



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I U.K.

BETTING DUTIES

General betting duty

1 General betting duty. U.K.

- (1) Subject to the provisions of this Part of this Act, on any bet [^{F1}which is not an on-course bet and] which—
- (a) is made with a bookmaker in [^{F2}the United Kingdom] 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)^{F3}
 - (b)^{F3}, be of an amount equal to [^{F4}7.75 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 ^{M1}Betting, Gaming and Lotteries Act 1963 [^{F5}or Article 37 of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985], 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.

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Textual Amendments

- F1 Words inserted by [Finance Act 1987 \(c. 16, SIF 12:2\), s. 3\(1\)\(a\)](#)
- F2 Words substituted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 para. 1\(1\)](#)
- F3 Words repealed by [Finance Act 1987 \(c. 16, SIF 12:2\), ss. 3\(1\)\(b\), 72\(7\), Sch. 16 Pt. II](#) Note 1
- F4 Words in [s. 1\(2\)](#) substituted (16.3.1992 in relation to bets made on or after 1.4.1992) by [Finance Act 1992 \(c. 20\), s. 5\(1\)\(2\)](#)
- F5 Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 para. 1\(2\)](#)

Marginal Citations

- M1 [1963 c. 2\(12:1\)](#).
- M2 [S.I. 1985/1204 \(N.I. 11\)](#).

2 Payment and recovery of general betting duty. U.K.

- (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 ^{F6} **U.K.**

Textual Amendments

- F6 [S. 3](#) repealed by [Finance Act 1987 \(c. 16, SIF 12:2\), s. 72\(7\), Sch. 16 Pt. II](#) Note 1

4 Bets of more than one contingency. U.K.

- (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—

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- (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 outcome 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. **U.K.**

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.

VALID FROM 10/07/2003

^{F7} ^{F8}5AA Relief for losses **U.K.**

- (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

F7 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**

F8 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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VALID FROM 10/07/2003

I **Betting exchanges** **U.K.**

F9 **5AB**

- (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

- F7** 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**
- F8** S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 6(3)**
- F9** 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)**

VALID FROM 06/10/2001

F10 **5A** **Multiple bets** **U.K.**

- (1) Subject to subsection (3), this section applies where—
- (a) a person bets on more than one contingency, and
 - (b) he bets on terms that if his bet in respect of one contingency is successful the stake or winnings will be carried forward as the stake in respect of another contingency.
- (2) Where this section applies—
- (a) the person mentioned in subsection (1)(a) shall be treated for the purposes of sections 2 to 4 as making a separate bet on each contingency, and
 - (b) each bet which depends on the result of an earlier bet shall be treated as being made at the time of that result.
- (3) This section does not apply where a person bets on more than one contingency if—

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- (a) the betting takes the form of a single bet or of bets placed at a single time, and
 - (b) the terms mentioned in subsection (1) do not permit the arrangement for carrying forward to be varied or terminated.
- (4) In subsection (1)(b) the reference to “the stake or winnings” includes a reference to—
- (a) any part of the stake,
 - (b) any part of the winnings, and
 - (c) any combination of stake and winnings.

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**

VALID FROM 06/10/2001

F11 **5B** Liability to pay **U.K.**

- (1) At the end of each accounting period all general betting duty chargeable in respect of bets made in the period shall become due.
- (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.
- (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 bookmaker’s permit 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 section 4(1) to (3) 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

F11 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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VALID FROM 06/10/2001

F125C Bet-brokers U.K.

- (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 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).
- (2) For the purposes of sections 2 to 5B—
 - (a) the bet shall be treated as if it were made by the bettor with the bet-broker and not with the bet-taker,
 - (b) the bet-broker shall be treated as a bookmaker in respect of the bet,
 - (c) the aggregate of amounts due to be paid by the bettor in respect of the bet shall be treated as being due to the bet-broker, 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 by the bet-broker at that time and for that purpose.
- (3) But subsection (2) does not apply to a bet if—
 - (a) the bet-taker holds a bookmaker’s permit, and
 - (b) the bet would not be an on-course bet if the bet-broker were making the bet with the bet-taker as principal.
- (4) In the case of a bet which is excluded from subsection (2) by virtue of subsection (3), 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,
 - (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, or
 - (b) to bets made using facilities provided by a person holding (and relying on) a betting agency permit (within the meaning of section 9(2)(c)(ii) of the Betting, Gaming and Lotteries Act 1963).
- (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.

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Textual Amendments

- F12** 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**

VALID FROM 06/10/2001

^{F13}5D Accounting period **U.K.**

- (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

- F7** 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**
- F13** 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**

Pool betting duty

VALID FROM 10/07/2003

^{F14}^{F15}~~7Z~~**A** Relief for losses **U.K.**

- (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,

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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.]

Textual Amendments

- F7** 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**
- F14** 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**
- F15** S. 7ZA inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14)**, s. 6(5)

VALID FROM 31/03/2002

7A Calculating net pool betting receipts **U.K.**

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

- F7** 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**
- F14** 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**

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VALID FROM 31/03/2002

7B Net pool betting receipts: meaning of “dutable pool bet” U.K.

- (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 “dutable 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) the bet is made otherwise than by means of a totalisator and that person is the promoter and is in the United Kingdom.
- (3) The second condition is that the bet is not—
 - (a) made by way of sponsored pool betting,
 - (b) made as mentioned in section 4(3), or
 - (c) made for community benefit.
- (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.

VALID FROM 31/03/2002

7C Net pool betting receipts: calculating stake money U.K.

- (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—
 - (a) for or on account of or in connection with bets that are dutable pool bets for the purposes of the calculation,
 - (b) in addition to the stake money, and
 - (c) 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

F7 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**

F14 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**

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VALID FROM 31/03/2002

7D Net pool betting receipts: when stakes etc fall due **U.K.**

- (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) a person makes a bet, and
 - (b) 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) a person makes a bet, and
 - (b) subsection (2) does not apply,
 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

- F7** 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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- F14** 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**

VALID FROM 31/03/2002

7E Net pool betting receipts: expenses and profits **U.K.**

- (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—
 - (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

- F7** 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**
- F14** 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**

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VALID FROM 31/03/2002

7F Net pool betting receipts: calculating winnings **U.K.**

- (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.

Textual Amendments

- F7** 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**
- F14** 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**

VALID FROM 31/03/2002

8A Meaning of “bet made for community benefit” in sections 6 to 8 **U.K.**

- (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—
 - (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.

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 13 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)

- (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

- F7** 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**
- F14** 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**

VALID FROM 31/03/2002

8B Meaning of “accounting period” in sections 6 to 8 **U.K.**

- (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.

