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SCHEDULES

SCHEDULE 29

Section 197

PART 3: TRANSITIONAL AND SAVING PROVISIONS

Final accounting periods under BGDA 1981

- 1 (1) The final accounting period for the purposes of a person's liability to general betting duty, pool betting duty or remote gaming duty under BGDA 1981 ends with 30 November 2014 (whether or not it would otherwise have ended with that day).
- (2) The Commissioners may by direction make transitional arrangements for the purposes of the final accounting period, and those arrangements may (in particular)
- (a) make provision about the date on which the period begins, and
 - (b) combine what would otherwise be more than one accounting period.
- (3) A direction under this paragraph—
- (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.

Withdrawal of double taxation relief

- 2 (1) The final reconciliation period for the purposes of a person's entitlement to a credit under section 5E, 8ZA or 26IA of BGDA 1981 (double taxation relief) ends with 30 November 2014 (whether or not it would otherwise have ended with that day).
- (2) The Commissioners are not required to entertain a claim for a repayment made under section 5E, 8ZA or 26IA of BGDA 1981 after 30 November 2015.

Post-commencement receipts etc from pre-commencement general or pool betting

- 3 (1) In this paragraph “new accounting period” means an accounting period beginning on or after 1 December 2014.
- (2) Where a bet to which section 2(1) of BGDA 1981 (general bets with bookmaker in the United Kingdom) applies is made with a bookmaker before 1 December 2014, amounts in respect of the bet which fall due to the bookmaker in a new accounting period are to be included among the amounts aggregated at Step 1 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of general bets for that period.
- (3) Where—
- (a) a bet to which section 3(1) of BGDA 1981 (spread bets with bookmaker in the United Kingdom) applies is made with a bookmaker before 1 December 2014, and
 - (b) the bet is a financial spread bet for the purposes of section 3 of BGDA 1981,

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amounts in respect of the bet which fall due to the bookmaker in a new accounting period are to be included among the amounts aggregated at Step 1 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of financial spread bets for that period.

(4) Where—

- (a) a bet to which section 3(1) of BGDA 1981 (spread bets with bookmaker in the United Kingdom) applies is made with a bookmaker before 1 December 2014, and
- (b) the bet is not a financial spread bet for the purposes of section 3 of BGDA 1981,

amounts in respect of the bet which fall due to the bookmaker in a new accounting period are to be included among the amounts aggregated at Step 1 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of non-financial spread bets for that period.

(5) Where a bet by way of pool betting to which section 4(1) of BGDA 1981 applies is made before 1 December 2014 by means of facilities provided by a person, amounts in respect of the bet which fall due to the person in a new accounting period are to be included among the amounts aggregated under section 137(a) of this Act in calculating the person's profits for that period in respect of ordinary Chapter 1 pool bets.

(6) Where a dutiable pool bet (as defined by section 7B of BGDA 1981) is made before 1 December 2014, amounts in respect of the bet which in accordance with section 7D of BGDA 1981 fall due—

- (a) to the operator of the totalisator by means of which the bet is made, or
- (b) to the promoter,

in a new accounting period are to be included among the amounts aggregated under section 146(a) of this Act in calculating that person's profits for that period in respect of ordinary Chapter 2 pool bets.

(7) Section 5(2), (4) and (5) of BGDA 1981 (amounts due: timing and calculation) apply for the purposes of sub-paragraphs (2) to (5).

Post-commencement winnings paid on pre-commencement general or pool betting

4 (1) In this paragraph “transitional accounting period” means an accounting period—

- (a) beginning on or after 1 December 2014, and
- (b) ending on or before 30 November 2018.

(2) Where a bet to which section 2(1) of BGDA 1981 (general bets with bookmaker in the United Kingdom) applies is made with a bookmaker before 1 December 2014, amounts paid by the bookmaker in a transitional accounting period by way of winnings to the person who made the bet are to be included among the amounts aggregated at Step 2 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of general bets for that period.

