



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

[^{F1} General betting duty

Textual Amendments

- F1** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1](#); [S.I. 2001/3089, art. 2](#)

^{F2} **The duty**

A duty of excise to be known as general betting duty shall be charged in accordance with sections 2 to 5D.

Textual Amendments

- F2** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1](#); [S.I. 2001/3089, art. 2](#)

^{F3} **Bookmakers: general bets**

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

(2) Subsection (1) does not apply to—

- (a) an on-course bet,
- (b) a spread bet, [^{F4F5} . . .]
- (c) a bet made by way of pool betting, [^{F6}, or]^{F7} . . .

Status: Point in time view as at 01/06/2009.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

[a bet made using a gaming machine, within the meaning of section 23 of the Value Added Tax Act 1994.]

(d)

(3) The amount of duty charged in respect of bets made with a bookmaker in an accounting period shall be 15 per cent. of the amount of his net stake receipts for that period.

Textual Amendments

- F3 Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, Sch. 1; S.I. 2001/3089, art. 2
F4 Word in s. 2(2)(b) inserted (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by Finance Act 2002 (c. 23), s. 12, Sch. 4 Pt. 1 para. 3(a)
F5 Word in s. 2(2) repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 2
F6 S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of Finance Act 2006 (c. 25), s. 9(1)(2)
F7 S. 2(2)(d) and preceding word repealed (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by Finance Act 2002 (c. 23), ss. 12, 141, Sch. 4 Pt. 1 para. 3(b), Sch. 40 Pt. 1(4)
F8 S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of Finance Act 2006 (c. 25), s. 9(1)
F9 S. 2(2)(d) and preceding word repealed (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by Finance Act 2002 (c. 23), ss. 12, 141, Sch. 4 Pt. 1 para. 3(b), Sch. 40 Pt. 1(4)

F103 Bookmakers: spread bets

(1) General betting duty shall be charged on a spread bet made with a bookmaker who—
(a) is in the United Kingdom, F11 . . .
(b) F11

[F12(2) A bet is a spread bet 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.]

(3) The amount of duty charged under subsection (1) in respect of spread bets made with a bookmaker in an accounting period shall be—
(a) 3 per cent. of the amount of his net stake receipts in respect of financial spread bets for that period (if any), plus
(b) 10 per cent. of the amount of his net stake receipts in respect of other spread bets for that period (if any).

(4) A “financial spread bet” is a spread bet the subject of which is a financial matter.

(5) The Commissioners may by order provide that a specified matter—
(a) shall be treated as a financial matter for the purpose of subsection (4), or
(b) shall not be treated as a financial matter for that purpose.

Textual Amendments

- F10 Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, Sch. 1; S.I. 2001/3089, art. 2

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F11 S. 3(1)(b) and preceding word repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, Sch. 25 paras. 4(2), 23, [Sch. 27 Pt. 6\(3\)](#)

F12 S. 3(2) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), s. 105, [Sch. 25 paras. 4\(3\)](#), 23

[^{F13}4 Pool betting on horse and dog races

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

Textual Amendments

F13 S. 4 substituted (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 15\(2\)](#)

^{F14}5 Net stake receipts

- (1) For the purposes of a charge under a provision of sections 2 to 4 in respect of the class of bets to which the provision applies, the amount of a person's net stake receipts for an accounting period is X minus Y, where—
 - (a) X is the aggregate of amounts which fall due to that person in the accounting period in respect of bets of that class made with him, and
 - (b) Y is the aggregate of amounts paid by the person in that period by way of winnings to persons who made bets of that class with him (irrespective of when the bets were made or determined).
- (2) Where—
 - (a) a person makes a bet other than a spread bet, and
 - (b) the sum which he will lose if unsuccessful is known when the bet is made, that sum shall be treated for the purposes of subsection (1)(a) as falling due when the bet is made (irrespective of when it is actually paid or required to be paid).
- (3) Where the amount of a person's net stake receipts is zero or a negative amount, it shall be disregarded for the purposes of sections 2 to 4 [^{F15}except as provided for by section 5AA] .
- (4) In calculating an amount due to a person in respect of a bet, no deduction shall 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.

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- (5) Where a person makes a bet in pursuance of an offer which permits him to pay nothing or less than the amount which he would have been required to pay without the offer, he shall be treated for the purposes of this section as being due to pay that amount—
- (a) to the person with whom the bet is made, and
 - (b) at the time when the bet is made.
- (6) For the purpose of subsection (1)(b)—
- (a) the reference to paying an amount to a person includes a reference to holding it in an account if the person is notified that the amount is being held for him in the account and that he is entitled to withdraw it on demand,
 - (b) the return of a stake shall be treated as a payment by way of winnings, and
 - (c) only payments of money shall be taken into account.
- (7) In the application of this section to a charge under ^{F16}section 4(1), a reference to bets made with a person shall be treated as a reference to bets made by means of facilities provided by him.

Textual Amendments

- F14** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1](#); [S.I. 2001/3089, art. 2](#)
- F15** Words in s. 5(3) inserted (with application as mentioned in [s. 6\(6\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(2\)](#)
- F16** Words in s. 5(7) substituted (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 15\(3\)](#)

^{F17}5AA Relief for losses

- (1) This section applies where the amount of a person's net stake receipts for an accounting period in respect of a class of bets (calculated in accordance with section 5(1)) is a negative amount.
- (2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net stake receipts in respect of the same class of bets for that period.
- (3) If the amount of those net stake receipts for that following accounting period—
- (a) is not a positive amount, or
 - (b) is less than the amount carried forward,
- the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net stake receipts for that period in respect of the same class of bets.

Textual Amendments

- F17** S. 5AA inserted (with application as mentioned in [s. 6\(6\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)

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F18 5AB 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 shall be charged on the amounts (“commission charges”) that the parties to the bet are charged, whether by deduction from winnings or otherwise, for using those facilities.
- (3) No deductions shall be allowed from commission charges.
- (4) The amount of duty charged under this section in respect of bets determined in an accounting period shall be 15 per cent of the commission charges relating to those bets.
- (5) For the purposes of this section, and section 5B(4) so far as relating to this section, a person who arranges for facilities relating to a bet to be provided by another person shall be treated as providing them himself (and the other person shall not).]]

Textual Amendments

- F17** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)
- F18** S. 5AB inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(2\)](#)

F19 5A

F20

Textual Amendments

- F19** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1; S.I. 2001/3089, art. 2](#)
- F20** S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 6\(4\), 216, Sch. 43 Pt. 1\(1\)](#)

F21 5B Liability to pay

- [^{F22}(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 5AB, bets determined in an accounting period,
- shall become 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 shall be paid—
 - (a) when it becomes due, and
 - (b) by the bookmaker.

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- (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 a [^{F23}general betting operating licence (in Great Britain), or a bookmaker's permit (in Northern Ireland),] for the business in the course of which the bets were made;
 - (b) a person responsible for the management of that business;
 - (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 [^{F24}section 4(1)] [^{F25}or 5AB] the general betting duty shall be paid—
- (a) when it becomes due, and
 - (b) by the person who provides the facilities.
- (5) This section is without prejudice to paragraph 2 of Schedule 1 to this Act or regulations made under it.

Textual Amendments

- F21** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F22** S. 5B(1) substituted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(a)**
- F23** Words in s. 5(3)(a) substituted (1.9.2007) by **Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 5, 23; S.I. 2007/2532, art. 2**
- F24** Words in s. 5B(4) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**
- F25** Words in s. 5B(4) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(b)**

^{F26}5C 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 [^{F27}, 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).

[^{F28}In paragraph (a) “betting-exchange business” means a business such as is mentioned in section 5AB(1).]

- (2) ^{F29}
- (3) ^{F29}
- (4) ^{F29} . . . , for the purposes of sections 2 to 5B—
- (a) the bet shall 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 shall be treated as a bookmaker in respect of the bet,

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- (c) the aggregate of amounts due to be paid by the bettor in respect of the bet shall 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 shall be disregarded), and
 - (d) a sum paid by the bet-taker by way of winnings in respect of the bet shall 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 shall be disregarded).
- (5) This section does not apply—
- (a) to bets made by way of pool betting, ^{F30} . . .
 - (b) ^{F30}
- (6) 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 shall be treated as the bet-taker.

Textual Amendments

- F26** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**
- F27** Words in s. 5C(1)(a) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(4)(a)**
- F28** Words in s. 5(3) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(4)(b)**
- F29** S. 5C(2)(3) repealed (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), ss. 7(4)(c), 216, Sch. 43 Pt. 1(1)**
- F30** S. 5C(5)(b) and preceding word repealed (19.7.2007) by **Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 6, 23, Sch. 27 Pt. 6(3)**

^{F31}**5D Accounting period**

- (1) For the purposes of sections 2 to 5C—
- (a) each calendar month is an accounting period, but
 - (b) the Commissioners may provide in regulations under paragraph 2 of Schedule 1 to this Act for some other specified period to be an accounting period.
- (2) Regulations made by virtue of subsection (1)(b) may—
- (a) make provision which applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.

Textual Amendments

- F31** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by 2001 c. 9, s. 6, **Sch. 1**; S.I. 2001/3089, **art. 2**

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[^{F32}Pool betting duty]

Textual Amendments

F32 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

[^{F33}6

The duty

A duty of excise to be known as pool betting duty shall be charged in accordance with sections 7 to 8C.