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 13 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)

Textual Amendments

- F7** 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**
- F14** 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**

VALID FROM 31/03/2002

8C Meaning of “bet” in sections 6 to 8A **U.K.**

- (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

- F7** 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**
- F14** 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**

6 Pool betting duty. **U.K.**

- (1) There shall be charged a duty of excise, to be known as pool betting duty—
 - (a) subject to subsection (2) below, on all bets made by way of pool betting, wherever made, and
 - (b) on all bets made at fixed odds with the Horserace Totalisator Board or a bookmaker in ^{F16}the United Kingdom] by way of coupon betting, not being bets made by way of sponsored pool betting or made as mentioned in section 1(1)(c) above.
- (2) Bets made by way of pool betting are chargeable with pool betting duty only if—

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Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 13 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) in the case of bets made by means of a totalisator, the totalisator is situated in ^{F16}[the United Kingdom];
 - (b) in the case of bets made otherwise than by means of a totalisator, the promoter of the betting is in ^{F16}[the United Kingdom].
- (3) For the purposes of this section and sections 7 and 8 below (except in their application to coupon betting)—
- (a) subject to paragraph (b) and section 12(3) below, 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 which may (directly or indirectly) determine the winner, those payments shall be treated as bets notwithstanding that the power is not exercised;
 - ^{F17}(b) “bet” does not include the taking of a ticket or chance in a lottery.]
- ^{F18}(4)

Textual Amendments

F16 Words substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 2(1)**

F17 S. 6(3)(b) substituted (1.2.1994) by 1993 c. 34, **ss. 39(a), 40(2)(3)**; S.I. 1993/2842, **art. 3(2)**

F18 S. 6(4) repealed (1.2.1994) by 1993 c. 34, **ss. 39(b), 40(2)(3), 213, Sch. 23 Pt. I(7)**; S.I. 1993/2842, **art. 3(3)**

Modifications etc. (not altering text)

C1 S. 6(3) amended by S.I. 1989/1358, **art. 2**

7 Amount of pool betting duty. U.K.

- (1) The amount of the pool betting duty shall be equal . . . ^{F19} to ^{F20}[27.50 per cent.]. of the aggregate of—
- (a) the amount of the stake money paid, and
 - (b) the expenses and profits described in subsection (4) below (but subject to subsection (5) below).
- (2)
- (3) For the purposes of pool betting duty, any payment which entitles a person to make a bet by way of pool betting or coupon betting shall, if he makes the bet, be treated as stake money on the bet; and this subsection shall apply to any payment entitling a person to take part in a transaction which is, on his part, only not a bet made by way of pool betting or coupon betting by reason of his not in fact making any stake as if the transaction were such a bet, and the transaction shall accordingly be treated as a bet for the purposes of pool betting duty.
- (4) The expenses and profits referred to in subsection (1)(b) above are the expenses and profits of the promoter of the betting or any other person concerned with or benefiting from the promotion of the betting so far as they are not provided for out of the stake money and are not shown to be referable to matters other than the promotion and management of the betting and activities ancillary thereto or connected therewith; and all payments made for or on account of or in connection with any bets made by way of pool betting or coupon betting in addition to the stake money by the persons making the bets shall be treated as representing amounts on which duty is (subject to subsection (5)

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below) chargeable by virtue of subsection (1)(b) above except in so far as the promoter of the betting proves the contrary.

- (5) There shall be excepted from any charge to duty under this section the amount of any benefit accruing from the betting to a society established and conducted for charitable purposes only or to 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, if the benefit is provided by means of payments made by persons making bets and those persons know, when making the payments, that their purpose is to provide the benefit.

In this subsection “society” includes any club, institution, organisation or association of persons, by whatever name called.

Textual Amendments

F19 Words repealed by [Finance Act 1990 \(c. 29, SIF 12:2\)](#), s. 132, [Sch. 19 Pt. I](#)

F20 Words in [s. 7\(1\)](#) substituted (29.4.1996 with effect in relation to bets the stake money on which has been or is paid on or after 3.12.1996 and before 5.5.1996) by virtue of [1996 c. 8, s. 11\(1\)\(a\)](#)

F21 [S. 7\(2\)](#) repealed by [Finance Act 1990 \(c. 29, SIF 12:2\)](#), s. 132, [Sch. 19 Pt. I](#)

^{F22}8 **Payment and recovery of pool betting duty.** **U.K.**

- (1) Pool betting duty shall be paid—
- (a) in the case of bets made by means of totalisator, by the operator and,
 - (b) in the case of other bets, by the promoter.
- (2) The pool betting duty chargeable on any bet shall be recoverable jointly and severally from all or any of the following persons—
- (a) the conductor of the dutiable betting by way of which the bet was made;
 - (b) any other person responsible for the management of any premises or totalisator in respect of which that conductor has made entry or given notice in accordance with paragraph 4(2) or (4) of Schedule 1 to this Act;
 - (c) where a person within paragraph (a) or (b) above is a company, any director of that company.

- (3) In this section—

“conductor of dutiable betting” means a person carrying on a business the carrying on of which involves or may involve any sums becoming payable by him by way of pool betting duty;

“dutiable betting” means betting by way of pool betting or coupon betting.

Textual Amendments

F22 [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](#)

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General

9 Prohibitions for protection of revenue. **U.K.**

- (1) Any person who—
- (a) conducts in [^{F23}the United Kingdom] any business or agency for the negotiation, receipt or transmission of bets to which this section applies, or
 - (b) knowingly issues, circulates or distributes in [^{F23}the United Kingdom], or has in his possession for that purpose, any advertisement or other document inviting or otherwise relating to the making of such bets, or
 - (c) being a bookmaker in [^{F23}the United Kingdom], makes or offers to make any such bet with a bookmaker outside [^{F23}the United Kingdom],
- shall be guilty of an offence.
- (2) Except as mentioned in subsection (3) below, this section applies to—
- (a) all bets made by way of pool betting or coupon betting unless—
 - (i) in the case of bets made by means of a totalisator, the totalisator is situated in [^{F23}the United Kingdom],
 - (ii) in the case of bets made otherwise than by means of a totalisator, the promoter of the betting is in [^{F23}the United Kingdom]; and
 - (b) all bets made with a bookmaker outside [^{F23}the United Kingdom] (whether or not made by way of pool betting or coupon betting).
- (3) This section does not apply—
- (a) to any bet—
 - (i) made by way of pool betting or coupon betting and otherwise than by means of a totalisator, or
 - (ii) made with a bookmaker otherwise than by way of pool betting or coupon betting,where the promoter of the pool betting or coupon betting or, as the case may be, the bookmaker is in . . . ^{F24} the Isle of Man and the bet is such as to be chargeable with a duty imposed by or under an Act . . . ^{F24} of Tynwald which corresponds to, and is chargeable on the bet at a rate not less than the appropriate rate of, pool betting duty or, as the case may be, general betting duty; or
 - (b) to any bet made by means of a totalisator situated in a country outside [^{F23}the United Kingdom] on a horse race taking place in that country; or
 - (c) to any bet in respect of an event taking place outside [^{F23}the United Kingdom] made by a bookmaker in [^{F23}the United Kingdom]—
 - (i) by means of a totalisator situated outside [^{F23}the United Kingdom], or
 - (ii) with a bookmaker outside [^{F23}the United Kingdom],if it is shown that bets in respect of that event have been made in [^{F23}the United Kingdom] with the first-mentioned bookmaker by other persons.
- (4) A person guilty of an offence under this section shall be liable—
- (a) on summary conviction to a penalty of the prescribed sum or, in the case of a second or subsequent conviction, to a penalty of the prescribed sum or to imprisonment for a term not exceeding three months or to both, or

