revocation of remote operating licences.

Offences and evidence

178 Offences by bodies corporate

Where an offence under this Part is committed by a body corporate, every person who at the date of the commission of the offence is a director, general manager, secretary or other similar officer of the body corporate (or purporting to act in such a capacity) is also guilty of the offence unless—

- (a) the offence is committed without the person's consent or connivance, and
- (b) the person has exercised all such diligence to prevent its commission as the person ought to have exercised, having regard to the nature of the person's functions in that capacity and to all the circumstances.

179 Protection of officers

Where an officer of Revenue and Customs takes any action in pursuance of instructions of the Commissioners given in connection with the enforcement of the enactments relating to general betting duty, pool betting duty or remote gaming duty and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, the officer is not guilty of that offence.

180 Evidence by certificate, etc

- (1) A certificate of the Commissioners—
 - (a) that any notice required by or under this Part to be given to them had or had not been given at any date,

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- (b) that any registration required by or under this Part had or had not been effected at any date,
- (c) that any return required by or under this Part had not been made at any date, or
- (d) that any duty shown as due in any return made in pursuance of this Part or in any assessment made under section 12 of FA 1994 had not been paid at any date,

is sufficient evidence of that fact until the contrary is proved.

- (2) A photograph of any document furnished to the Commissioners for the purposes of this Part and certified by them to be such a photograph is admissible in any proceedings, whether civil or criminal, to the same extent as the document itself.
- (3) Any document purporting to be a certificate under subsection (1) or (2) is to be treated as being such a certificate until the contrary is proved.

181 Facilities capable of being used in United Kingdom: burden of proof

- (1) This section applies where, in civil proceedings in any court or tribunal, it is necessary to determine whether the facilities used to make a bet or to participate in remote gaming were capable of being used in or from the United Kingdom.
- (2) The burden of proof lies on any person claiming that the facilities were not capable of being so used.

Review and appeal

182 Review and appeal

- (1) The decisions mentioned in subsection (2) are to be treated as if they were listed in subsection (2) of section 13A of FA 1994 (customs and excise decisions: meaning of “relevant decision”) and, accordingly, as if they were relevant decisions for the purposes mentioned in subsection (1) of that section.
- (2) The decisions are—
 - (a) a decision consisting in the giving of a direction under section 153(3),
 - (b) a decision to direct that section 160(2) is not to apply in a specified case,
 - (c) a decision under regulations by virtue of section 164(3), and
 - (d) a decision to refuse an agreement relating to a person's liability to general betting duty, pool betting duty or remote gaming duty under section 165(3).
- (3) A decision mentioned in subsection (2) is to be treated as an ancillary matter for the purposes of sections 14 to 16 of FA 1994.

Definitions

183 Bet

In this Part “bet” does not include any bet made or stake hazarded in the course of, or incidentally to, any gaming.

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184 Pool betting

- (1) For the purposes of this Part, a bet is to be treated as being made by way of pool betting unless it is a bet at fixed odds.
- (2) In particular, bets are to be treated as being made by way of pool betting wherever a number of persons make bets—
 - (a) on terms that the winnings of such of those persons as are winners are to be, or to be a share of, or to be determined by reference to, the stake money paid or agreed to be paid by those persons, whether the bets are made by means of a totalisator, or by filling up and returning coupons or other printed or written forms, or in any other way,
 - (b) on terms that the winnings of such of those persons as are winners are to be, or are to include, an amount (not determined by reference to the stake money paid or agreed to be paid by those persons) which is divisible in any proportions among such of those persons as are winners, or
 - (c) on the basis that the winners or their winnings are, to any extent, to be at the discretion of the promoter or some other person.
- (3) Where there is or has been issued any advertisement or other publication calculated to encourage in persons making bets of any description with or through a bookmaker a belief that such bets are made on the basis mentioned in subsection (2)(c), then any bets of that description subsequently made with or through the bookmaker are to be treated for the purposes of this section as being made on that basis.

185 Fixed odds

- (1) A bet is at fixed odds for the purposes of this Part only if, when making the bet, each of the persons making it knows or can know the amount the person will win, except in so far as that amount is to depend on—
 - (a) the result of the event or events betted on,
 - (b) any such event taking place or producing a result,
 - (c) the numbers taking part in any such event,
 - (d) the starting prices or totalisator odds for any such event, or
 - (e) the time when the person's bet is received by any person with or through whom it is made.
- (2) A bet made with or through a person carrying on a business of receiving or negotiating bets and made in the course of that business is not a bet at fixed odds for the purposes of this Part if the winnings of the person by whom it is made consist or may consist wholly or in part of something other than money.
- (3) In this section—

“starting prices” means, in relation to any event, the odds ruling at the scene of the event immediately before the start, and

“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.