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

7 Duty charged on net pool betting receipts

- (1) If the amount of a person's net pool betting receipts for an accounting period is greater than zero, pool betting duty is charged on those receipts.
- (2) The amount of that duty is 15 per cent of the amount of the receipts.

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 12, [Sch. 4 Pt. 1 para. 2](#)

[^{F34}7ZA

Relief for losses

- (1) This section applies where the amount of a person's net pool betting receipts for an accounting period is a negative amount.
- (2) That amount shall be carried forward to the following accounting period and, to the extent that it does not exceed it, deducted from the amount of the person's net pool betting receipts for that period.
- (3) If the amount of the net pool betting receipts for that following accounting period—
 - (a) is not a positive amount, or
 - (b) is less than the amount carried forward,

the amount carried forward or, as the case may be, the balance of it shall be treated for the purposes of this section as if it were a negative amount of net pool betting receipts for that period.]

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Textual Amendments

- F33** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)
- F34** S. 7ZA inserted (with application as mentioned in [s. 6\(6\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 6\(5\)](#)

7A Calculating net pool betting receipts

For the purposes of section 7, the amount of a person's net pool betting receipts for an accounting period is—

$$S + E - W$$

where—

S is the aggregate of amounts falling due to the person in the accounting period in respect of dutiable pool bets,

E is the aggregate of expenses and profits falling within section 7E(2) that are attributable to the accounting period, and

W is the aggregate of amounts paid by the person in the accounting period by way of winnings on dutiable pool bets (irrespective of when the bets were made or determined).

Textual Amendments

- F33** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7B Net pool betting receipts: meaning of “dutiable pool bet”

- (1) For the purposes of a calculation under section 7A of the amount of a person's net pool betting receipts for any accounting period, a bet (wherever made) is a “dutiable pool bet” if—
 - (a) the bet is made by way of pool betting, and
 - (b) the following conditions are satisfied.
- (2) The first condition is that—
 - (a) the bet is made by means of a totalisator situated in the United Kingdom and that person is the operator, or
 - (b) ^{F35} . . . that person is the promoter and is in the United Kingdom.
- (3) The second condition is that the bet is not—
 - ^{F36}(a) made wholly in relation to horse racing or dog racing,]
 - (c) made for community benefit.

Status: Point in time view as at 01/06/2009.

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- (4) The third condition is that if the bet was made before 31st March 2002, at least one event to which it relates takes place on or after that date.

Textual Amendments

- F33** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)
- F35** Words in [s. 7B\(2\)\(b\)](#) repealed (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004](#), [ss. 15\(4\)\(a\)](#), [326](#), {[Sch. 42 Pt. 1\(2\)](#)}
- F36** [S. 7B\(3\)\(a\)](#) substituted (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) for [s. 7B\(3\)\(a\)\(b\)](#) by [Finance Act 2004](#), {[s. 15\(4\)\(b\)](#)}

7C Net pool betting receipts: calculating stake money

- (1) This section applies for the purpose of calculating S in a calculation under section 7A.
- (2) Any payment that entitles a person to make a bet shall, if he makes the bet, be treated as stake money on the bet.
- (3) All payments made—
- for or on account of or in connection with bets that are dutiable pool bets for the purposes of the calculation,
 - in addition to the stake money, and
 - by the persons making the bets,
- shall be treated as amounts due in respect of the bets except in so far as the contrary is proved by the person whose net pool betting receipts are being calculated.

Textual Amendments

- F33** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7D Net pool betting receipts: when stakes etc fall due

- (1) Subsections (2) to (5) apply for the purpose of calculating S in a calculation under section 7A but have effect subject to any regulations under subsection (6).
- (2) Where—
- a person makes a bet, and
 - the bet relates to a single event, or to two or more events all taking place on the same day,
- any sum due to a person in respect of the bet shall be treated as falling due on the day on which the event or events take place.
- (3) Where—
- a person makes a bet, and
 - subsection (2) does not apply,

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any sum due to a person in respect of the bet shall (subject to subsection (5)) be treated as falling due when the bet is made.

- (4) Subsections (2) and (3) have effect in relation to a sum irrespective of when it is actually paid or required to be paid (even where a sum that those subsections require to be treated as falling due on or after 31st March 2002 was actually paid, or required to be paid, before that date).
- (5) As respects a bet made before 31st March 2002 that relates to events at least one of which takes place before that date and at least one of which takes place on or after that date, any sum paid on or after that date in respect of the bet shall be treated as falling due when it is paid.
- (6) The Commissioners may by regulations make provision as to when any sum due to a person in respect of a bet is to be treated as falling due for the purpose of calculating S in a calculation under section 7A.
- (7) Provision made by regulations under subsection (6) may not provide for a sum due to a person 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.
- (8) Regulations made under subsection (6) may—
 - (a) make provision that applies generally or only in relation to a specified description of bet;
 - (b) make different provision for different purposes;
 - (c) make provision relating to bets made before the regulations are made (including bets made before the passing of the Finance Act 2002);
 - (d) make transitional provision.

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7E Net pool betting receipts: expenses and profits

- (1) Subsections (2) and (3) apply for the purpose of calculating E in a calculation under section 7A.
- (2) The expenses and profits falling within this subsection are (subject to subsection (3))
—
 - (a) those of the person whose net pool betting receipts are being calculated, and
 - (b) those of any other person concerned with or benefiting from the promotion of the betting concerned.
- (3) Expenses and profits do not fall within subsection (2) so far as they are—
 - (a) provided out of amounts due, in respect of bets that are dutiable pool bets for the purposes of the calculation, to the person whose net pool betting receipts are being calculated, or
 - (b) referable to matters other than—

Status: Point in time view as at 01/06/2009.

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- (i) the promotion or management of the betting concerned, or
 - (ii) activities ancillary to, or connected with, such promotion or management.
- (4) The Commissioners may by regulations make provision as to the accounting period to which expenses and profits falling within subsection (2) are to be treated as attributable for the purpose of calculating E in a calculation under section 7A.
- (5) Regulations made under subsection (4) may—
- (a) make provision that applies generally or only in relation to a specified description of bet;
 - (b) make different provision for different purposes;
 - (c) make provision applying in respect of expenses incurred, and profits accruing, before the regulations are made (including any incurred or accruing before the passing of the Finance Act 2002);
 - (d) make transitional provision.

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

7F Net pool betting receipts: calculating winnings

- (1) Subsections (2) to (5) apply for the purpose of calculating W in a calculation under section 7A.
- (2) The reference to paying an amount to a person includes a reference to holding it in an account if the person is notified that the amount is being held for him in the account and that he is entitled to withdraw it on demand.
- (3) The return of a stake shall be treated as a payment by way of winnings.
- (4) Only payments of money shall be taken into account.
- (5) Where a bet made before 31st March 2002 relates to events at least one of which takes place before that date and at least one of which takes place on or after that date, no account shall be taken of any payment by way of winnings on the bet.
- (6) The Commissioners may by regulations make provision as to when amounts paid by way of winnings are to be treated as being paid for the purposes of calculating W in a calculation under section 7A.
- (7) Regulations made under subsection (6) may—
 - (a) make provision that applies generally or only in relation to a specified description of bet;
 - (b) make different provision for different purposes;
 - (c) make provision applying in respect of amounts paid before the regulations are made (including amounts paid before the passing of the Finance Act 2002);
 - (d) make transitional provision.

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Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

8 Payment and recovery

- (1) Pool betting duty charged on a person's net pool betting receipts for an accounting period—
 - (a) becomes due at the end of the period,
 - (b) shall be paid by the person, and
 - (c) shall, subject to any regulations under subsection (3) and any directions under paragraph 3 of Schedule 1 to this Act, be paid when it becomes due.
- (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 person on whose net pool betting receipts the duty is charged (“the primary payer”);
 - (b) a person responsible for the management of any business in the course of which any bets have been made that are dutiable pool bets for the purposes of calculations under section 7A of the amount of the primary payer's net pool betting receipts 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.
- (3) The Commissioners may by regulations—
 - (a) make provision as to when pool betting duty is to be paid (including provision repealing paragraph 3 of Schedule 1 to this Act and the reference to that paragraph in subsection (1)(c));
 - (b) make provision as to how pool betting duty is to be paid.
- (4) Regulations made under subsection (3) may—
 - (a) make provision that applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

8A Meaning of “bet made for community benefit” in sections 6 to 8

- (1) For the purposes of sections 6 to 8 (but subject to any direction under subsection (3)), a bet is made “for community benefit” if—

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- (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 gain.
- (6) In this section “society” includes any club, institution, organisation or association of persons, by whatever name called.

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

8B Meaning of “accounting period” in sections 6 to 8

- (1) For the purposes of sections 6 to 8—
- (a) each period that ends with the last Saturday in a calendar month, and begins with the Sunday immediately following the previous such Saturday, is an accounting period, but
 - (b) the Commissioners may by regulations make provision for some other specified period to be an accounting period.
- (2) Regulations made under subsection (1)(b) may—
- (a) make provision that applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.

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Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

8C Meaning of “bet” in sections 6 to 8A

- (1) For the purposes of sections 6 to 8A, “bet” does not include the taking of a ticket or chance in a lottery.
- (2) 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 shall be treated as bets for the purposes of sections 6 to 8A notwithstanding that the power is not exercised.
- (3) Subsection (2) has effect subject to section 12(3).
- (4) Where any payment entitles a person to take part in a transaction that is, on his part only, not a bet made by way of pool betting by reason of his not in fact making any stake as if the transaction were such a bet, the transaction shall be treated as such a bet for the purposes of pool betting duty (and section 7C(3) shall apply to any such payment).]