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- (b) on conviction on indictment to a penalty of any amount or, in the case of a second or subsequent conviction, to a penalty of any amount or to imprisonment for a term not exceeding one year or to both.
- (5) A person who makes or tries to make a bet, or who gets or tries to get any advertisement or other document given or sent to him, shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.
- (6) Section 6(3) above shall have effect for the purposes for subsections (2)(a) and (5) above (except in their application to coupon betting) as it has effect for the purposes of sections 6 to 8 above.

Textual Amendments

F23 Words substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 3\(1\)](#)

F24 Words repealed by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), ss. 6, 114(6), [Sch. 4 para. 3\(2\)](#), [Sch. 23 Pt. III](#)
Notes (a), (b)

VALID FROM 25/07/2002

[^{F25}9A Further prohibitions for protection of revenue: overseas bet-brokers **U.K.**

- (1) A person shall be guilty of an offence if—
- (a) he knowingly issues, circulates or distributes in the United Kingdom, or has in his possession for that purpose, any advertisement or other document inviting the use of or otherwise relating to bet-broking services, and
 - (b) any person providing any of the bet-broking services concerned—
 - (i) is outside the United Kingdom, and
 - (ii) provides them in the course of a business.
- (2) In this section “bet-broking services” means—
- (a) facilities provided by a person that may be used by other persons in making bets with third persons, or
 - (b) a person’s services of acting as agent for other persons in making bets on their behalf with third parties (whether the persons on whose behalf the bets are made are disclosed principals or undisclosed principals).
- (3) In subsection (2) “bet” means a bet other than one made by way of pool betting.
- (4) A person who gets or tries to get any advertisement or other document given or sent to him shall not be guilty of an offence by reason of his thereby procuring or inciting some other person to commit, or aiding or abetting the commission of, an offence under this section.]

Textual Amendments

F25 S. 9A inserted (25.7.2002) by [Finance Act 2002 \(c. 23\)](#), s. 14(1)(5)

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 13 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)

VALID FROM 24/07/2002

[^{F26}9B Offences under sections 9 and 9A: penalties U.K.]

- (1) This section applies where a person is guilty of an offence under section 9 or 9A (a “relevant offence”).
- (2) In the case of the person’s first conviction for a relevant offence, he is liable—
 - (a) on summary conviction to a penalty of the prescribed sum, or
 - (b) on conviction on indictment to a penalty of any amount.
- (3) In the case of a second or subsequent conviction of the person for a relevant offence, he is liable—
 - (a) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding three months or to both, or
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding one year or to both.]

Textual Amendments

F26 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\(2\)](#)

10 Definition of pool betting. U.K.

- (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—

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

“totalisator odds” means—

- (a) in relation to a race which is a recognised horse race within the meaning of section 55(1) of the ^{M3}Betting, Gaming and Lotteries Act 1963, the odds paid on bets on that race made by way of sponsored pool betting, and
 - (b) in relation to any other event, the odds paid on bets made by means of a totalisator at the scene of the event.
- (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.
- (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.

Marginal Citations

M3 1963 c. 2(12:1).

11 Definition of coupon betting. **U.K.**

—For the purposes of this Part of this Act, bets shall be deemed to be made by way of coupon betting where they are made in pursuance of an invitation which offers stated odds for a choice of bets, being bets of a description not commonly made without such an invitation, unless made by way of pool betting, and not of a description commonly made by means of a totalisator.

12 Supplementary provisions. **U.K.**

- (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 (except in sections 6, 7, 8, 9(2)(a) and 9(5) in their application to coupon betting), 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—

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[^{F27}“betting office licence”—

- (a) in Great Britain, has the meaning given by section 9(1) of the ^{M4}Betting, Gaming and Lotteries Act 1963, and
- (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the ^{M5}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;

“bookmaker”—

- (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;

and (in either case) the expression “bookmaking” shall be construed accordingly;

“bookmaker’s permit”—

- (a) in Great Britain, has the meaning given by section 2(1) of the said Act of 1963, and
- (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;]

“meeting” means any occasion on any one day on which events take place on any track;

“on-course bet” means a bet made in the course of a meeting, either by means of a totalisator situated on premises forming part of the track or with a bookmaker present at the meeting, where—

- (a) the person making the bet (that is to say, the person originating the bet and not any agent or intermediary) is present at the meeting, or
- (b) the bet is made by a person carrying on a bookmaking business acting as principal (and not acting as agent for, or on behalf of, some other person);

“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;

[^{F28}“sponsored pool, betting” has the meaning given by section 55(1) of the said Act of 1963;

“totalisator” has the meaning given by section 55(1) of the said Act of 1963 and Article 2(2) of the said Order of 1985;

“track”—

- (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;

F29

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

Textual Amendments

F27 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\(a\)](#)

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

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F28 Definitions “sponsored pool betting”, “totaliser” and “track” inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 4(b)**

F29 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)

Modifications etc. (not altering text)

C2 S. 12 applied (17.10.1994) by S.I. 1994/2679, **art. 3**.

Marginal Citations

M4 1963 c. 2(12:1).

M5 S.I. 1985/1204 (N.I. 11).

PART II U.K.

GAMING DUTIES

Gaming licence duty

13 Gaming licences. E+W+S

- (1) The authority of a licence (to be known as a gaming licence) shall be required for all gaming by way of any games to which this section for the time being applies taking place on any premises at a time when a licence is in force as respects those premises under the ^{M6}Gaming Act 1968.
- (2) Subject to the provisions of paragraph 1 of Schedule 2 to this Act, a gaming licence shall be a licence for the period from 1st October in any year to 31st March in the following year, or from 1st April in any year to 30th September in that year (all dates inclusive).
- (3) Without prejudice to the following provisions of this section, the games to which this section applies are baccarat, punto banco, big six, blackjack, boule, chemin de fer, chuck-a-luck, craps, crown and anchor, faro, faro bank, hazard, poker dice, pontoon, French roulette, American roulette, trente et quarante, vingt-et-un, and wheel of fortune.
- (4) The Treasury may by order add to the games mentioned in subsection (3) above any game not for the time being mentioned in that subsection if it appears to the Treasury proper to do so for the protection of the revenue, having regard to the character of the game and the circumstances in which it is played.
- (5) Any reference in this section or in any order under subsection (4) above to a particular game shall include a reference to any game (by whatever name called) which is essentially similar to that game.