(3) Where—

- (a) a bet to which section 3(1) of BGDA 1981 (spread bets with bookmaker in the United Kingdom) applies is made with a bookmaker before 1 December 2014, and
- (b) the bet is a financial spread bet for the purposes of section 3 of BGDA 1981,

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amounts paid by the bookmaker in a transitional accounting period by way of winnings to the person who made the bet are to be included among the amounts aggregated at Step 2 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of financial spread bets for that period.

- (4) Where—
- (a) a bet to which section 3(1) of BGDA 1981 (spread bets with bookmaker in the United Kingdom) applies is made with a bookmaker before 1 December 2014, and
 - (b) the bet is not a financial spread bet for the purposes of section 3 of BGDA 1981,

amounts paid by the bookmaker in a transitional accounting period by way of winnings to the person who made the bet are to be included among the amounts aggregated at Step 2 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of non-financial spread bets for that period.

- (5) Where a bet by way of pool betting to which section 4(1) of BGDA 1981 applies is made before 1 December 2014 by means of facilities provided by a person (“the provider”), amounts paid by the provider in a transitional accounting period by way of winnings to the person who made the bet are to be included among the amounts aggregated under section 137(b) of this Act in calculating the provider's profits for that period in respect of ordinary Chapter 1 pool bets.
- (6) Where a dutiable pool bet (as defined by section 7B of BGDA 1981) is made before 1 December 2014, amounts paid—
- (a) by the operator of the totalisator by means of which the bet is made, or
 - (b) by the promoter,
- in a transitional accounting period by way of winnings to the person who made the bet are to be included among the amounts aggregated under section 146(b) of this Act in calculating the profits of the operator, or (as the case may be) the promoter, for that period in respect of ordinary Chapter 2 pool bets.
- (7) Section 5(6) of BGDA 1981 (meaning of “paid”) applies for the purposes of subparagraphs (2) to (5).
- (8) Section 7F of BGDA 1981 (meaning of “paid”) applies for the purposes of subparagraph (6).

*Post-commencement receipts & winnings etc in
the case of pre-commencement remote gaming*

- 5 (1) This paragraph applies where—
- (a) a person (“the provider”) provides facilities for playing a game of chance,
 - (b) the playing of the game is remote gaming for the purposes of remote gaming duty charged by BGDA 1981,
 - (c) the provision of the facilities by the provider is not exempt by virtue of section 26H of BGDA 1981, and
 - (d) the game is begun to be played before 1 December 2014.
- (2) In this paragraph—
- “new accounting period” means any accounting period beginning on or after 1 December 2014;

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- “transitional accounting period” means an accounting period—
- (a) beginning on or after 1 December 2014, and
 - (b) ending on or before 30 November 2018.
- (3) Amounts due to the provider in a new accounting period in respect of entitlement to use the facilities to play the game are to be included among the amounts aggregated under section 157(1)(a) of this Act in calculating the provider's profits in respect of ordinary gaming.
- (4) Amounts in respect of the game that—
- (a) are within section 26E(1)(b) of BGDA 1981 as it applies in relation to the provider, and
 - (b) are staked, or fall due to be paid, in a new accounting period,
- are also to be included among the amounts aggregated under section 157(1)(a) of this Act in calculating the provider's profits in respect of ordinary gaming.
- (5) In the case of each prize in the game that is a prize—
- (a) provided in a transitional accounting period by the provider, and
 - (b) won by a person using the facilities to play the game,
- the value of the prize is to be included among the amounts aggregated under section 157(2) of this Act in calculating the provider's profits for the period in respect of ordinary gaming.
- (6) Section 26F(2) to (7) of BGDA 1981 (provision and value of prizes) apply for the purposes of sub-paragraph (5).