Textual Amendments

F33 Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in [s. 12\(3\)](#) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), [s. 12](#), [Sch. 4 Pt. 1 para. 2](#)

General

9 Prohibitions for protection of revenue.

F37

Textual Amendments

F37 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), [ss. 340, 356, 358](#), [Sch. 17](#) (with [ss. 352, 354](#)); [S.I. 2006/3272](#), [art. 2\(4\)](#) (subject to [arts. 3-5](#)) (with transitional provisions in [art. 6](#), [Sch. 4](#))

[^{F38}9A Further prohibitions for protection of revenue: overseas bet-brokers

F39]

Textual Amendments

F38 S. 9A inserted (25.7.2002) by [Finance Act 2002 \(c. 23\)](#), [s. 14\(1\)\(5\)](#)

Status: Point in time view as at 01/06/2009.

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F39 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

[
F40 **9B** **Offences under sections 9 and 9A: penalties**
F41]

Textual Amendments

F40 S. 9B inserted (24.7.2002 with application as mentioned in s. 14(6) of the inserting Act) by [Finance Act 2002 \(c. 23\)](#), [s. 14\(2\)](#)

F41 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 340, 356, 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

10 Definition of pool betting.

(1) For the purposes of this Part of this Act, a bet shall be deemed to be made by way of pool betting unless it is a bet at fixed odds, and, in particular, bets shall be held to be 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 shall be, or be a share of, or 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, or
- (b) on terms that the winnings of such of those persons as are winners shall be, or shall 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 shall, to any extent, be at the discretion of the promoter or some other person.

(2) A bet is a bet at fixed odds within the meaning of this section only if each of the persons making it knows or can know, at the time he makes it, the amount he will win, except in so far as that amount is to depend on the result of the event or events betted on, or on any such event taking place or producing a result, or on the numbers taking part in any such event, or on the starting prices or totalisator odds for any such event, or on there being totalisator odds on any such event, or on the time when his bet is received by any person with or through whom it is made.

In this subsection—

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

[^{F42}“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.]

(3) A bet made with or through a person carrying on a business of receiving or negotiating bets, being a bet made in the course of that business, shall be deemed not to be a bet at fixed odds within the meaning of this section if the winnings of the person by whom it is so made consist or may consist wholly or in part of something other than money.

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- (4) Where a person carries on a business of receiving or negotiating bets and there is or has been issued in connection with that business any advertisement or other publication calculated to encourage in persons making bets of any description with or through him a belief that the bets are made on the basis mentioned in subsection (1)(c) above, then any bets of that description subsequently made with or through him in the course of that business shall be deemed for the purposes of this section to be made on that basis.

Textual Amendments

F42 Words in s. 10(2) substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 15\(6\)](#)

11 Definition of coupon betting.

F43

Textual Amendments

F43 S. 11 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), [ss. 12\(1\)\(2\)\(6\)](#), 141, [Sch. 4 Pt. 1 para. 8](#), [Sch. 40 Pt. 1\(4\)](#)

12 Supplementary provisions.

- (1) Where particulars of an intended bet on which general betting duty or pool betting duty would be chargeable and the stake on that bet are collected for transmission to the person by whom that duty would fall to be paid by some other person, whether or not a bookmaker, who holds himself out as available for so collecting and transmitting them, but are in fact not so transmitted, the bet shall be deemed to have been made but the duty in respect of it shall be paid by that other person.
- (2) The provisions of Schedule 1 to this Act (supplementary provisions as to betting duties) shall have effect.
- (3) In sections 1 to 10 above ^{F44} . . . , in subsection (1) above and in paragraph 10 of Schedule 1 to this Act, “bet” does not include any bet made or stake hazarded in the course of, or incidentally to, any gaming.
- (4) In this Part of this Act—
 - [^{F45}“betting office licence”—
 - (a) ^{F46}
 - (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the ^{M1}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;
[^{F47}“bookmaker” means a person who—
 - (a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or
 - (b) holds himself out or permits himself to be held out, in the course of a business, as a person within paragraph (a);]“bookmaker’s permit”—

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- (a) ^{F48}
- (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;]

^{F49}

[^{F50}“general betting operating licence” has the same meaning as in Part 5 of the Gambling Act 2005 (see section 65(2)(c));]

[^{F51}“on-course bet” has the meaning given by subsection (4A);]

“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;

[^{F52F53}

^{F49}

^{F49}

- (a) in Great Britain, has the meaning given by section 55(1) of the said Act of 1963, and
- (b) in Northern Ireland, has the meaning given by Article 2(2) of the said Order of 1985;]

“winnings” includes winnings of any kind, and references to amount and to payment in relation to winnings shall be construed accordingly;

^{F54}

[A bet is an on-course bet for the purposes of this Part of this Act if it—

- ^{F55}(4A) (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.]

(5) In this Part of this Act references to this Part of this Act include Schedule 1 to this Act.]

Textual Amendments

- F44** Words in s. 12(3) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, [Sch. 4 Pt. 1 para. 9](#), [Sch. 40 Pt. 1\(4\)](#)
- F45** Definitions “betting office licence”, “bookmaker” and “bookmaker’s permit” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(a\)](#)
- F46** S. 12(4): words in definition of “betting office license” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(2\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F47** S. 12(4): definition of “bookmaker” substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(7)(a)}
- F48** S. 12(4): words in definition of “bookmaker’s permit” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(3\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F49** S. 12(4): definitions of “meeting”, “totaliser” and “track” repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 para. 7\(5\)](#), [Sch. 27 Pt. 6\(3\)](#)
- F50** S. 12(4): definition of “general betting operating licence” inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, [Sch. 25 paras. 7\(4\), 23](#); [S.I. 2007/2532](#), [art. 2](#)

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- F51** S. 12(4): definition of "on-course bet" substituted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004, {s. 15(7)(b)}
- F52** Definitions "sponsored pool betting", "totaliser" and "track" inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 4(b)**
- F53** S. 12(4): definition of "sponsored pool betting" repealed (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004, ss. 15(7)(c), 326, {Sch. 42 Pt. 1(2)}
- F54** Words repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 4(c), **Sch. 23 Pt. III** Notes (a)(b)
- F55** S. 12(4A) inserted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004, {s. 15(8)}

Modifications etc. (not altering text)

- C1** S. 12 applied (17.10.1994) by S.I. 1994/2679, **art. 3**.

Marginal Citations

- M1** S.I. 1985/1204 (N.I. 11).

PART II

GAMING DUTIES

Gaming licence duty

^{F56} **13**

Textual Amendments

- F56** S. 13 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10).

^{F57} **14**

Textual Amendments

- F57** S. 14 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F58} **15**

Textual Amendments

- F58** S. 15 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F59} **16**

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Textual Amendments

F59 S. 16 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

[^{F60}17 **Bingo duty**

- (1) A duty of excise, to be known as bingo duty, shall be charged—
 - (a) on the playing of bingo in the United Kingdom, and
 - (b) at the rate of 15 per cent of a person's bingo promotion profits for an accounting period.
- (2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.
- (3) The amount of a person's bingo promotion profits for an accounting period is—
 - (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
 - (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).
- (4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.
- (5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.

Textual Amendments

F60 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

18 Accounting period

- (1) For the purposes of section 17 an accounting period ends, and another begins, at the end of the last Sunday in each calendar month.
- (2) But regulations under paragraph 9 of Schedule 3 to this Act may make provision in place of subsection (1) for the purposes of the application of section 17 to specified persons or in specified circumstances.
- (3) Regulations made by virtue of subsection (2) may make transitional provision.

Textual Amendments

F60 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

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19 Bingo receipts

- (1) A person has bingo receipts for an accounting period if payments fall due in the period in respect of entitlement to participate in bingo promoted by him.
- (2) The amount of the person's bingo receipts for the accounting period is the aggregate of those payments.
- (3) For the purposes of subsections (1) and (2)—
 - (a) an amount in respect of entitlement to participate in a game of bingo is to be treated as falling due in the accounting period in which the game is played,
 - ^{F61}(b)
 - (c) it is immaterial whether an amount falls due to be paid to the promoter or to another person,
 - (d) it is immaterial whether an amount is described as a fee for participation, as a stake, or partly as one and partly as the other, and
 - (e) where a sum is paid partly in respect of entitlement to participate in a game of bingo and partly in respect of another matter—
 - (i) such part of the sum as is applied to, or properly attributable to, entitlement to participate in the game shall be treated as an amount falling due in respect of entitlement to participate in the game, and
 - (ii) the remainder shall be disregarded.

