



Betting and Gaming Duties Act 1981

CHAPTER 63

BETTING AND GAMING DUTIES ACT 1981

PART I

BETTING DUTIES

General betting duty

- 1 General betting duty.
- 2 Payment and recovery of general betting duty.
- 3 Bookmakers: spread bets
- 4 Bets of more than one contingency.
- 5 Calculation of stake.
- 5AA Relief for losses
- 5AB Betting exchanges
 - 5A Multiple bets
 - 5B Liability to pay
 - 5C Bet-brokers
 - 5D Accounting period

Pool betting duty

- 7ZA Relief for losses
- 7A Calculating net pool betting receipts
- 7B Net pool betting receipts: meaning of "dutable pool bet"
- 7C Net pool betting receipts: calculating stake money
- 7D Net pool betting receipts: when stakes etc fall due
- 7E Net pool betting receipts: expenses and profits
- 7F Net pool betting receipts: calculating winnings
- 8A Meaning of "bet made for community benefit" in sections 6 to 8
- 8B Meaning of "accounting period" in sections 6 to 8

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

- 8C Meaning of “bet” in sections 6 to 8A
- 6 Pool betting duty.
- 7 Amount of pool betting duty.
- 8 Payment and recovery of pool betting duty.

General

- 9 Prohibitions for protection of revenue.
- 9A Further prohibitions for protection of revenue: overseas bet-brokers
- 9B Offences under sections 9 and 9A: penalties
- 10 Definition of pool betting.
- 11 Definition of coupon betting.
- 12 Supplementary provisions.

PART II

GAMING DUTIES

Gaming licence duty

- 13 Gaming licences.
- 14 Gaming licence duty.
- 15 Gaming without duly paid licence.
- 16 Supplementary provisions as to gaming licence duty.

Bingo duty

- 20A Combined bingo
- 20B Carrying losses forward
- 20C Supplementary
- 17 Bingo duty.
- 18 Payment and recovery of bingo duty.
- 19 Play in more than one place.
- 20 Supplementary provisions as to bingo duty.

Gaming machine licence duty

- 21 Gaming machine licence duty.
- 21A.— Special licences.
- 22 Gaming machine licence duty.
- 23 Amount of duty.
- 24 Restrictions on provision of gaming machines.
- 24A Unlicensed machines: duty chargeable.
- 25 Meaning of “gaming machine”.
- 25A Power to modify definition of “amusement machine”.
- 26 Supplementary provisions as to gaming machine licence duty.
- 26A Amounts in currencies other than sterling

Remote gaming duty

- 26B The duty
- 26C The rate
- 26D Accounting periods
- 26E Remote gaming receipts
- 26F Remote gaming winnings
- 26G Losses

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

- 26H Exemptions
- 26I Liability to pay
- 26J Registration
- 26K Returns
- 26L Enforcement
- 26M Review and appeal

General

- 26N Amounts in currencies other than sterling

PART III

GENERAL

- 27 Offences by bodies corporate.
- 28 Recovery of duty by distress in England and Wales.
- 29 Recovery of duty by poinding in Scotland.
- 29A Evidence by certificate, etc.
- 30
- 31 Protection of officers.
- 32 Orders and regulations.
- 32A Application to limited liability partnerships
- 33 Interpretation.
- 34 Consequential and transitional provisions and repeals.
- 35 Short title, construction, commencement and extent.

SCHEDULES

SCHEDULE 1 — Betting duties

Definitions

- 1 In this Schedule— “general betting business” means a business the...

General administration

- 2 (1) General betting duty shall be under the care and...
- 2A (1) Pool betting duty shall be under the care and...
- 3 Pool betting duty shall be under the care and management...

Notification to Commissioners as to carrying on of betting business

- 4 (1) Any person who intends to carry on a general...

Requirement of permit for carrying on pool betting business

- 5 (1) No person shall carry on a pool betting business...

Books, records, accounts, etc.

- 6 (1) Any person for the time being carrying on a...
- 7 Any person for the time being carrying on a general...
- 8 Paragraphs 6 and 7 above shall apply to any agent...
- 9 (1) The provisions of this paragraph shall apply to a...

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

Powers to enter premises and obtain information

10 (1) Where in the case of any track or other...

Power of Commissioners to estimate general betting duty payable

11 Where an amount is due on account of general betting...

Disputes as to computation of pool betting duty

12 (1) If there arises between the Commissioners and a person...

Enforcement

13 (1) Any person who— (a) fails to pay any general...

14 (1) If any person carries on any business in contravention...

15 (1) Where, on the conviction of any person of an...

16 (1) If a justice of the peace or, in Scotland,...

SCHEDULE 2 — Gaming Licence Duty

Application for and duration of licence

1

Charge of duty in respect of short licence periods

2

Regulations

3

Inspection of premises

4

Power to estimate duty

5

Persons from whom duty recoverable

6

Enforcement

7

Co-operation with Gaming Board

8

Modification of agreements

9

SCHEDULE 3 — Bingo Duty

Part I — EXEMPTION FROM DUTY

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

Domestic bingo

- 1 Bingo duty shall not be charged in respect of bingo...