Post-commencement relief for unrelieved pre-commencement losses

- 6 (1) In this paragraph “new accounting period” means an accounting period beginning on or after 1 December 2014.
- (2) Where under section 5 or 5AA(3) of BGDA 1981 a person has a negative amount of net stake receipts for an accounting period ending on 30 November 2014 in respect of bets to which section 2(1) of BGDA 1981 applies, the amount may be carried forward in reduction of the person's profits on general bets for one or more new accounting periods.
- (3) Where under section 5 or 5AA(3) of BGDA 1981 a person has a negative amount of net stake receipts for an accounting period ending on 30 November 2014 in respect of bets—
- (a) to which section 3(1) of BGDA 1981 applies, and
 - (b) which are financial spread bets for the purposes of section 3 of BGDA 1981,
- the amount may be carried forward in reduction of the person's profits on financial spread bets for one or more new accounting periods.
- (4) Where under section 5 or 5AA(3) of BGDA 1981 a person has a negative amount of net stake receipts for an accounting period ending on 30 November 2014 in respect of bets—
- (a) to which section 3(1) of BGDA 1981 applies, and
 - (b) which are not financial spread bets for the purposes of section 3 of BGDA 1981,

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the amount may be carried forward in reduction of the person's profits on non-financial spread bets for one or more new accounting periods.

- (5) Where under section 5 or 5AA(3) of BGDA 1981 a person has a negative amount of net stake receipts for an accounting period ending on 30 November 2014 in respect of bets by way of pool betting to which section 4(1) of BGDA 1981 applies, the amount may be carried forward in reduction of the person's profits on Chapter 1 pool bets for one or more new accounting periods.
- (6) Where under section 7ZA(3) or 7A of BGDA 1981 a person has a negative amount of net pool betting receipts for an accounting period ending on 30 November 2014, the amount may be carried forward in reduction of the person's profits on Chapter 2 pool bets for one or more new accounting periods.
- (7) Where the amount of a person's remote gaming profits (see section 26C(2) of BGDA 1981) for an accounting period ending on or before 30 November 2014 is a negative amount then that amount, so far as it has not been carried forward under section 26G of BGDA 1981 in reduction of the profits of one or more later accounting periods ending on or before 30 November 2014, may be carried forward in reduction of the person's profits on remote gaming (see section 155(4) of this Act) for one or more new accounting periods.

Post-commencement winnings on non-dutiable pre-commencement general or pool betting

- 7 (1) In this paragraph “transitional accounting period” means an accounting period—
- (a) beginning on or after 1 December 2014, and
 - (b) ending on or before 30 November 2018.
- (2) For the purposes of this paragraph, a bet is “non-dutiable” if—
- (a) neither of sections 2(1) and 3(1) of BGDA 1981 applies to it,
 - (b) it is not a bet by way of pool betting on which general betting duty is charged under section 4(1) of BGDA 1981, and
 - (c) it is not a dutiable pool bet as defined by section 7B of BGDA 1981.
- (3) Where—
- (a) a non-dutiable bet is made with a bookmaker before 1 December 2014, and
 - (b) the bet is a general bet as defined by section 126 of this Act,
- amounts paid by the bookmaker in a transitional accounting period by way of winnings to the person who made the bet may be included among the amounts aggregated at Step 2 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of general bets for that period.
- (4) Where—
- (a) a non-dutiable bet is made with a bookmaker before 1 December 2014, and
 - (b) the bet is a financial spread bet as defined by section 128 of this Act,
- amounts paid by the bookmaker in a transitional accounting period by way of winnings to the person who made the bet may be included among the amounts aggregated at Step 2 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of financial spread bets for that period.
- (5) Where—
- (a) a non-dutiable bet is made with a bookmaker before 1 December 2014, and
 - (b) the bet is a non-financial spread bet as defined by section 128 of this Act,

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amounts paid by the bookmaker in a transitional accounting period by way of winnings to the person who made the bet may be included among the amounts aggregated at Step 2 in section 131 of this Act in calculating the bookmaker's ordinary profits in respect of non-financial spread bets for that period.