Textual Amendments

F60 Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

F61 S. 19(3)(b) omitted (27.4.2009 retrospective) by virtue of Finance Act 2009 (c. 10), s. 113(5)(a)(6)

20 Expenditure on bingo winnings

- (1) A person's expenditure on bingo winnings for an accounting period is the aggregate of the values of prizes provided by him in that period by way of winnings at bingo promoted by him.
- (2) Where a prize is obtained by the promoter from a person not connected with him, the cost to the promoter shall be treated as the value of the prize for the purpose of subsection (1).
- (3) 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
 - (c) does not fall within subsection (2),the specified amount is the value of the voucher for the purpose of subsection (1).
- (4) Where a prize is a voucher (whether or not it falls within subsection (2)) it shall be treated as having no value for the purpose of subsection (1) if—
 - (a) it does not satisfy subsection (3)(a) and (b), or

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- (b) its use as described in subsection (3)(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 (3)(b).
- (5) In the case of a prize which—
- (a) is neither money nor a voucher, and
 - (b) does not fall within subsection (2),
- the value of the prize for the purpose of subsection (1) is—
- (i) the amount which the prize would cost the promoter if obtained from a person not connected with him, or
 - (ii) where no amount can reasonably be determined in accordance with subparagraph (i), nil.
- (6) For the purpose of this section—
- (a) a reference to connection between two persons shall be construed in accordance with section 839 of the Income and Corporation Taxes Act 1988 (connected persons), and
 - (b) an amount paid by way of value added tax on the acquisition of a thing shall 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).

Textual Amendments

F60 Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)

Modifications etc. (not altering text)

C2 S. 20(2)-(6)(a) applied (with modifications) (1.9.2007) by [1997 c. 16, s. 11\(10A\)](#) as inserted by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 18\(3\), 23; S.I. 2007/2532, art. 2](#)

20A Combined bingo

- (1) A game of bingo is “combined bingo” if—
- (a) ^{F62}
 - (b) it is played in more than one place and promoted by more than one person.
- (2) Payments made in respect of entitlement to participate in combined bingo shall be treated for the purposes of section 19(1) as bingo receipts only of the first promoter to whom (or at whose direction) they are paid.
- (3) Where money representing stakes hazarded at combined bingo is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”)—
- (a) the money shall not be treated as a bingo receipt of the second promoter for the purposes of section 19(1),
 - (b) the payment shall be treated as expenditure of the first promoter on bingo winnings for the accounting period for the purposes of section 20(1), and
 - (c) no subsequent payment of all or part of the money shall be treated as expenditure on bingo winnings for the purposes of section 20(1) (whether paid by the second promoter to another person, by the first promoter having received it from the second promoter, or otherwise).

Status: Point in time view as at 01/06/2009.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (4) Subsections (2) and (3) shall apply only where the combined bingo is played entirely in the United Kingdom.

Textual Amendments

- F60** Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)
- F62** S. 20A(1)(a) and word repealed (1.9.2007) by Finance Act 2007 (c. 11), ss. 105, 114, Sch. 25 paras. 8, 23, Sch. 27 Pt. 6(3); S.I. 2007/2532, art. 2

20B Carrying losses forward

- (1) Where the calculation of a person's bingo promotion profits for an accounting period results in a negative amount ("the loss")—
- (a) no bingo duty shall be chargeable in respect of that accounting period, and
 - (b) for the purpose of section 17(3), the amount of the person's expenditure on bingo winnings for the next accounting period shall be increased by the amount of the loss.
- (2) Subsection (1) applies to an accounting period whether or not the loss results wholly or partly from the previous application of that subsection.

Textual Amendments

- F60** Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by Finance Act 2003 (c. 14), s. 9(1)

20C Supplementary

- (1) Part 2 of Schedule 3 to this Act (bingo duty: supplementary) shall have effect.
- (2) In sections 17 to 20B above, this section and Schedule 3—
- “bingo” includes any version of that game, whatever name it is called,
 - [^{F63}“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
 - [^{F64}“licensed bingo”—
 - (a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
 - (b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,] - “prize” means anything won at bingo, and
 - “United Kingdom” includes the territorial sea of the United Kingdom.
- (3) For the purposes of those provisions, except in relation to combined bingo, the promoter of a game of bingo is—
- (a) in the case of licensed bingo, the holder of the licence, and
 - (b) in the case of non-licensed bingo, the person who provides the facilities for the game.

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- (4) For the purposes of those provisions in relation to combined bingo a person promotes a game of bingo if he is wholly or partly responsible for organising it or for providing facilities for it.
- (5) In those provisions a reference to entitlement to participate in a game of bingo includes a reference to an opportunity to participate in a game of bingo in respect of which a charge is made (whether by way of a fee for participation, a stake, or both).
- (6) In proceedings relating to bingo duty under the customs and excise Acts an averment in any process that a particular game is a version of bingo shall, until the contrary is proved, be sufficient evidence that it is.]

Textual Amendments

- F60** Ss. 17-20C substituted (with effect as mentioned in s. 9(10) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F63** S. 20C: definition of "bingo premises licence" inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(2\), 23; S.I. 2007/2532, art. 2](#)
- F64** S. 20C: definition of "licensed bingo" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(3\), 23; S.I. 2007/2532, art. 2](#)

Gaming machine licence duty

[^{F65}21 Gaming machine licence duty.

- (1) Except in the cases specified in Part I of Schedule 4 to this Act, no [^{F66}amusement machine] (other than [^{F67}an excepted machine]) shall be provided [^{F68}for play] on any premises situated in [^{F69}the United Kingdom] unless there is for the time being in force [^{F70}a licence granted under this Part of this Act with respect to the premises [^{F71}or the machine].
- (2) Such a licence shall be known as [^{F72}an amusement machine licence][^{F73}and, if it is granted with respect to a machine, rather than with respect to premises, as a special amusement machine licence.]]
- [[^{F75}An amusement machine licence] may be granted for a period of a month, or of any ^{F74}(3) number of months not exceeding twelve, beginning on any day of any month.]
- [^{F76}(4) A special amusement machine licence shall be granted only—
 - (a) for a small prize machine,
 - (b) if conditions prescribed by the Commissioners by regulations are satisfied in relation to the application for the licence, the applicant and the machine, and
 - (c) for a period of twelve months.
- (5) The following are excepted machines—
 - (a) machines that are not gaming machines,
 - (b) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed 30p,
 - (ii) the maximum value of the prize for winning a single game does not exceed £8, and

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- (iii) the maximum cash component of the prize for winning a single game does not exceed £5,
 - (c) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed 10p, ^{F77}...
 - (ii) the maximum value of the prize for winning a single game does not exceed [^{F78}£15,] and
 - [^{F79}(iii) the maximum cash component of the prize for winning a single game does not exceed £8,]
 - [^{F80}(ca) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed £1,
 - (ii) the maximum value of the prize for winning a single game does not exceed £50, and
 - (iii) any prize that can be won is neither money nor something that can be exchanged for or used in place of money or that can be exchanged for something other than money, and]
 - (d) two-penny machines.]
- [To the extent that a prize consists of anything other than money, its value for the ^{F81}(6) purposes of this section and sections 22 and 23 below is—
- (a) in the case of a voucher or token that may be exchanged for, or used in place of, an amount of money, that amount,
 - (b) in the case of a voucher or token that does not fall within paragraph (a) and that may be exchanged for something other than money, the cost that the person providing the machine would incur in obtaining that thing from a person who is not a connected person, and
 - (c) in any other case, the cost that the person providing the machine would incur in obtaining the prize from a person who is not a connected person.
- (7) Section 839 of the Income and Corporation Taxes Act 1988 (connected persons) applies for the purposes of subsection (6).]

Textual Amendments

- F65** S. 21 substituted by [Finance Act 1984 \(c. 43, SIF 12:2\), s. 7\(1\)\(2\) Sch. 3 Pt. I para. 2](#)
- F66** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(a\)](#).
- F67** Words in s. 21(1) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by 1993 c. 34, [s. 16\(2\)\(9\)](#)
- F68** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(a\)](#).
- F69** Words substituted by [Finance Act 1985 \(c. 54, SIF 12:2\), s. 8, Sch. 5 Pt. I para. 1\(1\)](#)
- F70** Words following “force” in subsection (1) to the end of subsection (2) substituted (1.5.1995) by 1995 c. 4, s. 6, [Sch. 3 para. 3\(2\)](#).
- F71** Words in s. 21(1) inserted (29.4.1996) by 1996 c. 8, [s. 12\(1\)](#).
- F72** Words in s. 21(2) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(b\)](#).
- F73** Words in s. 21(2) inserted (29.4.1996) by 1996 c. 8, [s. 12\(2\)](#).
- F74** S. 21(3) substituted (3.5.1994) by 1994 c. 9, s. 6, [Sch. 3 para. 1\(2\)](#).
- F75** Words in s. 21(3) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 2\(1\)\(c\)](#).
- F76** S. 21(4)(5) substituted (with effect as mentioned in s. 12(8) of the amending Act) for s. 21(3AA)-(3E) by [Finance Act 2006 \(c. 25\), s. 12\(1\)](#) (with s. 12(9)-(11))
- F77** Word in s. 21(5)(c)(i) omitted (1.6.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 22\(4\)\(a\)\(12\)](#)
- F78** S. 21(5)(c)(ii) substituted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(4\)\(b\)\(12\)](#)

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- F79** S. 21(5)(c)(iii) inserted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(4\)\(c\)\(12\)](#)
- F80** S. 21(5)(ca) inserted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(5\)\(12\)](#)
- F81** S. 21(6)(7) inserted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(6\)\(12\)](#)

Modifications etc. (not altering text)

- C3** S. 21(3) extended (1.5.1994 with effect as mentioned in Sch. 3 para. 5 of the amending act) by [1994 c. 9, s. 6, Sch. 3 para. 5\(5\)\(6\)](#).
S. 21(3) extended (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by [1994 c. 9, s. 6, Sch. 3 para. 4\(3\)\(4\)](#).