Small-scale bingo

- 2 (1) Bingo duty shall not be charged in respect of...
2A (1) In the case of non-licensed bingo to which paragraph...

Non-profit-making bingo

- 2B In calculating liability to bingo duty no account shall be...

Small-scale amusements provided commercially

- 5 (1) Bingo duty shall not be charged in respect of...

Machine bingo

- 6 Bingo duty shall not be charged in respect of bingo...

Power to increase limits of exemptions

- 7 The Commissioners may by order provide that any provision of...
Part II — SUPPLEMENTARY PROVISIONS

Definitions

- 8 In this Part of this Schedule— “bingo-promotor” means a person...

General administration

- 9 (1) Bingo duty shall be under the care and management...

Notification to Commissioners by, and registration of, bingo-promoters

- 10 (1) Any person who intends to promote the playing of...

Announcement of prizes

- 11 A bingo-promoter shall ensure that, before the beginning of any...

Books, records, accounts, etc.

- 12 (1) A promoter of bingo other than bingo which is...

Powers to enter premises and obtain information

- 13 (1) Any officer may, without paying, enter on any premises...

Power to estimate duty

- 14 (1) Where an amount is due from any person on...

Disputes as to computation of duty

- 15 (1) Without prejudice to paragraph 14 above, if any dispute...

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

Enforcement

- 16 (1) Any person who is knowingly concerned in or in...
- 17 (1) If a justice of the peace or, in Scotland,...

SCHEDULE 4 — Gaming Machine Licence duty
 Part I — EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) A gaming machine licence shall not be required in...

Pleasure fairs

- 2 (1) A gaming machine licence shall not be required in...
- 3 The Commissioners may by order provide that any provision of...

Seasonal licences

- 4 (1) If at any time during March of any year...
- Part II — SUPPLEMENTARY PROVISIONS

General administration

- 5 The duty on gaming machine licences shall be under the...

Applications for and duration of licence

- 6 An application for a gaming machine licence shall be made...
- 7 The period for which a gaming machine licence is granted...

Payment of duty by instalments

- 7A (1) The Commissioners may make and publish arrangements setting out...

Transfer of licence

- 8 (1) The proper officer may, in such manner as the...

Amendment of licence

- 9
- 10

Surrender of licence

- 11 (1) The holder of a gaming machine licence may surrender...

Reduction of duty in certain cases

- 11A

Requirements to be observed by licence-holder

- 12 The holder of , an ordinary licence in respect of...
- 13 (1) Regulations may make provision with respect to the labelling...

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

Power to enter premises and obtain information

14 Any officer may (without payment) enter on any premises on...

Registers of permits, etc.

15 (1) The clerk to the appropriate authority shall keep a...

Enforcement

16 (1) If any person contravenes or fails to comply with...

17 (1) If a justice of the peace or, in Scotland,...

18 Where an officer finds gaming machines provided on any premises...

Schedule 4A — Unlicensed amusement machines

Application

1 This Schedule applies where it appears to the Commissioners that...

Default notice requesting production of licence

2 (1) The Commissioners may give a notice which complies with...

Failure to produce a licence: grant of default licence

3 (1) In any case where— (a) the Commissioners give a...

Assessment of amount equivalent to duty

4 (1) This paragraph applies where a default licence is granted...

Liability to pay

5 (1) Where an amount has been assessed under paragraph 4...

Reviews and time limits on recovery

6 (1) Section 14 of the Finance Act 1994 (reviews of...

General interpretation

7 (1) The following provisions of this paragraph apply for the...

Saving for liability

8 The grant of a default licence in relation to an...

SCHEDULE 5 — Consequential Amendments

1 In the definition of “pool betting” in section 55(1) of...

2 In paragraph 20(1)(e) of Schedule 2 to the Gaming Act...

3 In paragraph 48(1) of Schedule 2 to the Gaming Act...

4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of...

5 In the Customs and Excise Management Act 1979—

SCHEDULE 6 — Transitional Provisions and Savings

1 Where any period of time specified in an enactment repealed...

2 Any provision of this Act relating to anything done or...

Status: Point in time view as at 03/05/1994.

Changes to legislation: Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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)

- 3 Nothing in this Act shall affect the enactments repealed by...
- 4 Where an offence for the continuation of which a penalty...
- 5 For the purposes of section 9(4) of this Act a...
- 6 Paragraph 11(3) of Schedule 4 to this Act shall have...
- 7 Where any Act or document refers either expressly or by...
- 8 Notwithstanding the repeal by this Act of section 29 of...
- 9 Nothing in this Act shall affect gaming licences for periods...

SCHEDULE 7 — Repeals

Status:

Point in time view as at 03/05/1994.

Changes to legislation:

Betting and Gaming Duties Act 1981 is up to date with all changes known to be in force on or before 17 July 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.