Modifications etc. (not altering text)

C3 S. 13 extended (1.4.1995) by S.I. 1995/442, **art. 2**.

C4 S. 13(3) amended (1.4.1995) by S.I. 1995/442, **art. 2**.

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 13 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)

Marginal Citations

M6 1968 c. 65(12:1).

14 Gaming licence duty. **E+W+S**

(1) A duty of excise shall be charged on gaming licences and, subject to the provisions of Schedule 2 to this Act, the amount of duty on a licence for any period in respect of the premises specified in the licence shall be—

- (a) [^{F30}£10]payable on application for the licence, plus
- (b) a further sum ^{F31} . . . chargeable at the rates specified in the following Table on the gross gaming yield from the premises in that period.

[^{F32} TABLE

<i>Part of gross gaming yield</i>	<i>R ate</i>
The first £450,000	2½ per cent.
The next £2,250,000	12½ per cent.
The next £2,700,000	25 per cent.
The remainder	33⅓ per cent.]

(2) Subject to subsection (3) below, for the purposes of this section and Schedule 2 to this Act the gross gaming yield from any premises in any period shall consist of—

- (a) the receipts in that period from charges made in connection with gaming on the premises by way of any game to which section 13 above for the time being applies, being charges authorised by regulations under section 14(2) of the ^{M7}Gaming Act 1968 but exclusive of value added tax and of any charge the payment of which does no more than entitle a person to admission to the premises; and
- (b) where a provider of the premises (or a person acting on his behalf) is banker in relation to any such gaming as aforesaid, the difference between—
 - (i) the value in money or money’s worth of the stakes staked with the banker in such gaming; and
 - (ii) the value in money or money’s worth of the winnings paid by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.

(3) The Treasury may amend subsection (2) above by order.

Textual Amendments

F30 Words in s. 14(1)(a) substituted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(2)(a)(9) having effect in relation to gaming licences for any period beginning after 30.9.1991

F31 Words in s. 14(1)(b) repealed by Finance Act 1991 (c. 31, SIF 12:2), ss. 6(2)(b), 123, Sch. 19, Pt. I

F32 Table in s. 14(1) substituted by Finance Act 1991 (c. 31, SIF 12:2), s. 6(3)(9) having effect in relation to gaming licences for any period beginning after 30.9.1991

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Marginal Citations

M7 1968 c. 65(12:1).

15 Gaming without duly paid licence. **E+W+S**

(1) If at any time gaming takes place on any premises as respects which a licence is then in force under the Gaming Act 1968 by way of any game to which section 13 above then applies then, unless a person who is a provider of those premises—

- (a) holds a gaming licence which is then in force, and
- (b) has paid all amounts of gaming licence duty which are payable (or which he reasonably believes are payable) by him before that time,

every provider of those premises and every person concerned in the organisation or management of the gaming shall be guilty of an offence and liable—

- (i) on summary conviction, to a penalty of the prescribed sum or to imprisonment for a term not exceeding six months or to both;
- (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

(2) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M8}Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting—

- (a) that an offence under subsection (1) above is being, has been, or is about to be committed on any premises, or
- (b) that evidence of any such offence is to be found there,

he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [^{F33}one month] from the time of the issue of the warrant and search them.

(3) An officer who enters premises under the authority of such a warrant may—

- (a) seize and remove any records, accounts or other documents money or valuable thing, instrument or other thing whatsoever found on the premises which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and
- (b) search any person found on the premises whom he has reasonable cause to believe to be concerned in the organisation or management of gaming on the premises.

[^{F34}(4) In subsection (1)(b) above the reference to amounts of gaming licence duty includes amounts payable in anticipation of gaming licence duty by virtue of regulations under paragraph 3(3)(d) of Schedule 2 to this Act.]

Textual Amendments

F33 Words substituted by [Police and Criminal Evidence Act 1984 \(c. 60, SIF 95\), s. 119, Sch. 6 Pt. II para. 39\(a\)](#)

F34 [S. 15\(4\)](#) inserted by [Finance Act 1991 \(c. 31, SIF 12:2\), s. 6\(4\)](#)

Marginal Citations

M8 1975 c. 21(39:1).

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16 Supplementary provisions as to gaming licence duty. E+W+S

- (1) Schedule 2 to this Act (supplementary provisions as to gaming licence duty) shall have effect.
- (2) In sections 13 to 15 above and in Schedule 2 to this Act—
 - “premises” includes any place and any means of transport, and
 - “provider”, in relation to any premises used for gaming, means any person having a right to control the admission of persons to those premises, whether or not he also has a right to control the admission of persons to the gaming.
- (3) In proceedings relating to gaming licence duty under the customs and excise Acts an averment in any process that a particular game is essentially similar to another particular game shall, until the contrary is proved, be sufficient evidence that it is so.

Bingo duty

VALID FROM 10/07/2003

20A Combined bingo U.K.

- (1) A game of bingo is “combined bingo” if—
 - (a) it is multiple bingo within the meaning of section 1 of the Gaming (Bingo) Act 1985, or
 - (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).
- (4) Subsections (2) and (3) shall apply only where the combined bingo is played entirely in the United Kingdom.

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VALID FROM 10/07/2003

[^{F35}**20B Carrying losses forward U.K.**]

- (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

F35 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\(1\)](#)

VALID FROM 10/07/2003

20C Supplementary U.K.

- (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,
 - “licensed bingo” means bingo played at premises licensed under—
 - (a) the Gaming Act 1968, or
 - (b) Chapter II of Part III 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.
- (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).

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- (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.

17 **Bingo duty.** U.K.

- (1) A duty of excise, to be known as bingo duty, shall be charged on the playing of bingo in [^{F36}the United Kingdom] except in the cases specified in Part I of Schedule 3 to this Act.
- (2) Bingo duty shall be charged in respect of bingo played in a particular week; and the amount of the duty shall be—
- 10 per cent. of the total of the money taken [^{F37}if any] by or on behalf of the promoter in that week as payment by players for their cards, plus
 - (subject to section 19(1) below) one ninth of the amount (if any) by which that total, after deduction of the 10 per cent. chargeable under paragraph (a) above, is exceeded by the total value of the prizes won in that week's bingo.
- (3) For the purposes of this section, a player's "cards" are the sets of numbers or symbols (in whatever form or lay-out) with which he plays bingo, matching them against calls made by the house; and a player pays for a card when he gives money in exchange for, or for the use of, a particular card, whether it is appropriated to a particular game or can be appropriated by the player to a game of his choice.

Textual Amendments

F36 Words substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 5](#)

F37 Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\)](#), s. 8, [Sch. 6 Pt. IV para. 4](#)

18 **Payment and recovery of bingo duty.** U.K.