^{F82}**21A.**

Textual Amendments

- F82** S. 21A repealed (1.5.1995) by [1994 c. 9, s. 6, Sch. 3 para. 3\(3\)\(11\), Sch. 26 Pt. II](#) Note.

22 Gaming machine licence duty.

(1) A duty of excise shall be charged on [^{F83}amusement machine] licences and the duty on a licence shall be determined [^{F84}in accordance with section 23 below]

[^{F85}(2) For the purposes of this Act

[^{F86}(a)] [^{F87}an amusement machine is a small-prize machine if it is a prize machine and] the value or aggregate value of the benefits in money or money’s worth, which any player who is successful in a single game played by means of the machine may receive, cannot exceed [^{F88}£10]

[^{F89}(b)] [^{F90}.....]

(3) The Commissioners may by order substitute for [^{F91}a sum] for the time being mentioned in subsection (2) above such higher sum as may be specified in the order, with effect from a date so specified.]

[^{F92}(5)

(6)^{F93}

Textual Amendments

- F83** Words in s. 22(1) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 3\(1\)](#).
- F84** Words in s. 22(1) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by [1993 c. 34, s. 16\(4\)\(a\)\(9\)](#)
- F85** S. 22(2)(3) substituted for s. 22(2) to (4) by [Finance Act 1985 \(c. 54, SIF 12:2\), s. 8, Sch. 5 Pt. I para. 3\(2\)](#)
- F86** Words in s. 22(2) renumbered as sub-paragraph (a) (28.7.2000 with effect as mentioned in [Sch. 2 para. 7\(1\)](#) of the amending Act) by virtue of [2000 c. 17, s. 17, Sch. 2 para. 3\(1\)\(a\)](#)
- F87** Words in s. 22(2) substituted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 3\(2\)](#).
- F88** Word in s. 22(2) substituted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(7\)\(12\)](#)
- F89** S. 22(2)(b) inserted (28.7.2000 with effect as mentioned in [Sch. 2 para. 7\(1\)](#) of the amending Act) by [2000 c. 17, s. 17, Sch. 2 para. 3\(1\)\(c\)](#)

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- F90** S. 22(2)(b) repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(2), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))
- F91** Words in s. 22(3) substituted (28.7.2000 with effect as mentioned in Sch. 2 para. 7(1) of the amending Act) by 2000 c. 17, s. 17, Sch. 2 para. 3(2)
- F92** S. 22(5) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 9 of the amending act) by 1994 c. 9, s. 6, Sch. 3 para. 1(3)(9), Sch. 26 Pt. II Note.
- F93** S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, Sch. 22 Pt. III Note

[^{F94} 23 Amount of duty.

- (1) The amount of duty payable on [^{F95}an amusement machine licence] shall be—
- (a) the appropriate amount for the machine which it authorises, or
 - (b) if it authorises two or more machines, the aggregate of the appropriate amounts for each of those machines.

[^{F96}(2) The appropriate amount for each machine shall be determined in accordance with the following Table by reference to—

- (a) the period for which the licence is granted, and
- (b) the machine's category determined in accordance with subsection (3).

[^{F97}TABLE

<i>Months for which licence granted</i>	<i>Category A</i>	<i>Category B1</i>	<i>Category B2</i>	<i>Category B3</i>	<i>Category B4</i>	<i>Category C</i>
	£	£	£	£	£	£
1	455	230	180	180	165	70
2	905	450	355	355	320	135
3	1355	675	535	535	485	200
4	1805	905	710	710	645	265
5	2260	1130	890	890	805	335
6	2710	1355	1065	1065	965	400
7	3160	1580	1245	1245	1125	465
8	3610	1805	1420	1420	1290	530
9	4065	2030	1600	1600	1450	600
10	4515	2260	1775	1775	1610	665
11	4965	2485	1955	1955	1770	730
12	5160	2580	2030	2030	1840	760]

(3) The categories of gaming machine are as follows—

Category A – a gaming machine which is not within another category.

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Category B1 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £2, and
- (ii) the maximum value of the prize for winning a single game does not exceed £4,000.

Category B2 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £100, and
- (ii) the maximum value of the prize for winning a single game does not exceed £500.

Category B3 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £1, and
- (ii) the maximum value of the prize for winning a single game does not exceed £500.

Category B4 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £1, and
- (ii) the maximum value of the prize for winning a single game does not exceed £250.

Category C—

- (i) a gaming machine in respect of which the cost of a single game does not exceed 5p, and
- (ii) a gaming machine in respect of which—
 - (a) the cost of a single game does not exceed [^{F98}£1], and
 - (b) the maximum value of the prize for winning a single game does not exceed [^{F99}£70]

(4) Where a machine offers more than one class of game, it falls within a category only if it satisfies the requirements of that category in respect of each class.

^{F100}(5)

(6) For the purposes of subsection (3) Category A is the highest category and Category C is the lowest.]

[The Commissioners may by order substitute for a sum for the time being specified in ^{F101}(7) subsection (3) such higher sum as they consider appropriate.]]

Textual Amendments

F94 S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.

F95 Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.

F96 S. 23(2)-(6) substituted (with effect as mentioned in s. 12(8) of the amending Act) for s. 23(2)(3) by **Finance Act 2006 (c. 25), s. 12(3)** (with s. 12(9)-(11))

F97 Table in s. 23(2) substituted (with effect in accordance with s. 23(2) of the amending Act) by **Finance Act 2008 (c. 9), s. 23(1)(2)**

F98 Word in s. 23(3) substituted (1.6.2009 retrospective) by **Finance Act 2009 (c. 10), s. 22(9)(a)(12)**

F99 Word in s. 23(3) substituted (1.6.2009 retrospective) by **Finance Act 2009 (c. 10), s. 22(9)(b)(12)**

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F100 S. 23(5) omitted (1.6.2009 retrospective) by virtue of Finance Act 2009 (c. 10), s. 22(10)(12)

F101 S. 23(7) inserted (19.7.2007) by Finance Act 2007 (c. 11), s. 9(3)

Modifications etc. (not altering text)

C4 S. 23 extended (with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, Sch. 3 para. 4(3)(4).

S. 23 extended (1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 5(5)(6).

24 Restrictions on provision of gaming machines.

(1) ^{F102}

^{F103}(2)

(3) [^{F104}Amusement machines] chargeable at a particular rate shall not be provided on any ^{F105} . . . premises in excess of the number authorised by the licence [^{F106}or licences] authorising the provision of [^{F107}amusement machines] chargeable at that rate ^{F108} . . .

(4) Where a licence which authorises the provision of [^{F107}amusement machines] chargeable at one rate only is in force in respect of any ^{F105} . . . premises, [^{F107}amusement machines] chargeable at any other rate shall not be provided [^{F109}for play] on those premises unless another licence authorising the provision of [^{F107}amusement machines] chargeable at that other rate is also in force in respect of the premises [^{F110}or there are special licences in force with respect to those machines][^{F111}or the machines].

(5) If any [^{F112}amusement machine] is provided for gaming on any premises in contravention of [^{F113}section 21(1) above or] this section, [^{F114}the provision of the machine shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, for the purposes of the application of that section to the conduct attracting the penalty, the provision of the machine shall be treated as the conduct of each of the persons who, at the time when the [^{F112}amusement machine] is provided]—

- (a) is the owner, lessee or occupier of the premises, or
- (b) is for the time being responsible to the owner, lessee or occupier for the management of the premises, or

[^{F115}(c) is a person responsible for controlling the use of any amusement machine on the premises, or]

- (d) is for the time being responsible for controlling the admission of persons to the premises or for providing persons resorting thereto with any goods or services, or
- (e) is the owner or hirer of the machine, or
- (f) is a party to any contract under which [^{F116}an][^{F112}amusement machine] may, or is required to, be on the premises at that time,

^{F117} . . .

(6) If any [^{F112}amusement machine] is provided [^{F109}for play] on any premises in contravention of [^{F113}section 21(1) above or] this section and any such person as is mentioned in subsection (5) above knowingly or recklessly brought about the contravention or took any steps with a view to procuring it he shall be guilty of an offence and liable—

- [^{F118}(a) on summary conviction to a penalty—
 - (i) of the prescribed sum, ^{F119} . . . , or to imprisonment for a term not exceeding six months or to both such penalty and imprisonment;]

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- (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

Textual Amendments

- F102** S. 24(1) repealed by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), ss. 7(1)(2), 128(6), [Sch. 3 Pt. I para. 6\(a\)](#), [Sch. 23 Pt. II](#) Note
- F103** S. 24(2) repealed (3.5.1994 with effect as mentioned in [Sch. 3 para. 1\(9\)](#)) by [1994 c. 9, s. 6, Sch. 3 para. 1\(5\)\(a\)\(9\)](#).
- F104** Words in s. 24 substituted for “Gaming machines” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 5\(a\)](#).
- F105** Word in s. 24(3)(4) repealed (3.5.1994 with effect as mentioned in [Sch. 3 para. 1\(9\)](#)) by [1994 c. 9, s. 6, Sch. 3 para. 1\(5\)\(b\)\(9\)](#).
- F106** Words inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(c\)](#)
- F107** Words in s. 24 substituted for “gaming machines” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 5\(a\)](#).
- F108** Words in s. 24(3) repealed (1.5.1995) by virtue of [1994 c. 9, s. 6, Sch. 3 para. 3\(4\)\(a\)\(11\)](#), [Sch. 26 Pt. II](#) Note.
- F109** Words in s. 24 substituted for “for gaming” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 5\(c\)](#).
- F110** Words added by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(d\)](#)
- F111** Words in s. 24(4) inserted (29.4.1996) by [1996 c. 8, s. 12\(4\)](#).
- F112** Words in s. 24 substituted for “gaming machine” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 5\(a\)](#).
- F113** Words inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(e\)](#)
- F114** Words in s. 24(5) substituted (1.1.1995) by [1994 c. 9, s. 9, Sch. 4 Pt. V para. 61\(a\)](#) (with s. 19(3)); [S.I. 1994/2679, art. 3](#).
- F115** S. 24(5)(c) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 12(1)
- F116** Word in s. 24(5)(f) substituted for “an” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 5\(b\)](#).
- F117** Words after s. 24(5)(f) repealed (1.1.1995) by [1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 61\(b\)](#), [Sch. 26 Pt. III](#) Note (with s. 19(3)); [S.I. 1994/2679, art. 3](#).
- F118** S. 24(6)(a) substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. V para. 12](#)
- F119** Words in s. 24(6)(a) from “or” to “greater” repealed (3.5.1994 with effect as mentioned in [Sch. 3 para. 1\(9\)](#)) by [1994 c. 9, s. 6, Sch. 3 para. 1\(5\)\(c\)\(9\)](#).

