



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

[^{F1}Remote gaming duty

[^{F1}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.]

Textual Amendments

- F1** 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](#)

Status:

Point in time view as at 11/08/2011. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 26G.