- (1) Bingo duty shall be paid by the promoter of the bingo.
- (2) Bingo duty shall be recoverable jointly and severally from all or any of the following persons—
- the promoter;
 - any person who took money as payment by players for cards or paid prizes to players;
 - any person who was responsible for the management of the premises on which bingo was played;
 - where any person within paragraph (a), (b) or (c) above is a company, any director of the company.

19 **Play in more than one place.** U.K.

- (1) Where bingo is promoted at one place and, for the purpose of a particular game, it is combined with bingo played at another place and promoted by another person, so that the players at both places share in the chance of winning a prize contributed partly by one promoter and partly by the other, then for the purposes of the charge to bingo duty under section 17(2)(b) above—

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- (a) as against the promoter of the bingo at the place where the prize is won there shall be counted so much only of the value of the prize as represents his contribution, and
- (b) so much of the value of the prize as represents the contribution of the other promoter shall be counted as a prize won at bingo promoted by him;

and where the prize is provided wholly by or on behalf of one of the promoters concerned, its whole value shall be counted against him under section 17(2)(b), wherever it is won.

- (2) It shall not be lawful for a game of bingo, being bingo which is chargeable with bingo duty and is promoted at a place in [^{F38}the United Kingdom], to be combined as mentioned in subsection (1) above with other bingo played elsewhere than in [^{F38}the United Kingdom], except where the other bingo is played in . . . ^{F39} the Isle of Man and is chargeable, under an Act of . . . ^{F39} Tynwald, with duty corresponding to bingo duty and at a rate not less than that which is chargeable under section 17 above.

Textual Amendments

F38 Words substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 para. 6(a)

F39 Words repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 6(b), Sch. 23 Pt. III
Notes (a)(b)

20 Supplementary provisions as to bingo duty. **U.K.**

- (1) The provisions of Part II of Schedule 3 to this Act (supplementary provisions as to bingo duty) shall have effect.

- (2) In sections 17 to 19 above and in Schedule 3 to this Act—

“bingo” includes any version of that game, by whatever name called;

.....^{F40}

“money” includes any token, voucher or other object given by a player in exchange for cards and recognised for the purpose of the exchange to represent a particular sum of money;

“prize” means anything won or to be won at bingo, whether money or something else having a value, and “value” and “paid”, in relation to prizes, shall be construed accordingly;

“the promoter”, in relation to bingo, means the person to whom the players look for the payment of prizes, and “promote” and “promotion” shall be construed accordingly: and

[^{F41}“United Kingdom” includes the territorial waters of the United Kingdom;]

“week” means a period of seven days beginning with Monday.

- (3) 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 so.

Textual Amendments

F40 Definition repealed by Finance Act 1986 (c. 41, SIF 12:2), ss. 6, 114(6), Sch. 4 para. 6(b), Sch. 23 Pt. III, Notes (a)(b)

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F41 Definition inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 7**

Gaming machine licence duty

[^{F42}21 Gaming machine licence duty. U.K.]

(1) Except in the cases specified in Part I of Schedule 4 to this Act, no [^{F43}amusement machine]] (other than [^{F44}an excepted machine]) shall be provided [^{F45}for play] on any premises situated in [^{F46}the United Kingdom] unless there is for the time being in force [^{F47}a licence granted under this Part of this Act with respect to the premises.

(2) Such a licence shall be known as [^{F48}an amusement machine licence]]

[^{F49}(3) [^{F50}An amusement machine licence] may be granted for a period of a month, or of any number of months not exceeding twelve, beginning on any day of any month]

[^{F51}(3A) For the purposes of this section an excepted machine is—

(a) a two-penny machine, or

[a five-penny machine which is a prize machine without being a gaming
^{F52}(b) machine or which (if it is a gaming machine) is a small-prize machine, or

(c) a thirty-five-penny machine which is not a prize machine.]]

(4)

Textual Amendments

F42 S. 21 substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2) **Sch. 3 Pt. I para. 2**

F43 Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(a)**.

F44 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)

F45 Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(a)**.

F46 Words substituted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 1(1)**

F47 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)**.

F48 Words in s. 21(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(b)**.

F49 S. 21(3) substituted (3.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(2)**.

F50 Words in s. 21(3) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(1)(c)**.

F51 S. 21(3A) inserted (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(3)(9)

F52 S. 21(3A)(b)(c) substituted for s. 21(3A)(b) (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 2(2)**.

Modifications etc. (not altering text)

C5 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)**.

^{F53}21A. U.K.

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Textual Amendments

F53 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. **U.K.**

- (1) A duty of excise shall be charged on [^{F54}amusement machine] licences and the duty on a licence shall be determined [^{F55}in accordance with section 23 below]
- [^{F56}(2) For the purposes of this Act [^{F57}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 [^{F58}£8]
- (3) The Commissioners may by order substitute for the 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.]
- ^{F59}(5)
- (6) ^{F60}

Textual Amendments

- F54** Words in s. 22(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 3(1)**.
- F55** 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)
- F56** 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)**
- F57** Words in s. 22(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 3(2)**.
- F58** Words in s. 22(2) substituted (1.10.1995) by virtue of S.I. 1995/2374, **art. 4(1)**.
- F59** S. 22(5) repealed (3.5.1994 with effect on 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(3)(9), **Sch. 26 Pt. II** Note.
- F60** S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, **Sch. 22 Pt. III** Note

[^{F61}23 Amount of duty. **U.K.**

- (1) The amount of duty payable on [^{F62}an amusement machine licence]] shall be—
- the appropriate amount for the machine which it authorises, or
 - if it authorises two or more machines, the aggregate of the appropriate amounts for each of those machines.
- (2) The appropriate amount for each machine shall be determined in accordance with the following Table by reference to—
- the period for which the licence is granted, and
 - whether the machine falls within column 2 [^{F63}, column 3 or column 4] of the Table,
- and references in this Part to a rate of [^{F64}amusement] machine licence duty are references to the rate in column 2 [^{F65}, the rate in column 3 or the rate in column 4]

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[^{F66} TABLE

(1) Period (in months) for which licence granted	(2) Machines that are not gaming machines	(3) Gaming machines that are small-prize machines or are five-penny machines without being small-prize machines	(4) Other machines
	£	£	£
1	30	60	150
2	50	105	275
3	75	155	400
4	95	205	520
5	120	250	645
6	140	295	755
7	160	340	880
8	185	390	1,005
9	205	435	1,115
10	225	480	1,235
11	240	510	1,305
12	250	535	1,375]

Textual Amendments

- F61** S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.
- F62** Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.
- F63** Words in s. 23(2)(b) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(2)(a)**.
- F64** Words in s. 23(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(2)(b)**.
- F65** Words in s. 23(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(2)(b)**.
- F66** Table in s. 23 substituted (with effect on 1.11.1995 in relation only to the provision of a machine at a time on or after 1.11.1995 and to licences for periods beginning on or after that date and the duty on such licences) by virtue of 1995 c. 4, s. 14, **Sch. 3 para. 4(3)**.

