



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Remote gaming duty

^{F1}26A Interpretation

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Textual Amendments

^{F1} Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 4 (with Sch. 29)

^{F1}26B The duty

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Textual Amendments

^{F1} Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 4 (with Sch. 29)

^{F1}26C The rate

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

Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

F1 26D Accounting periods

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

F1 26E Remote gaming receipts

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

F1 26F Remote gaming winnings

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

F1 26G Losses

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

F1 26H Exemptions

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

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26I Liability to pay

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26IA Double taxation relief

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26IB Definition of qualifying foreign tax

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26IC Regulations about claims for double taxation relief

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26J Registration

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

Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26K Returns

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26L Enforcement

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

^{F1}26M Review and appeal

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Textual Amendments

F1 Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981,
Cross Heading: Remote gaming duty.