



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Gaming licence duty

^{F1}13

Textual Amendments

F1 S. 13 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10).

^{F2}14

Textual Amendments

F2 S. 14 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F3}15

Textual Amendments

F3 S. 15 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F4}16

Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part II. (See end of Document for details)

Textual Amendments

F4 S. 16 repealed (19.3.1997) by [1997 c. 16, s. 113](#), [Sch. 18 Pt. II](#) Note 2.

Bingo duty

[^{F5}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 [^{F6}22] 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.
- [^{F7}(2A) Bingo duty is not charged on the playing of bingo which is not licensed bingo if remote gaming duty is charged on the provision of facilities for playing it.]
- (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

F5 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\(1\)](#)

F6 Word in s. 17(1)(b) (21.7.2009) substituted (with effect in accordance with s. 20(4) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 20\(2\)](#)

F7 S. 17(2A) inserted (21.7.2009) (with effect in accordance with s. 115(4) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 115\(2\)](#)

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.

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Textual Amendments

F5 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\(1\)](#)

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,
 - ^{F8}(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

F5 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\(1\)](#)

F8 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),

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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
 - (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

- F5** 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)

- C1** 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) ^{F9}
 - (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),

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

Textual Amendments

- F5** 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\(1\)](#)
- F9** 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

- F5** 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,
[^{F10}“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
[^{F11}“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.

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- (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.
- (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

- F5** 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\(1\)](#)
- F10** 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](#)
- F11** 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

[^{F12}21 Gaming machine licence duty.

- (1) Except in the cases specified in Part I of Schedule 4 to this Act, no [^{F13}amusement machine] (other than [^{F14}an excepted machine]) shall be provided [^{F15}for play] on any premises situated in [^{F16}the United Kingdom] unless there is for the time being in force [^{F17}a licence granted under this Part of this Act with respect to the premises [^{F18}or the machine].
 - (2) Such a licence shall be known as [^{F19}an amusement machine licence][^{F20}and, if it is granted with respect to a machine, rather than with respect to premises, as a special amusement machine licence.]]
- [[^{F22}An amusement machine licence] may be granted for a period of a month, or of any
- ^{F21}(3) number of months not exceeding twelve, beginning on any day of any month.]
- [^{F23}(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,

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- (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
 - (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, ^{F24}...
 - (ii) the maximum value of the prize for winning a single game does not exceed [^{F25}£15,] and
 - [^{F26}(iii) the maximum cash component of the prize for winning a single game does not exceed £8,]
- [^{F27}(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 ^{F28}(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

- F12** S. 21 substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2) **Sch. 3 Pt. I para. 2**
- F13** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(a)**.
- F14** 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)
- F15** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(a)**.
- F16** Words substituted by [Finance Act 1985 \(c. 54, SIF 12:2\)](#), s. 8, **Sch. 5 Pt. I para. 1(1)**
- F17** 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)**.
- F18** Words in s. 21(1) inserted (29.4.1996) by 1996 c. 8, s. 12(1).
- F19** Words in s. 21(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(b)**.
- F20** Words in s. 21(2) inserted (29.4.1996) by 1996 c. 8, s. 12(2).
- F21** S. 21(3) substituted (3.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(2)**.
- F22** Words in s. 21(3) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(c)**.

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Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part II. (See end of Document for details)

- F23** 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))
- F24** 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)
- F25** S. 21(5)(c)(ii) substituted (1.6.2009 retrospective) by Finance Act 2009 (c. 10), s. 22(4)(b)(12)
- F26** S. 21(5)(c)(iii) inserted (1.6.2009 retrospective) by Finance Act 2009 (c. 10), s. 22(4)(c)(12)
- F27** S. 21(5)(ca) inserted (1.6.2009 retrospective) by Finance Act 2009 (c. 10), s. 22(5)(12)
- F28** S. 21(6)(7) inserted (1.6.2009 retrospective) by Finance Act 2009 (c. 10), s. 22(6)(12)

Modifications etc. (not altering text)

- C2** 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).

^{F29}**21A.**

Textual Amendments

- F29** 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 [^{F30}amusement machine] licences and the duty on a licence shall be determined [^{F31}in accordance with section 23 below].

[^{F32}(2) For the purposes of this Act

[^{F33}(a) [^{F34}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 [^{F35}£10].

[^{F36}(b) [^{F37}.....]

(3) The Commissioners may by order substitute for [^{F38}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.]

^{F39}(5)

^{F40}(6)

Textual Amendments

- F30** Words in s. 22(1) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 3(1).
- F31** 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)
- F32** 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)

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Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part II. (See end of Document for details)

- F33** 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\(1\)\(a\)](#)
- F34** Words in s. 22(2) substituted (1.5.1995) by 1995 c. 4, s. 14, [Sch. 3 para. 3\(2\)](#).
- F35** Word in s. 22(2) substituted (1.6.2009 retrospective) by [Finance Act 2009 \(c. 10\), s. 22\(7\)\(12\)](#)
- F36** 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\(1\)\(c\)](#)
- F37** 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))
- F38** 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\(2\)](#)
- F39** 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.
- F40** S. 22(6) repealed by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 157, [Sch. 22 Pt. III](#) Note

[^{F41} 23 Amount of duty.