[^{F120}24A Unlicensed machines: duty chargeable.

Schedule 4A to this Act (which provides for the recovery of amusement machine licence duty in relation to unlawfully unlicensed machines) shall have effect.

Textual Amendments

- F120** S. 24A inserted (28.7.2000 with effect as mentioned in [Sch. 2 para. 7\(1\)](#) of the amending Act) by [2000 c. 17, s. 17, Sch. 2 p26.ara. 9](#)

25 Meaning of “gaming machine”.]

[^{F121}[^{F121}(1) A machine is an amusement machine for the purposes of this Act if it is—

- (a) a gaming machine, and
(b) a prize machine.]

[^{F122}(1A) In this Act “gaming machine” means a machine that is a gaming machine for the purposes of section 23 of the Value Added Tax Act 1994 (c. 23).]

Status: Point in time view as at 01/06/2009.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (1C) For the purposes of this Act [^{F123}a machine is a prize machine] unless it is constructed or adapted so that a person playing it once and successfully either receives nothing or receives only—
- (a) an opportunity, afforded by the automatic action of the machine, to play again (once or more often) without paying, or
 - (b) a prize, determined by the automatic action of the machine and consisting in either—
 - (i) money of an amount not exceeding the sum payable to play the machine once, or
 - (ii) a token which is, or two or more tokens which in the aggregate are, exchangeable for money of an amount not exceeding that sum.]

[^{F124}(4) A machine which has a number of individual playing positions allowing persons to play simultaneously (whether or not participating in the same game) shall be treated for the purposes of sections 21 to 24 as that number of separate machines.]]

Textual Amendments

- F120** S. 24A inserted (28.7.2000 with effect as mentioned in [Sch. 2 para. 7\(1\)](#) of the amending Act) by [2000 c. 17, s. 17, Sch. 2 p26](#).ara. 9
- F121** S. 25(1)(1A) substituted (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) for s. 25(1)-(1B) by [Finance Act 2006 \(c. 25\), s. 11\(1\)](#)
- F122** S. 25(1)(1A) substituted for s. 25(1)-(1B) (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 11\(1\)\(4\)](#)
- F123** Words in s. 25(1C) substituted (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 11\(2\)](#)
- F124** S. 25(4) substituted (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) for s. 25(4)-(7) by [Finance Act 2006 \(c. 25\), s. 12\(4\)](#) (with [s. 12\(9\)-\(11\)](#))

[^{F125}25A Power to modify definition of “amusement machine”.

^{F126}

Textual Amendments

- F125** S. 25A inserted (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 7](#)
- F126** S. 25A repealed (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), ss. 12\(5\), 178, Sch. 26 Pt. 1\(2\)](#) (with [s. 12\(9\)-\(11\)](#))

26 Supplementary provisions as to gaming machine licence duty.]

- (1) The provisions of Part II of Schedule 4 to this Act (supplementary provisions as to [^{F127}amusement machine licence duty]) shall have effect.
- (2) In sections 21 to 25 above and in Schedule 4 to this Act—
- ^{F128}
- [^{F129}“United Kingdom” includes the territorial waters of the United Kingdom;
- [^{F130}[^{F131}
- “prize machine” has the meaning given by section 25(1C) above;]

Status: Point in time view as at 01/06/2009.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 29 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

“small-prize machine” has the meaning given by section 22(2) above.]
^{F132}“two-penny machine” means an amusement machine in relation to which the cost for each time a game is played on it—
 (a) does not exceed 2p, or
 (b) where the machine provides differing numbers of games in different circumstances, cannot exceed 2p,

^{F131} . . .]

^{F133}

“premises” includes any place whatsoever and any means of transport.

^{F134}(2A) References in sections 21 to 25 above and in this section and Schedule 4 to this Act to a game, in relation to any machine, include references to a game in the nature of a quiz or puzzle and to a game which is played solely by way of a pastime or against the machine, as well as one played wholly or partly against one or more contemporaneous or previous players.]

(3) A machine is provided ^{F135}for play] on any premises if it is made available on those premises in such a way that persons resorting to them can play it; and ^{F136}subject to subsection (3A) below] where on any premises one or more ^{F137}amusement machines] are so made available, any such machine anywhere on the premises shall be treated as provided ^{F135}for play] on those premises, notwithstanding that it is not so made available or is not in a state in which it can be played.

^{F138}(3A) The Commissioners may by regulations make provision for the purpose of enabling spare ^{F137}amusement machines] to be kept on premises for use in the case of the breakdown of other ^{F137}amusement machines] on those premises: and such regulations may provide that, in such circumstances and subject to such conditions as may be specified in the regulations, ^{F139}an amusement machine] on any premises which is not made available as mentioned in subsection (3) above, or is not in a state in which it can be played, shall not be treated by virtue of that subsection as provided ^{F135}for play] on those premises.]

^{F140}(4) ^{F141}

Textual Amendments

F125 S. 25A inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 7**

F127 Words in s. 26(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(a)**.

F128 S. 26(2): definition of "coin" repealed (10.7.2003) by Finance Act 2003 (c. 14), ss. 11(1), 216, **Sch. 43 Pt. 1(3)** (with s. 11(3))

F129 Entries substituted for entry relating to “Great Britain” by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 6**

F130 Definitions of “video machine” and “prize machine” inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(a)**.

F131 S. 26(2): definition of "video machine" and words in the definition of "two-penny machine" repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(6), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))

F132 S. 26(2): definition of "two-penny machine", "five-penny machine" and "ten-penny machine" substituted (10.7.2003) by Finance Act 2003 (c. 14), s. 10(3)

F133 S. 26(2): definition of “thirty-five penny machine” repealed (24.7.2002 with effect as mentioned in s. 8(6) of the repealing Act) by Finance Act 2002 (c. 23), s. 141, **Sch. 40 Pt. 1(3)**

F134 S. 26(2A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(3)**.

Status: Point in time view as at 01/06/2009.

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- F135** Words in s. 26 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(c)**.
F136 Words inserted by **Finance Act 1987 (c. 16, SIF 12:2), s. 5(2)**
F137 Words in s. 26 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
F138 S. 26(3A) inserted by **Finance Act 1987 (c. 16, SIF 12:2), s. 5(3)**
F139 Words in s. 26 substituted for “a gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
F140 S. 26(4) inserted by **Finance Act 1982 (c. 49, SIF 12:2), s. 8, Sch. 6 Pt. V para. 14(2)**
F141 S. 26(4) repealed (10.7.2003) by **Finance Act 2003 (c. 14), s. 216, Sch. 43 Pt. 1(3)**

F¹⁴² Remote gaming duty

Textual Amendments

- F142** Ss. 26A-26M and cross-heading inserted (with effect as mentioned in s. 8(2) of the amending Act) by **Finance Act 2007 (c. 11), s. 8, Sch. 1 para. 2; S.I. 2007/2172, art. 2**

26A Interpretation

- (1) For the purposes of remote gaming duty “remote gaming” means gaming in which persons participate by the use of—
- the internet,
 - telephone,
 - television,
 - radio, or
 - any other kind of electronic or other technology for facilitating communication.
- (2) For the purposes of remote gaming duty the expressions listed below shall be construed (for the whole of the United Kingdom) in accordance with the Gambling Act 2005.

<i>Expression</i>	<i>Defining provision of Gambling Act 2005</i>
Provision of facilities	Section 5(1) to (3)
Remote gambling equipment	Section 36(4) and (5)
Remote operating licence	Section 67

- (3) In relation to remote gaming duty “P” means a person who provides facilities for remote gaming.
- (4) The Treasury may by order amend the definition of “remote gaming” in subsection (1) (and an order may include incidental, consequential or transitional provision).

26B The duty

A duty of excise to be known as remote gaming duty shall be charged on the provision of facilities for remote gaming if—

- the facilities are provided in reliance on a remote operating licence, or

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- (b) at least one piece of remote gambling equipment used in the provision of the facilities is situated in the United Kingdom (whether or not the facilities are provided for use wholly or partly in the United Kingdom).