Modifications etc. (not altering text)

- C6** 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. U.K.

(1) ^{F67}

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- ^{F68}(2)
- (3) [^{F69}Amusement machines] chargeable at a particular rate shall not be provided on any ^{F70}. . . premises in excess of the number authorised by the licence [^{F71}or licences] authorising the provision of [^{F72}amusement machines] chargeable at that rate ^{F73}. . . .
- (4) Where a licence which authorises the provision of [^{F72}amusement machines] chargeable at one rate only is in force in respect of any ^{F70}. . . premises, [^{F72}amusement machines] chargeable at any other rate shall not be provided [^{F74}for play] on those premises unless another licence authorising the provision of [^{F72}amusement machines] chargeable at that other rate is also in force in respect of the premises [^{F75}or there are special licences in force with respect to those machines].
- (5) If any [^{F76}amusement machine] is provided for gaming on any premises in contravention of [^{F77}section 21(1) above or] this section, [^{F78}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 [^{F76}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
 - (c) is a person responsible for issuing or exchanging coins or tokens for use in playing any [^{F76}amusement machine] on the premises, or otherwise for controlling the use of any such machine, 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 [^{F79}an][^{F76}amusement machine] may, or is required to, be on the premises at that time,
- ^{F80}
- (6) If any [^{F76}amusement machine] is provided [^{F74}for play] on any premises in contravention of [^{F77}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—
- [^{F81}(a) on summary conviction to a penalty—
- (i) of the prescribed sum, ^{F82}. . . , 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

F67 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

F68 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).

F69 Words in s. 24 substituted for “Gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 5(a).

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- F70** 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)**.
- F71** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(c)**
- F72** Words in s. 24 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 5(a)**.
- F73** 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.
- F74** Words in s. 24 substituted for “for gaming” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 5(c)**.
- F75** Words added by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(d)**
- F76** Words in s. 24 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 5(a)**.
- F77** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 para. 6(e)**
- F78** 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**.
- F79** Word in s. 24(5)(f) substituted for “an” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 5(b)**.
- F80** 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**.
- F81** S. 24(6)(a) substituted by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 12**
- F82** 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)**.

VALID FROM 28/07/2000

[^{F83}24A Unlicensed machines: duty chargeable. U.K.]

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

- F83** 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”. U.K.

- [^{F84}(1)** A machine is an amusement machine for the purposes of this Act if—
- (a) the machine is constructed or adapted for the playing of any game (whether a game of chance, a game of skill or a game of chance and skill combined);
 - (b) the game is one played by means of the machine (whether automatically or by the operation of the machine by the player or players);
 - (c) a player pays to play the game (except where he has an opportunity to play without payment as a result of having previously played successfully) either by inserting a coin or token into the machine or in some other way;
 - (d) the machine automatically—
 - (i) applies some or all of the rules of the game or displays or records scores in the game; and
 - (ii) determines when a player who has paid to play a game by means of the machine can no longer play without paying again;
- and
- (e) the machine is a gaming machine, a video machine or a pinball machine.

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(1A) A machine constructed or adapted for the playing of a game is a gaming machine for the purposes of this Act if—

- (a) it is a prize machine;
- (b) the game which is played by means of the machine is a game of chance, a game of chance and skill combined or a pretended game of chance or of chance and skill combined; and
- (c) the outcome of the game is determined by the chances inherent in the action of the machine, whether or not provision is made for manipulation of the machine by a player;

and for the purposes of this subsection a game in which the elements of chance can be overcome by skill shall be treated as a game of chance and skill combined if there is an element of chance in the game that cannot be overcome except by superlative skill.

(1B) A machine constructed or adapted for the playing of a game is a video machine for the purposes of this Act if—

- (a) a micro-processor is used to control some or all of the machine's functions; and
- (b) the playing of the game involves information or images being communicated or displayed to the player or players by means of any description of screen, other than one consisting only in a blank surface onto which light is projected.

(1C) For the purposes of this Act an amusement 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.]

[^{F85}(4) Subject to subsection (5) below, for the purposes of determining whether a machine is [^{F86}a machine of any description]] it is immaterial whether it is capable of being played by only one person at a time, or is capable of being played by more than one person.

[^{F87}(5) For the purposes of sections 21 to 24 above a machine (the actual machine) in relation to which the number determined in accordance with subsection (5A) below is more than one shall be treated (instead of as one machine) as if it were a number of machines (accountable machines) equal to the number so determined.

(5A) That number is—

- (a) except where paragraph (b) below applies, the number of individual playing positions provided on the machine for persons to play simultaneously (whether or not while participating in the same game); and
- (b) where—
 - (i) that machine is a video machine but not a gaming machine, and
 - (ii) the number of such playing positions is more than the number of different screens used for the communication or display of

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information or images to any person or persons playing a game by means of the machine,
the number of such screens.

(6) Subsection (5) above does not apply in the case of any machine which is an excepted machine for the purposes of section 21 above or in the case of a pinball machine.

(7) Any question whether the accountable machines are, or are not, machines falling within any of the following descriptions, that is to say—

- (a) gaming machines,
- (b) prize machines,
- (c) small-prize machines, or
- (d) five-penny machines,

shall be determined according to whether or not the actual machine is a machine of that description, with the accountable machines being taken to be machines of the same description as the actual machine.]

Textual Amendments

F84 S. 25(1)-(1C) substituted for s. 25(1)-(3) (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 6(1)

F85 S. 25(4)-(9) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) for s. 25(4) by 1993 c. 34, s. 16(6)(9)

F86 Words in s. 25(4) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 6(2).

F87 S. 25(5)-(7) substituted for s. 25(5)-(9) (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 6(3).

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

(1) The Treasury may by order modify the provisions of section 25 above—

- (a) by adding to the machines for the time being specified in subsection (1)(e) of that section any description of machines which it appears to them, having regard to the use to which the machines are put, to be appropriate for the protection of the revenue so to add to those machines; or
- (b) by deleting any description of machines for the time being so specified.

(2) An order under this section may make such incidental, consequential or transitional provision as the Treasury think fit, including provision modifying section 21 or section 25(5A) above for the purpose of—

- (a) specifying the circumstances (if any) in which a machine added to section 25(1)(e) above is to be an excepted machine for the purposes of section 21 above; or
- (b) determining the number which, in the case of a machine so added, is to be taken into account for the purposes of section 25(5) above.

26 Supplementary provisions as to gaming machine licence duty. U.K.

(1) The provisions of Part II of Schedule 4 to this Act (supplementary provisions as to [F88 amusement machine licence duty]) shall have effect.