- (1) The amount of duty payable on [^{F42}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.

[^{F43}(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).

TABLE

<i>[^{F44}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	500	255	200	200	180	80
2	985	490	385	385	350	45
3	1475	735	585	585	530	220
4	1965	985	775	775	705	290
5	2465	1230	970	970	875	365
6	2955	1475	1160	1160	1050	435
7	3445	1720	1355	1355	1225	505
8	3935	1965	1550	1550	1405	580
9	4430	2215	1745	1745	1580	655
10	4920	2465	1935	1935	1755	725
11	5410	2710	2130	2130	1930	795

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12	5625	2815	2215	2215	2010	830.]
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(3) The categories of gaming machine are as follows—

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

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 [^{F45}£1], and
 - (b) the maximum value of the prize for winning a single game does not exceed [^{F46}£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.

^{F47}(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 ^{F48}(7) subsection (3) such higher sum as they consider appropriate.]]

Textual Amendments

F41 S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.

F42 Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.

Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part II. (See end of Document for details)

- F43** 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))
- F44** Table in s. 23(2) substituted (with effect in accordance with s. 21(2) of the amending Act) by Finance Act 2009 (c. 10), s. 21(1)
- F45** Word in s. 23(3) substituted (1.6.2009 retrospective) by Finance Act 2009 (c. 10), s. 22(9)(a)(12)
- F46** Word in s. 23(3) substituted (1.6.2009 retrospective) by Finance Act 2009 (c. 10), s. 22(9)(b)(12)
- F47** S. 23(5) omitted (1.6.2009 retrospective) by virtue of Finance Act 2009 (c. 10), s. 22(10)(12)
- F48** S. 23(7) inserted (19.7.2007) by Finance Act 2007 (c. 11), s. 9(3)

Modifications etc. (not altering text)

- C3** 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.

^{F49}(1)

^{F50}(2)

- (3) [^{F51}Amusement machines] chargeable at a particular rate shall not be provided on any ^{F52}. . . premises in excess of the number authorised by the licence [^{F53}or licences] authorising the provision of [^{F54}amusement machines] chargeable at that rate ^{F55}. . .
- (4) Where a licence which authorises the provision of [^{F54}amusement machines] chargeable at one rate only is in force in respect of any ^{F52}. . . premises, [^{F54}amusement machines] chargeable at any other rate shall not be provided [^{F56}for play] on those premises unless another licence authorising the provision of [^{F54}amusement machines] chargeable at that other rate is also in force in respect of the premises [^{F57}or there are special licences in force with respect to those machines][^{F58}or the machines].
- (5) If any [^{F59}amusement machine] is provided for gaming on any premises in contravention of [^{F60}section 21(1) above or] this section, [^{F61}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 [^{F59}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
 - ^{F62}(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 [^{F63}an][^{F59}amusement machine] may, or is required to, be on the premises at that time,

^{F64}. . .

- (6) If any [^{F59}amusement machine] is provided [^{F56}for play] on any premises in contravention of [^{F60}section 21(1) above or] this section and any such person as

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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—

- [^{F65}(a) on summary conviction to a penalty—
- (i) of the prescribed sum, ^{F66} . . . , or to imprisonment for a term not exceeding six months or to both such penalty and imprisonment;]
- (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

- F49** 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](#)
- F50** 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\(5\)\(a\)\(9\)](#).
- F51** Words in s. 24 substituted for “Gaming machines” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(a\)](#).
- F52** 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\(5\)\(b\)\(9\)](#).
- F53** Words inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(c\)](#)
- F54** Words in s. 24 substituted for “gaming machines” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(a\)](#).
- F55** 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](#).
- F56** Words in s. 24 substituted for “for gaming” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(c\)](#).
- F57** Words added by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(d\)](#)
- F58** Words in s. 24(4) inserted (29.4.1996) by [1996 c. 8, s. 12\(4\)](#).
- F59** Words in s. 24 substituted for “gaming machine” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(a\)](#).
- F60** Words inserted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), s. 7(1)(2), [Sch. 3 para. 6\(e\)](#)
- F61** 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](#).
- F62** S. 24(5)(c) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 12(1)
- F63** Word in s. 24(5)(f) substituted for “an” (1.5.1995) by [1995 c. 4, s. 14](#), [Sch. 3 para. 5\(b\)](#).
- F64** 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](#).
- F65** S. 24(6)(a) substituted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. V para. 12](#)
- F66** 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\(5\)\(c\)\(9\)](#).

[^{F67}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

- F67** 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”.

[^{F68}(1) A machine is an amusement machine for the purposes of this Act if it is—

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

[^{F69}(1A) In this Act “gaming machine” means a machine which is designed or adapted for use by individuals for gambling (whether or not it can also be used for other purposes).