26C The rate

- (1) Remote gaming duty is chargeable at the rate of 15% of P's remote gaming profits for an accounting period.
- (2) P's remote gaming profits for an accounting period are—
 - (a) the amount of P's remote gaming receipts for the period (calculated in accordance with section 26E), minus
 - (b) the amount of P's expenditure for the period on remote gaming winnings (calculated in accordance with section 26F).

26D Accounting periods

- (1) The following are accounting periods for the purposes of remote gaming duty—
 - (a) the period of three months beginning with 1st January,
 - (b) the period of three months beginning with 1st April,
 - (c) the period of three months beginning with 1st July, and
 - (d) the period of three months beginning with 1st October.
- (2) The Commissioners may agree with P for specified periods to be treated as accounting periods, instead of those described in subsection (1), for purposes of remote gaming duty relating to P.
- (3) The Commissioners may by direction make transitional arrangements for the periods to be treated as accounting periods where—
 - (a) P becomes registered, or ceases to be registered, under section 26J, or
 - (b) an agreement under subsection (2) begins or ends.

26E Remote gaming receipts

- (1) The amount of P's remote gaming receipts for an accounting period is the aggregate of—
 - (a) amounts falling due to P in that period in respect of entitlement to use facilities for remote gaming provided by P, and
 - (b) amounts staked, or falling due to be paid, in that period by a user of facilities for remote gaming provided by P, if or in so far as responsibility for paying any amount won by the user falls on P (or a person with whom P is connected or has made arrangements).

^{F143}(2)

- (3) The Treasury may by order provide that where a person who uses facilities (U) relies on an offer which waives payment or permits payment of less than the amount which would have been required to be paid without the offer, U is to be treated for the purposes of this section as having paid that amount.

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Textual Amendments

F143 S. 26E(2) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 113\(5\)\(a\)\(6\)](#)

26F Remote gaming winnings

- (1) The amount of P's expenditure on remote gaming winnings for an accounting period is the aggregate of the value of prizes provided by P in that period which have been won (at any time) by persons using facilities for remote gaming provided by P.
- (2) Prizes provided by P to one user on behalf of another are not to be treated as prizes provided by P.
- (3) A reference to providing a prize to a user (U) includes a reference to crediting money in respect of gaming winnings by U to an account if U is notified that—
 - (a) the money is being held in the account, and
 - (b) U is entitled to withdraw it on demand.
- (4) The return of a stake is to be treated as the provision of a prize.
- (5) Where P participates in arrangements under which a number of persons who provide facilities for remote gaming contribute towards a fund which is wholly used to provide prizes in connection with the use of those facilities (sometimes described as arrangements for “linked progressive jackpot games”)—
 - (a) the making by P of a contribution which relates to the provision by P of facilities for remote gaming shall be treated as the provision of a prize, and
 - (b) the award of a prize from the fund shall not be treated as the provision of a prize by P.
- (6) Where P credits the account of a user of facilities provided by P (otherwise than as described in subsection (3)), the credit shall be treated as the provision of a prize; but the Commissioners may direct that this subsection shall not apply in a specified case or class of cases.
- (7) Subsections (2) to (6) of section 20 shall apply (with any necessary modifications) for the purpose of remote gaming duty as for the purpose of bingo duty.

26G Losses

Where the calculation of P's remote gaming profits for an accounting period produces a negative amount, it may be carried forward in reduction of the profits of one or more later accounting periods.

26H Exemptions

- (1) Remote gaming duty shall not be charged in respect of the provision of facilities for remote gaming if and in so far as—
 - (a) the provision is charged with another gambling tax, or
 - (b) the use of the facilities is charged with another gambling tax.
- (2) Remote gaming duty shall not be charged in respect of the provision of facilities for remote gaming if and in so far as—

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- (a) the provision would be charged with another gambling tax but for an express exception, or
 - (b) the use of the facilities would be charged with another gambling tax but for an express exception.
- (3) In this section “gambling tax” means—
- (a) amusement machine licence duty,
 - (b) bingo duty,
 - (c) gaming duty,
 - (d) general betting duty,
 - (e) lottery duty, and
 - (f) pool betting duty.
- (4) The Treasury may by order—
- (a) confer an exemption from remote gaming duty, or
 - (b) remove or vary (whether or not by textual amendment) an exemption under this section.
- (5) In calculating P's remote gaming profits for an accounting period, no account shall be taken of amounts or prizes if, or in so far as, they relate to the provision of facilities to which an exemption applies under or by virtue of this section.

26I Liability to pay

- (1) P is liable for any remote gaming duty charged on P's remote gaming profits for an accounting period.
- (2) If P is a body corporate, P and P's directors are jointly and severally liable for any remote gaming duty charged on P's remote gaming profits for an accounting period.
- (3) The Commissioners may make regulations about payment of remote gaming duty; and the regulations may, in particular, make provision about—
 - (a) timing;
 - (b) instalments;
 - (c) methods of payment;
 - (d) when payment is to be treated as made;
 - (e) the process and effect of assessments by the Commissioners of amounts due.
- (4) Subject to regulations under subsection (3), section 12 of the Finance Act 1994 (assessment) shall apply in relation to liability to pay remote gaming duty.

26J Registration

- (1) The Commissioners shall maintain a register of persons who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable.
- (2) A person may not provide facilities for remote gaming in respect of which remote gaming duty may be chargeable without being registered.
- (3) The Commissioners may make regulations about registration; in particular, the regulations may include provision (which may include provision conferring a discretion on the Commissioners) about—

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- (a) the procedure for applying for registration;
 - (b) the timing of applications;
 - (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 registered person to give notice to the Commissioners before applying for a remote operating licence.
- (5) The regulations may permit the Commissioners to make registration, or continued registration, of a foreign person conditional; and the regulations may, in particular, permit the Commissioners to require—
- (a) the provision of security for payment of remote gaming duty;
 - (b) the appointment of a United Kingdom representative with responsibility for discharging liability to remote gaming duty.
- (6) In subsection (5) “foreign person” means a person who—
- (a) in the case of an individual, is not usually resident in the United Kingdom,
 - (b) in the case of a body corporate, does not have an established place of business in the United Kingdom, and
 - (c) in any other case, does not include an individual who is usually resident in the United Kingdom.
- (7) The regulations may include provision for the registration of groups of persons; and may provide for the modification of the provisions of this Part about remote gaming duty in their application to groups.
- (8) The regulations—
- (a) may make provision which applies generally or only for specified purposes, and
 - (b) may make different provision for different purposes.

26K Returns

- (1) The Commissioners may make regulations requiring persons who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable to make returns to the Commissioners in respect of their activities.
- (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;
 - (f) declarations;
 - (g) authentication;
 - (h) when a return is to be treated as made.
- (3) The regulations—

Status: Point in time view as at 01/06/2009.

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- (a) may make provision which applies generally or only for specified purposes, and
- (b) may make different provision for different purposes.

26L Enforcement

- (1) Contravention of a provision made by or by virtue of sections 26I to 26K—
 - (a) is conduct to which section 9 of the Finance Act 1994 applies (penalties), and
 - (b) attracts daily penalties under that section.
- (2) A person who is knowingly concerned in, or in taking steps with a view to, the fraudulent evasion of remote gaming duty commits an offence.
- (3) A person guilty of an offence under subsection (2) shall be liable on summary conviction to—
 - (a) a penalty of—
 - (i) the statutory maximum, or
 - (ii) if greater, three times the duty which is unpaid or the payment of which is sought to be avoided,
 - (b) imprisonment for a term not exceeding six months, or
 - (c) both.
- (4) A person guilty of an offence under subsection (2) shall be liable on conviction on indictment to—
 - (a) a penalty of any amount,
 - (b) imprisonment for a term not exceeding seven years, or
 - (c) both.

26M Review and appeal

- (1) Sections [^{F144}13A to 16] of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty [^{F145}as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
- (2) Sections [^{F146}13A to 16] of that Act shall also apply to the decisions listed in subsection (3) below.
- (3) Those decisions are—
 - (a) a decision to refuse a request for an agreement under section 26D(2),
 - (b) a decision to give a direction under section 26D(3),
 - (c) a decision not to give a direction under section 26D(3),
 - (d) a decision to direct that section 26F(6) shall not apply in a specified case,
 - (e) a decision under regulations by virtue of section 26J(3), and
 - (f) a decision about security by virtue of section 26J(5)(a).
- (4) A decision of a kind specified in subsection (3) shall be treated as an ancillary matter for the purposes of sections 14 to 16 of the Finance Act 1994.]

Status: Point in time view as at 01/06/2009.

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Textual Amendments

- F144** Words in s. 26M(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(a)**
- F145** Words in s. 26M(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(b)**
- F146** Words in s. 26M(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(3)**

[^{F147}General]

Textual Amendments

- F147** Cross-heading preceding s. 26N inserted (with effect as mentioned in s. 8(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, **Sch. 1 para. 3**; S.I. 2007/2172, **art. 2**

[^{F148}26N]Amounts in currencies other than sterling

- (1) Any reference in this Part of this Act to a amount in sterling, in the context of—
 - (a) the cost of playing a game, or
 - (b) the amount of the prize for a game,includes a reference to the equivalent amount in another currency.
- (2) The equivalent amount in another currency, in relation to any day, shall be determined by reference to the London closing exchange rate for the previous day.
- (3) For the purposes of determining what duty is payable on an amusement machine licence in a case where this section applies, the equivalent in another currency of an amount in sterling shall be taken to be its equivalent on the day on which the application for the licence is received by the Commissioners, or the due date in the case of a default licence.
- (4) In subsection (3) above—

“default licence” means a licence granted under paragraph 3(1) of Schedule 4A to this Act;

“due date” has the meaning given by paragraph 2(4) of that Schedule.