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

“coin” means coin lawfully current in the United Kingdom;

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[^{F89}“United Kingdom” includes the territorial waters of the United Kingdom;

[^{F90}“video machine” has the meaning given by section 25(1B) above;

“prize machine” has the meaning given by section 25(1C) above;]

“small-prize machine” has the meaning given by section 22(2) above.]

[^{F91}“two-penny machine” means [^{F92}an amusement machine] which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 2p]

[^{F93}“five-penny machine” means [^{F92}an amusement machine] which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 5p; and]

[^{F94}“thirty-five-penny machine” means an amusement machine which can only be played by the insertion into the machine of coins of an aggregate denomination not exceeding 35p;]

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

[^{F95}(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 [^{F96}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 [^{F97}subject to subsection (3A) below] where on any premises one or more [^{F98}amusement machines] are so made available, any such machine anywhere on the premises shall be treated as provided [^{F96}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.

[^{F99}(3A) The Commissioners may by regulations make provision for the purpose of enabling spare [^{F98}amusement machines] to be kept on premises for use in the case of the breakdown of other [^{F98}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, [^{F92}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 [^{F96}for play] on those premises.]

[^{F100}(4) Where the game playable by means of [^{F92}an amusement machine] can be played more than once for the insertion of a coin or coins of a denomination, or aggregate denomination, exceeding any sum in pence mentioned in ^{F101} . . . subsection (2) above, the machine is to be treated for the purposes of [^{F102}that provision] as if it can only be played by the insertion into it of a coin of a denomination not exceeding that sum if, in effect, the amount payable to play the game once does not exceed that sum or, where the machine provides differing numbers of games in differing circumstances, cannot exceed that sum.]

Textual Amendments

F88 Words in s. 26(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(a)**.

F89 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**

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- F90** Definitions of “video machine” and “prize machine” inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(a)**.
- F91** Definition substituted for definition “penny machine” by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 14(1)**
- F92** Words in s. 26 substituted for “a gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F93** Definition in s. 26(2) inserted (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(7)(9)
- F94** Definition of “thirty-five penny machine” inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(b)**.
- F95** S. 26(2A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(3)**.
- F96** Words in s. 26 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(c)**.
- F97** Words inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(2)
- F98** Words in s. 26 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F99** S. 26(3A) inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(3)
- F100** S. 26(4) inserted by Finance Act 1982 (c. 49, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 14(2)**
- F101** Words in s. 26(4) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9) of amending act) by 1994 c. 9, ss. 6, 258, **Sch. 3 para. 1(6)(a)(9)**, **Sch. 26 Pt. II** Note.
- F102** Words in s. 26(4) substituted (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9) of amending act) by 1994 c. 9, s. 6, **Sch. 3 para. 1(6)(b)(9)**.

VALID FROM 10/07/2003

F103 **26A Amounts in currencies other than sterling** **U.K.**

- (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

- F103** S. 26A renumbered (with effect as mentioned in s. 8(2) of the amending Act) as s. 26N by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 1**; S.I. 2007/2172, **art. 2**

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VALID FROM 19/07/2007

^{F104}Remote gaming duty

Textual Amendments

F104 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**

26B The duty **U.K.**

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 **U.K.**

- (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 **U.K.**

- (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.

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26E Remote gaming receipts **U.K.**

- (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).
- (2) Amounts in respect of VAT shall be ignored for the purposes of subsection (1).
- (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.

26F Remote gaming winnings **U.K.**

- (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.

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26G Losses **U.K.**

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 **U.K.**

- (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.
- (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 **U.K.**

- (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.

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- (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 **U.K.**

- (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.
- (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 **U.K.**

- (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.

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- (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 **U.K.**

- (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 **U.K.**

- (1) Sections 14 to 16 of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty.
- (2) Sections 14 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),

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

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- (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.]

VALID FROM 19/07/2007

[^{F105}General]

Textual Amendments

F105 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

[^{F106}26N]Amounts in currencies other than sterling **U.K.**

- (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

F106 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 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

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PART III U.K.

GENERAL

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.

28 Recovery of duty by distress in England and Wales. E+W+N.I.

- (1) If a person, on written demand by the proper officer, refuses or neglects to pay any amount recoverable from him by way of general betting duty or bingo duty or by virtue of section 12(1) or 14 above or of Schedule 2 to this Act, the amount recoverable may be levied by distress on his goods and chattels, and the proper officer may for that purpose by warrant signed by him authorise any person to distrain accordingly and to sell anything so distrained by public auction after giving six days' notice of the sale.
- (2) Where an amount recoverable as mentioned in subsection (1) above is determined by reference to the duty on a gaming licence in respect of premises on which gaming is carried on as an activity of a club or wholly or in part by reference to the duty on the playing of bingo on any premises, the goods and chattels on which distress may be levied under that subsection shall include any goods and chattels used for the purposes of the club or, as the case may be, the bingo and found on those premises; but distress shall not be levied on any goods or chattels by virtue of this subsection unless a copy of the demand for the amount recoverable has been served—
 - (a) in the case of an amount recoverable by reference to the duty on a gaming licence, on the secretary of the club (or person performing the functions of secretary) by leaving it or sending it by post addressed to him at an address to which communications about the affairs of the club are ordinarily sent, or
 - (b) in the case of an amount recoverable by reference to bingo duty, on the bingo promoter or the person having the management of those premises by sending it by post addressed to him at the premises or at an address at which he carries on any business.
- (3) The proceeds of sale of anything distrained under this section shall be applied in or towards payment of the costs and expenses of the distress and sale and the payment of the amount recoverable and the surplus, if any, shall be paid—
 - (a) in the case of an amount recoverable by reference to the duty on a gaming licence where the distress was levied on any goods or chattels by virtue of subsection (2) above, to the secretary (or person performing the functions of secretary) of the club, and
 - (b) in any other case to the person on whom the distress was levied.

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

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- (4) Where under this section distress is levied for any duty in accordance with an estimate made under paragraph 11 of Schedule 1, paragraph 5 of Schedule 2 or paragraph 14 of Schedule 3 to this Act and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the distress or anything done under this section in connection with it but the proceeds of sale shall be applied under subsection (3) above in accordance with the amount properly due and not in accordance with the amount estimated.

[^{F107}(5) This section extends to England and Wales and Northern Ireland only.]

Textual Amendments

F107 S. 28(5) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 8

Modifications etc. (not altering text)

C7 S. 28 applied (1.1.1995) by 1994 c. 9, s. 18(4)(8) (with s. 19(3)); S.I. 1994/2679, art. 3.

29 Recovery of duty by poinding in Scotland. **S**

[^{F108}(1) The sheriff, on an application by the proper officer accompanied by a certificate by him that a person, on written demand by the proper officer, has refused or neglected to pay any amount recoverable from him by way of general betting duty or bingo duty or by virtue of section 12(1) or 14 above or of Schedule 2 to this Act, may grant a warrant authorising a sheriff officer—

- (a) to take into possession, by force if necessary, any of that person's corporeal moveables which would not be exempted from poinding and for that purpose to open shut and lockfast places; and
- (b) to sell anything so taken into possession by public auction after giving 6 days' notice of the sale.]

