



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART I

#### BETTING DUTIES

##### *General betting duty*

#### **1 General betting duty**

- (1) Subject to the provisions of this Part of this Act, on any bet which—
- (a) is made with a bookmaker in Great Britain otherwise than by way of pool betting or coupon betting, or
  - (b) is made by way of sponsored pool betting or is otherwise made by means of facilities provided by the Horserace Totalisator Board and is not a bet made with the Board by way of coupon betting, or
  - (c) is made on any event on a track to which this paragraph applies by means of a totalisator on that track and on the day on which that event takes place,
- there shall be charged a duty of excise to be known as general betting duty.
- (2) General betting duty shall—
- (a) in the case of an on-course bet, be of an amount equal to 4 per cent, of the amount staked, and
  - (b) in the case of any other bet, be of an amount equal to 8 per cent, of the amount staked.
- (3) Paragraph (c) of subsection (1) above applies—
- (a) to any track in respect of which there is for the time being in force a track betting licence granted under Schedule 3 to the Betting, Gaming and Lotteries Act 1963, and
  - (b) to any track which the Commissioners see fit to treat for the purposes of that paragraph as if it were such a track.

## **2 Payment and recovery of general betting duty**

- (1) The general betting duty in respect of any bet shall, without prejudice to any regulations made under paragraph 2 of Schedule 1 to this Act, be due on the making of the bet and shall be paid—
  - (a) in the case of a bet with a bookmaker, and without prejudice to subsection (2) below, by the bookmaker;
  - (b) in the case of a bet made as mentioned in section 1(1)(b) of this Act, by the Horserace Totalisator Board or other person providing the facilities by means of which the bet is made ;
  - (c) in the case of such a bet made by means of a totalisator as is mentioned in section 1(1)(c) of this Act, by the operator.
- (2) The general betting duty chargeable on any bet made with a bookmaker shall be recoverable jointly and severally from all or any of the following persons—
  - (a) that bookmaker;
  - (b) the holder of the bookmaker's permit or betting office licence relating to the business in the course of which, or the premises at which, the bet was made; •
  - (c) any person responsible for the management of that business or those premises ;
  - (d) where the bookmaker is a company, any director of that company.

## **3 Allowance for hedging bets**

- (1) Where it is shown to the satisfaction of the Commissioners that—
  - (a) a bookmaker has laid off the whole or any part of an on-course bet made with him by himself making a hedging bet, that is to say an on-course bet to which section 1(1) above applies and which is made in the course of the same meeting and on the same contingency as the first-mentioned bet; and
  - (b) both the bookmaker making and the person accepting the hedging bet have complied with such conditions as the Commissioners think fit to impose for the protection of the revenue,the first-mentioned bet shall, up to the amount staked on the hedging bet, be exempt from general betting duty and the Commissioners shall remit or repay duty accordingly.
- (2) No relief may be given under subsection (1) above by bringing any part of the amount staked on a hedging bet into account more than once.

## **4 Bets on more than one contingency**

- (1) For the purposes of general betting duty, where a person bets on more than one contingency on the terms that, in the event of his bet being successful in respect of one contingency, his stake on the bet, or his winnings in respect of that contingency, or both, are to provide the stake in respect of another contingency, then, subject to subsection (2) below—
  - (a) he shall be treated as making a separate bet on each respectively of those contingencies and as staking on each of those separate bets the amount respectively provided for by the terms of the original bet;
  - (b) any of those separate bets which depends on the out come of another or others of them shall be treated as made if and when the conditions on which it depends are satisfied.

- (2) Subsection (1) above shall not apply where the person concerned bets on both or all of the contingencies at the same time and on the terms that both his original stake and the whole of his winnings in respect of any of those contingencies are to be the stake in respect of any other contingency on which the bet is made.

## **5 Calculation of stake**

The aggregate amount paid by or debited to the account of a person making a bet chargeable with general betting duty for, or on account of, or in connection with, the bet shall be treated for the purposes of that duty as his stake on the bet, notwithstanding—

- (a) that his winnings (if any) are to be computed on part only of that amount, or
- (b) that part of that amount is not to be returned to him in the event of his winning,

and no deduction shall be made for other benefits secured by the person making the bet in paying that amount, or for the expenses of any person on account of the duty or otherwise, or for any other matter.