- (6) Where—
- (a) a non-dutiable bet is made with a bookmaker before 1 December 2014, and
 - (b) the bet is a Chapter 1 pool bet as defined by section 134 of this Act,
- amounts paid by the bookmaker in a transitional accounting period by way of winnings in respect of the bet may be included among the amounts aggregated under section 137(b) of this Act in calculating the bookmaker's profits for that period in respect of ordinary Chapter 1 pool bets.
- (7) Where—
- (a) a non-dutiable bet is made with a bookmaker before 1 December 2014, and
 - (b) the bet is a Chapter 2 pool bet as defined by section 143 of this Act,
- amounts paid by or on behalf of the bookmaker in a transitional accounting period by way of winnings in respect of the bet may be included among the amounts aggregated under section 146(b) of this Act in calculating the bookmaker's profits for that period in respect of ordinary Chapter 2 pool bets.
- (8) Section 140 of this Act (meaning of “winnings”) applies for the purposes of sub-paragraphs (3) to (6).
- (9) Section 149 of this Act (meaning of “winnings”) applies for the purposes of sub-paragraph (7).

Post-commencement winnings on non-dutiable pre-commencement remote gaming

- 8 (1) In this paragraph “transitional accounting period” means an accounting period—
- (a) beginning on or after 1 December 2014, and
 - (b) ending on or before 30 November 2018.
- (2) Sub-paragraph (3) applies where—
- (a) under arrangements between a chargeable person (as defined by section 155(2)) and another person (“the provider”), the chargeable person participates in playing a game of chance,
 - (b) the game is begun to be played before 1 December 2014,
 - (c) the chargeable person's participation in playing the game under the arrangements is remote gaming (as defined by section 154(1)) which is ordinary gaming (as defined by section 154(3)),
 - (d) remote gaming duty under section 26B of BGDA 1981 is not charged on the provision of any facilities—
 - (i) used by the chargeable person to play the game, and
 - (ii) provided by the provider, and
 - (e) the condition in paragraph (d) is not met only by virtue of section 26H of BGDA 1981 (exemptions).
- (3) The value of any prize—
- (a) provided by or on behalf of the provider in a transitional accounting period, and

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- (b) won by the chargeable person as a result of participating in playing the game under the arrangements,
may be included among the values aggregated under section 157(2) in calculating the provider's expenditure for the period on prizes in respect of ordinary gaming.
- (4) Section 160 (provision and value of prizes) applies for the purposes of sub-paragraph (3).

Saving for amendments and repeals made by Schedule 28

- 9 (1) The amendments and repeals made by Schedule 28 do not affect—
- (a) the operation on and after 1 December 2014 of any enactment amended or repealed by that Schedule, as the enactment stood immediately before that date, for the purposes of accounting periods for general betting duty, pool betting duty or remote gaming duty that end before that date, or for the purposes of entitlement to double taxation relief for such accounting periods,
 - (b) the operation on and after that date of any regulations or orders made, directions given or notices published under BGDA 1981 before that date so far as they relate to any of those duties (but see paragraph (c)),
 - (c) the exercise on and after that date of any power of the Commissioners or the Treasury under BGDA 1981 as saved by paragraph (a), including (in particular) any such power to make, amend, revoke, publish, revise or replace regulations, orders, directions or notices,
 - (d) the charges under sections 2(1), 3(1) and 4(1) of BGDA 1981 on bets made before that date,
 - (e) the charge under section 5AB of BGDA 1981 so far as relating to bets determined before that date,
 - (f) the charge under section 7 of BGDA 1981 so far as relating to net pool betting receipts for accounting periods ending before that date, or
 - (g) the charges under sections 17 and 26B of BGDA 1981 so far as relating to games of chance that began to be played before that date.
- (2) Sub-paragraph (1)—
- (a) has effect subject to the preceding provisions of this Schedule, and
 - (b) does not prejudice the generality of section 16(1) of the Interpretation Act 1978.

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