(1B) But a machine is not a gaming machine to the extent that—

- (a) it is designed or adapted for use to bet on future real events,
- (b) it is designed or adapted for the playing of bingo and bingo duty is, or but for paragraphs 1 to 5 of Schedule 3 would be, charged under section 17 on the playing of the bingo, or
- (c) it is designed or adapted for the playing of a real game of chance and the playing of the game is dutiable gaming for the purposes of section 10 of the Finance Act 1997, or would be dutiable gaming but for subsections (3) and (4) of that section.]

(1C) For the purposes of this Act [^{F70}a machine is a prize machine] unless it is [^{F71}designed] 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.

[^{F72}(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.]

[^{F73}(5) For the purposes of this section—

- (a) a reference to gambling is to—
 - (i) gaming, or
 - (ii) betting,
- (b) “machine” has the same meaning as in the Gambling Act 2005 (see section 235(3)(a)),
- (c) a reference to a machine being designed or adapted for a purpose includes a reference to a machine to which anything has been done as a result of which it can reasonably be expected to be used for that purpose,
- (d) a reference to a machine being adapted includes a reference to computer software being installed on it,
- (e) “real” has the meaning given by section 353(1) of the Gambling Act 2005,
- (f) “game of chance” has the meaning given by section 6(2) of that Act, and
- (g) “bingo” includes any version of that game, whatever name it is called.

(6) The Treasury may by order amend this section.]

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Textual Amendments

- F68** 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\(1\)](#)
- F69** S. 25(1A)(1B) substituted for s. 25(1A) (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 116\(3\)](#)
- F70** 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\(2\)](#)
- F71** Word in s. 25(1C) substituted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 116\(4\)](#)
- F72** 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))
- F73** S. 25(5)(6) inserted (21.7.2009) by [Finance Act 2009 \(c. 10\), s. 116\(5\)](#)

25A Power to modify definition of “amusement machine”.

F74

Textual Amendments

- F74** 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 ^{F75}amusement machine licence duty]) shall have effect.

(2) In sections 21 to 25 above and in Schedule 4 to this Act—

- F76**
- ^{F77}“United Kingdom” includes the territorial waters of the United Kingdom;
- F78**^{F79}
- “prize machine” has the meaning given by section 25(1C) above;]
- “small-prize machine” has the meaning given by section 22(2) above.]
- ^{F80}“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,

F78 . . .]

F81

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

^{F82}[(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 ^{F83}[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 ^{F84}subject to

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subsection (3A) below] where on any premises one or more [^{F85}amusement machines] are so made available, any such machine anywhere on the premises shall be treated as provided [^{F83}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.

[^{F86}(3A) The Commissioners may by regulations make provision for the purpose of enabling spare [^{F85}amusement machines] to be kept on premises for use in the case of the breakdown of other [^{F85}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, [^{F87}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 [^{F83}for play] on those premises.]

^{F88}(4)

Textual Amendments

- F75** Words in s. 26(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(a)**.
- F76** 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))
- F77** Entries substituted for entry relating to "Great Britain" by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. 1 para. 6**
- F78** 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))
- F79** Definitions of "video machine" and "prize machine" inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(a)**.
- F80** 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)
- F81** 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)**
- F82** S. 26(2A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(3)**.
- F83** Words in s. 26 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(c)**.
- F84** Words inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(2)
- F85** Words in s. 26 substituted for "gaming machines" (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F86** S. 26(3A) inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(3)
- F87** Words in s. 26 substituted for "a gaming machine" (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F88** S. 26(4) repealed (10.7.2003) by Finance Act 2003 (c. 14), s. 216, **Sch. 43 Pt. 1(3)**

[^{F89}Remote gaming duty

Textual Amendments

- F89** 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—

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- (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) 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—

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

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- (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).

^{F90}(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.

Textual Amendments

F90 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”)—

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- (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—
- (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.
- [Subsection (2) does not prevent remote gaming duty being charged in respect of the
- ^{F91}(2A) provision of facilities for the playing of bingo which is not licensed bingo (as to the meaning of which terms see section 20C).]
- (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.

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- (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.

Textual Amendments

F91 S. 26H(2A) inserted (with effect in accordance with s. 115(4) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 115\(3\)](#)

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—
 - (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.

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- (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—
- (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.

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- (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 [F92 13A to 16] of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty [F93 as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
- (2) Sections [F94 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.]

Textual Amendments

- F92** 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\(2\)\(a\)](#)
- F93** 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\(2\)\(b\)](#)
- F94** 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\(3\)](#)

Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part II. (See end of Document for details)

[^{F95}General]

Textual Amendments

F95 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**

[^{F96}[^{F97}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

F96 S. 26A inserted (10.7.2003) by Finance Act 2003 (c. 14), s. 11(2) (with s. 11(3))

F97 S. 26N: renumbered (with effect as mentioned in s. 8(2) of the amending Act) by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 1**; S.I. 2007/2172, **art. 2**

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part II.