(2) Where an amount recoverable as mentioned in subsection (1) above is determined by reference to the duty on a gaming licence in respect of premises on which gaming is carried on as an activity of a club or wholly or in part by reference to the duty on the playing of bingo on any premises, the moveables which may be [^{F109}taken into possession] under that subsection shall include any corporeal moveables used for the purposes of the club or, as the case may be, the bingo and found on those premises; but no moveables shall be [^{F109}taken into possession] by virtue of this subsection unless a copy of the demand for the amount recoverable has been served—

- (a) in the case of an amount recoverable by reference to the duty on a gaming licence, on the secretary of the club (or person performing the functions of secretary) by leaving it or sending it by post addressed to him at an address to which communications about the affairs of the club are ordinarily sent, or
- (b) in the case of an amount recoverable by reference to bingo duty, on the bingo promoter or the person having the management of those premises by sending it by post addressed to him at the premises, or at an address at which he carries on any business.

(3) The proceeds of sale of anything sold under this section shall be applied in or towards payment of the costs and expenses [^{F110}incurred in taking into possession the corporeal moveables and their] sale and the payment of the amount recoverable and the surplus, if any, shall be paid—

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- (a) in the case of an amount recoverable by reference to the duty of a gaming licence where any moveables were [^{F111}taken into possession] by virtue of subsection (2) above, the secretary (or person performing the functions of secretary) of the club, and
 - (b) in any other case to the person in whose hands the moveables were [^{F112}when they were taken into possession by the sheriff officer].
- (4) Where under this section corporeal moveables are [^{F113}taken into possession] for any duty in accordance with an estimate made under paragraph 11 of Schedule 1, paragraph 5 of Schedule 2 or paragraph 14 of Schedule 3 to this Act and it is afterwards proved that the amount properly due was less than the amount estimated, that shall not affect the legality of the [^{F113}taking into possession the corporeal moveables] or anything done under this section in connection with it but the proceeds of sale shall be applied under subsection (3) above in accordance with the amount properly due and not in accordance with the amount estimated.

[^{F114}(5) This section extends to Scotland only.]

Textual Amendments

- F108** S. 29(1) substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(a), Sch. 7 para. 5
- F109** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(b), Sch. 7 para. 5
- F110** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(c)(i), Sch. 7 para. 5
- F111** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(c)(ii), Sch. 7 para. 5
- F112** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(c)(iii), Sch. 7 para. 5
- F113** Words substituted by Debtors (Scotland) Act 1987 (c. 18, SIF 45:2), s. 108(1)(2), Sch. 6 para. 23(d), Sch. 7 para. 5
- F114** S. 29(5) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 9

Modifications etc. (not altering text)

- C8** S. 29 applied (1.1.1995) by 1994 c. 9, s. 18(4)(8) (with s. 19(3)); S.I. 1994/2679, art. 3.

[^{F115}29A Evidence by certificate, etc. U.K.]

- (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 [^{F116}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.

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- (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

F115 S. 29A inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 7

F116 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)

C9 S. 29A applied (19.3.1997) by 1997 c. 16, ss. 13(1), 15, Sch. 1 Pt. II para. 15.

30 ^{F117} **E+W+S**

Textual Amendments

F117 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.** **E+W+S**

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 or the duty on gaming licences or [^{F118}amusement machine licences] and, apart from the provisions 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

E1 S. 31 did not extend to Northern Ireland see s. 35(3) as originally enacted; s. 31 extends to Northern Ireland by 1986 c. 41, s. 6, Sch. 4 Pt. I para. 10 except in application to enactments relating to gaming machine licences see s. 35(3)

Textual Amendments

F118 Words in s. 31 substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 9(1).

32 **Orders and regulations.** **U.K.**

- (1) Any power conferred by any provision of this Act to make an order or regulations shall be exercisable by statutory instrument.
- (2) Subject to subsection (3) below, 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.

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

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- (3) A statutory instrument containing an order under section 13(4) [^{F119}, 14(3) or 25A] above shall be laid before the House of Commons after being made and the order shall cease to have effect at the end of twenty-eight days after the day on which it was made (but without prejudice to anything previously done under the order or to the making of a new order) unless at some time before the end of those twenty-eight days the order is approved by resolution of that House; and, in reckoning for the purposes of this subsection any period of twenty-eight days, no account shall be taken of any time during which Parliament is dissolved or prorogued or during which both Houses are adjourned for more than four days.

Textual Amendments

F119 Words in s. 32(3) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 9(2)**.

VALID FROM 13/09/2004

[^{F120} **32A Application to limited liability partnerships** **U.K.**

- (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

F120 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**

33 Interpretation. **U.K.**

- (1) In this Act—

“the Commissioners” means the Commissioners of Customs and Excise;
 “gaming” ^{F121} . . . has the same meaning as in section 52 of the ^{M9}Gaming Act 1968;

“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 ^{M10}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 [^{F122}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)]. [^{F123}and
- (c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the ^{M11}Fines and Penalties (Northern Ireland) Order 1984.]

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- (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 or the duty on [F124amusement machine licences] does not make lawful anything which is unlawful apart from this Act.

Textual Amendments

- F121** Words in s. 33(1) repealed (1.5.1995) by 1995 c. 4, ss. 14, 162, Sch. 3 para. 9(2), **Sch. 29 Pt. III**.
F122 Words in s. 33(1) substituted (1.4.1996) by 1995 c. 40, s. 5, **Sch. 4 para. 38**.
F123 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. I para. 7**.
F124 Words in s. 33(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 9(1)**.

Marginal Citations

- M9** 1968 c. 65(12:1).
M10 1980 c. 43(82).
M11 S.I. 1984/703 (N.I. 3).

34 Consequential and transitional provisions and repeals. **U.K.**

- (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 M12Interpretation 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

Modifications etc. (not altering text)

- C10** 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

- M12** 1978 c. 30(115:1).

35 Short title, construction, commencement and extent. **U.K.**

- (1) This Act may be cited as the Betting and Gaming Duties Act 1981.
- (2) This Act shall be construed as one with the M13Customs and Excise Management Act 1979.

[F125(3) The following provisions of this Act do not extend to Northern Ireland—

- (a) sections 13 to 16;
- (b) sections 29 and 30;
- (c) Schedule 2;
- (d) paragraph 15 of Schedule 4;

and sections 27 and 31 do not extend there in their application to the enactments relating to gaming licence duty.]

Status: Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

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(4) **F126**

Textual Amendments

F125 S. 35(3) substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 10**

F126 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

M13 1979 c. 2(40:1).

Status:

Point in time view as at 01/04/1996. This version of this Act contains provisions that are not valid for this point in time.

Changes to legislation:

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