Textual Amendments

- F148** S. 26A inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 11(2) (with s. 11(3))

Status: Point in time view as at 01/06/2009.

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PART III

GENERAL

27 Offences by bodies corporate. U.K.

—Where an offence under section F149 . . . 24 above, paragraph 13(1) or (3) or 14(1) of Schedule 1, F149 . . . paragraph 16 of Schedule 3 or paragraph 16 of Schedule 4 to this Act has been committed by a body corporate, every person who at the date of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—

- (a) that the offence was committed without his consent or connivance, and
(b) that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

Extent Information

E1 S. 27 as originally enacted did not extend to Northern Ireland; s. 27 extended to Northern Ireland by 1986 c. 41, s. 6, Sch. 4 Pt. I para. 10 except in its application to enactments relating to gaming machine licences see s. 35(3) (which subsection was repealed (19.3.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. II Note 2).

Textual Amendments

F149 Words in s. 27 repealed (19.3.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. II Note 2.

Modifications etc. (not altering text)

C5 S. 27 extended (19.3.1997) by 1997 c. 16, ss. 13(1), 15, Sch. 1 Pt. II para. 12(4).

27 Offences by bodies corporate. E+W+S

—Where an offence under section 15 or 24 above, paragraph 13(1) or (3) or 14(1) of Schedule 1, paragraph 7 of Schedule 2, paragraph 16 of Schedule 3 or paragraph 16 of Schedule 4 to this Act has been committed by a body corporate, every person who at the date of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was purporting to act in any such capacity, shall be deemed to be guilty of that offence unless he proves—

- (a) that the offence was committed without his consent or connivance, and
(b) that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

F150 28

Textual Amendments

F150 S. 28 repealed (1.7.1997) by 1997 c. 16, s. 113, Sch. 18 Pt. V(2) Note; S.I. 1997/1433, art. 2.

Status: Point in time view as at 01/06/2009.

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F151 29

Textual Amendments

F151 S. 29 repealed (1.7.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. V(2)** Note; S.I. 1997/1433, **art. 2**.

[F152] 29A Evidence by certificate, etc.

- (1) A certificate of the Commissioners—
 - (a) that any notice required by or under this Act to be given to them had or had not been given at any date, or
 - (b) that any permit, licence or authority required by or under this Act had or had not been issued at any date, or
 - (c) that any return required by or under this Act had not been made at any date, or
 - (d) that any duty shown as due in any return [F153 made in pursuance of this Act or in any assessment made under section 12 of the Finance Act 1994] had not been paid at any date,

shall be 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 Act and certified by them to be such a photograph shall be 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) above shall be deemed to be such a certificate until the contrary is proved.

Textual Amendments

F152 S. 29A inserted by **Finance Act 1986 (c. 41, SIF 12:2), s. 7**

F153 Words in s. 29A(1)(d) substituted (1.1.1995) by 1994 c. 9, **s. 18(5)** (with s. 19(3)), S.I. 1994/2679, **art. 3**.

Modifications etc. (not altering text)

C6 S. 29A applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 15**.

30 **F154**

Textual Amendments

F154 S. 30 repealed by **Insolvency Act 1985 (c. 65, SIF 66), s. 235, Sch. 10 Pt. IV** and **Bankruptcy (Scotland) Act 1985 (c. 66, SIF 66), s. 78, Sch. 8**

31 Protection of officers.

Where an officer takes any action in pursuance of instructions of the Commissioners or a Collector of Customs and Excise given in connection with the enforcement of the enactments relating to general betting duty, bingo duty [F155, remote gaming duty] or the duty on F156 . . . [F157 amusement machine licences] and, apart from the provisions

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of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, he shall not be guilty of that offence.

Extent Information

E2 S. 31 as enacted did not extend to Northern Ireland see s. 35(3) (which subsection was repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2).

Textual Amendments

F155 Words in s. 31 inserted (19.7.2007 with effect as mentioned in s. 8(2) of the amending Act) by **Finance Act 2007 (c. 11)**, s. 8, **Sch. 1 para. 4**; S.I. 2007/2172, {art. 2}

F156 Words in s. 31 repealed (19.3.1997 with effect on or after 1.10.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

F157 Words in s. 31 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 9(1)**.

Modifications etc. (not altering text)

C7 S. 31 applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, **Sch. 1 Pt. II para. 16**.

32 Orders and regulations.

(1) Any power conferred by any provision of this Act to make an order or regulations shall be exercisable by statutory instrument.

(2) ^{F158} . . . , any statutory instrument made under any power conferred by this Act shall be subject to annulment in pursuance of a resolution of the House of Commons.

[^{F159}(3) But in the case of an order under section 26H(4) which has the effect of adding to the class of activities in respect of which remote gaming duty is chargeable—

(a) subsection (2) above shall not apply, and

(b) the order may not be made unless a draft has been laid before and approved by resolution of the House of Commons.]

^{F158}(3)

Textual Amendments

F158 S. 32(3) and words in s.32(2) repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

F159 "After subsection (2)" s. 32(3) inserted (with effect as mentioned in s. 8(2) of the amending Act) by **Finance Act 2007 (c. 11)**, s. 8, **Sch. 1 para. 5**; S.I. 2007/2172, **art. 2**

[^{F160}32A Application to limited liability partnerships

(1) This Act 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.]

Textual Amendments

F160 S. 32A inserted (N.I.) (13.9.2004) by **Limited Liability Partnerships Regulations (Northern Ireland) 2004 (S.R. 2004/307)**, reg. 9, **Sch. 4 para. 8**

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33 Interpretation.

(1) In this Act—

“the Commissioners” means the Commissioners of Customs and Excise;
[^{F161}“gaming” means playing a game of chance for a prize within the meaning of Group 4 of Schedule 9 to the Value Added Tax Act 1994;]

“the prescribed sum” in relation to the penalty provided for an offence, means—

- (a) if the offence was committed in England or Wales, the prescribed sum within the meaning of section 32 of the ^{M2}Magistrates’ Courts Act 1980 (£1,000 or other sum substituted by order under section 143(1) of that Act); and
- (b) if the offence was committed in Scotland, the prescribed sum within the meaning of [^{F162}subsection (8) of section 225 of the Criminal Procedure (Scotland) Act 1995 (£5,000 or other sum substituted by order under subsection (4) of that section)]. [^{F163}and
- (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the ^{M3}Fines and Penalties (Northern Ireland) Order 1984.]

(2) For the avoidance of doubt it is hereby declared that the imposition by this Act of general betting duty, pool betting duty, bingo duty [^{F164}, remote gaming duty] or the duty on [^{F165}amusement machine licences] does not make lawful anything which is unlawful apart from this Act.

Textual Amendments

F161 S. 33(1): definition of “gaming” substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), s. 105, [Sch. 25 paras. 10, 23](#); [S.I. 2007/2532](#), [art. 2](#)

F162 Words in s. 33(1) substituted (1.4.1996) by [1995 c. 40](#), s. 5, [Sch. 4 para. 38](#).

F163 S. 33(1)(c) and the word “and” preceding it inserted by [Finance Act 1985 \(c. 54, SIF 12:2\)](#), s. 8, [Sch. 5 Pt. 1 para. 7](#)

F164 Words in s. 33(2) inserted (with effect as mentioned in [s. 8\(2\)](#) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, [Sch. 1 para. 6](#); [S.I. 2007/2172](#), [art. 2](#)

F165 Words in s. 33(2) substituted (1.5.1995) by [1995 c. 4](#), s. 14, [Sch. 3 para. 9\(1\)](#).

Marginal Citations

M2 [1980 c. 43\(82\)](#).

M3 [S.I. 1984/703 \(N.I. 3\)](#).

34 Consequential and transitional provisions and repeals.

- (1) Schedule 5 (consequential amendments) and Schedule 6 (transitional and saving provisions) to this Act shall have effect, but without prejudice to the operation of sections 15 to 17 of the ^{M4}Interpretation Act 1978 (which relate to the effect of repeals).
- (2) The enactments specified in Schedule 7 to this Act are hereby repealed to the extent mentioned in the third column of that Schedule

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Modifications etc. (not altering text)

- C8** The text of s. 34(2) is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

Marginal Citations

- M4** 1978 c. 30(115:1).

35 Short title, construction, commencement and extent.

- (1) This Act may be cited as the Betting and Gaming Duties Act 1981.
- (2) This Act shall be construed as one with the ^{M5}Customs and Excise Management Act 1979.

[^{F166}(3) The following provisions of this Act do not extend to Northern Ireland—

- ^{F167}(a) . . .
- (b) sections 29 and 30;
- ^{F167}(c) . . .
- (d) paragraph 15 of Schedule 4;
- ^{F168} . . .]

(4) ^{F169}

Textual Amendments

- F166** S. 35(3) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 10**
- F167** S. 35(3)(a)(c) repealed (19.3.1997 with effect on 1.10.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.
- F168** Words after s. 35(3)(d) repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.
- F169** S. 35(4) repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 10(2), **Sch. 23 Pt. III**, notes (a), (b)

Marginal Citations

- M5** 1979 c. 2(40:1).

Status:

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