186 UK person

- (1) In this Part “UK person” means—

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- (a) an individual who usually lives in the United Kingdom, or
 - (b) a body corporate which is legally constituted in the United Kingdom.
- (2) The Treasury may by regulations—
- (a) amend the definition of “UK person” in subsection (1),
 - (b) make provision as to the cases in which a person is, or is not, a UK person for the purposes of this Part, and
 - (c) make provision about bets made, and arrangements to participate in remote gaming entered into, by bodies of persons unincorporate.
- (3) The Commissioners may by notice published by them—
- (a) specify steps that must be taken in order to determine whether a person making a bet or entering into arrangements to participate in remote gaming is a UK person,
 - (b) specify who must take those steps,
 - (c) specify circumstances in which a person making a bet or entering into arrangements to participate in remote gaming is to be treated as a UK person because of a failure to produce sufficient evidence to the contrary, and
 - (d) specify circumstances in which a person making a bet or entering into arrangements to participate in remote gaming is to be treated as not being a UK person on the basis of evidence of a description specified in the notice.

187 On-course betting and excluded betting

- (1) A bet is an on-course bet for the purposes of this Part 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.
- (2) A bet is an excluded bet for the purposes of this Part if—
- (a) it is not made in or from the United Kingdom, and
 - (b) the facilities used to receive or negotiate the bet or (in the case of pool betting) to conduct the pool betting operations are not capable of being used in or from the United Kingdom.
- (3) The Treasury may by regulations amend subsection (2).

188 Gaming

- (1) In this Part—
- (a) “gaming” means playing a game of chance for a prize, and
 - (b) “game of chance” has the meaning given by section 6(2) of the Gambling Act 2005.
- (2) For the purposes of subsection (1)—

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- (a) “playing a game of chance” is to be read in accordance with section 6(3) of the Gambling Act 2005, and
- (b) “prize” does not include the opportunity to play the game again.

[^{F11}(3) But a game is not a “game of chance” for the purposes of this Part if—

- (a) it can only be played with the participation of two or more persons, and
- (b) no amounts are paid or required to be paid—
 - (i) in respect of entitlement to participate in the game, or
 - (ii) otherwise for, on account of or in connection with participation in the game.]

Textual Amendments

F11 S. 188(3) inserted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(6\)](#)

189 Other definitions

In this Part—

“betting facilities” means facilities for receiving or negotiating bets or conducting pool betting operations;

“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 or herself out or permits himself or herself to be held out, in the course of a business, as a person within paragraph (a);

“the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs;

“operator”, in relation to bets made by means of a totalisator, means the person who, as principal, operates the totalisator;

“promoter”, in relation to any betting, means the person to whom the persons making the bets look for the payment of their winnings, if any;

“remote operating licence” has the same meaning as in the Gambling Act 2005 (see section 67 of that Act);

“winnings”, in relation to any betting, includes winnings of any kind, and references to amount and to payment in relation to winnings are to be read accordingly.

190 Index

The Table lists the places where some of the expressions used in this Part are defined or otherwise explained.

bet	section 183
bet at fixed odds	section 185
bet made for community benefit	section 153

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betting facilities	section 189
bookmaker	section 189
Chapter 1 pool bet	section 134(1) to (4)
Chapter 2 pool bet	section 143(1) to (4)
Chapter 1 stake fund	section 134(5)
Chapter 2 stake fund	section 143(5)
chargeable person	section 155(2)
the Commissioners	section 189
excluded bet	section 187(2)
financial spread bet	section 128(2)
game of chance	section [F ¹² 188(1)(b) and (3)]
gaming	section 188(1)(a)
gaming payment (in Chapter 3)	section 159
gaming prize fund	section 154(2)
gaming provider	section 155(1)
general bet	section 126
non-financial spread bet	section 128(2)
on-course bet	section 187(1)
operator	section 189
ordinary Chapter 1 pool bet	section 134(6)
ordinary Chapter 2 pool bet	section 143(6)
ordinary gaming	section 154(3)
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pooled prize gaming	section 154(2)
pooled stake Chapter 1 pool bet	section 134(5)
pooled stake Chapter 2 pool bet	section 143(5)
promoter	section 189
provision of, and expenditure on, a prize (in sections 156 and 157)	section 160
registrable person	section 170(6)
remote gaming	section 154(1)
remote operating licence	section 189
spread bet	section 128(1)
stake money (in Chapter 1)	section 139
stake money (in Chapter 2)	section 148

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UK person	section 186
winnings (in Chapter 1)	sections 140 and 189
winnings (in Chapter 2)	sections 149 and 189

Textual Amendments

- F12** Words in s. 190 substituted (with effect in accordance with s. 46(9) of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), s. 46\(7\)](#)

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.

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.

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- (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—
- [^{F13}(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.

Textual Amendments

F13 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.

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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.

Changes to legislation:

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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\(2\)\(a\)\(i\)](#)