



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

[^{F1} General betting duty

Textual Amendments

- F1** 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**

^{F2} **The duty**

A duty of excise to be known as general betting duty shall be charged in accordance with sections 2 to 5D.

Textual Amendments

- F2** 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**

^{F3} **Bookmakers: general bets**

(1) General betting duty shall be charged on a bet made with a bookmaker who is in the United Kingdom.

(2) Subsection (1) does not apply to—

- (a) an on-course bet,
- (b) a spread bet, [^{F4F5} . . .]
- (c) a bet made by way of pool betting, [^{F6}, or]^{F7} . . .

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

[a bet made using a gaming machine, within the meaning of section 23 of the Value Added Tax Act 1994.]

.....

- (3) The amount of duty charged in respect of bets made with a bookmaker in an accounting period shall be 15 per cent. of the amount of his net stake receipts for that period.

Textual Amendments

- F3** 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**
- F4** Word in s. 2(2)(b) inserted (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by **Finance Act 2002 (c. 23), s. 12, Sch. 4 Pt. 1 para. 3(a)**
- F5** Word in s. 2(2) repealed (19.7.2006) by **Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 2**
- F6** S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of **Finance Act 2006 (c. 25), s. 9(1)(2)**
- F7** S. 2(2)(d) and preceding word repealed (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by **Finance Act 2002 (c. 23), ss. 12, 141, Sch. 4 Pt. 1 para. 3(b), Sch. 40 Pt. 1(4)**
- F8** S. 2(2)(d) and preceding word added (with effect as mentioned in s. 9(2) of the amending Act) "after paragraph (c)" by virtue of **Finance Act 2006 (c. 25), s. 9(1)**
- F9** S. 2(2)(d) and preceding word repealed (retrospective to 31.3.2002 with application as mentioned in s. 12(4) of the amending Act) by **Finance Act 2002 (c. 23), ss. 12, 141, Sch. 4 Pt. 1 para. 3(b), Sch. 40 Pt. 1(4)**

F103 Bookmakers: spread bets

- (1) General betting duty shall be charged on a spread bet made with a bookmaker who—
- is in the United Kingdom, and
 - holds a bookmaker's permit.

[^{F11}(2) A bet is a spread bet if, at the time it is made, it constitutes a contract to which section 412 of the Financial Services and Markets Act 2000 (gaming contract not void etc if entry into contract is activity specified under the section and contract relates to investment so specified) applies at that time.]

- (3) The amount of duty charged under subsection (1) in respect of spread bets made with a bookmaker in an accounting period shall be—
- 3 per cent. of the amount of his net stake receipts in respect of financial spread bets for that period (if any), plus
 - 10 per cent. of the amount of his net stake receipts in respect of other spread bets for that period (if any).
- (4) A "financial spread bet" is a spread bet the subject of which is a financial matter.
- (5) The Commissioners may by order provide that a specified matter—
- shall be treated as a financial matter for the purpose of subsection (4), or
 - shall not be treated as a financial matter for that purpose.

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

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**
- F11** S. 3(2) substituted (24.7.2002 with application as mentioned in s. 13(2) of the amending Act) by Finance Act 2002 (c. 23), s. 13(1)

[^{F12}4 Pool betting on horse and dog races

- (1) General betting duty shall be charged on pool betting which—
 - (a) relates only to horse racing or dog racing, and
 - (b) is not on-course betting.
- (2) But subsection (1) does not apply to pool betting if—
 - (a) the promoter is outside the United Kingdom, and
 - (b) it is conducted otherwise than by means of a totalisator situated in the United Kingdom.
- (3) The amount of duty charged under subsection (1) in respect of bets made by means of facilities provided by a person in an accounting period shall be 15 per cent. of the amount of his net stake receipts for the period.]

Textual Amendments

- F12** S. 4 substituted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004 (c. 12), s. 15(2)

^{F13}5 Net stake receipts

- (1) For the purposes of a charge under a provision of sections 2 to 4 in respect of the class of bets to which the provision applies, the amount of a person's net stake receipts for an accounting period is X minus Y, where—
 - (a) X is the aggregate of amounts which fall due to that person in the accounting period in respect of bets of that class made with him, and
 - (b) Y is the aggregate of amounts paid by the person in that period by way of winnings to persons who made bets of that class with him (irrespective of when the bets were made or determined).
- (2) Where—
 - (a) a person makes a bet other than a spread bet, and
 - (b) the sum which he will lose if unsuccessful is known when the bet is made, that sum shall be treated for the purposes of subsection (1)(a) as falling due when the bet is made (irrespective of when it is actually paid or required to be paid).
- (3) Where the amount of a person's net stake receipts is zero or a negative amount, it shall be disregarded for the purposes of sections 2 to 4 [^{F14}except as provided for by section 5AA].
- (4) In calculating an amount due to a person in respect of a bet, no deduction shall be made in respect of—

Status: Point in time view as at 19/07/2006.

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

- (a) any other benefit secured by the person who makes the bet as a result of paying the money,
 - (b) a person's expenses, whether in paying duty or otherwise, or
 - (c) any other matter.
- (5) Where a person makes a bet in pursuance of an offer which permits him to pay nothing or less than the amount which he would have been required to pay without the offer, he shall be treated for the purposes of this section as being due to pay that amount—
- (a) to the person with whom the bet is made, and
 - (b) at the time when the bet is made.
- (6) For the purpose of subsection (1)(b)—
- (a) 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,
 - (b) the return of a stake shall be treated as a payment by way of winnings, and
 - (c) only payments of money shall be taken into account.
- (7) In the application of this section to a charge under ^{F15}section 4(1)], a reference to bets made with a person shall be treated as a reference to bets made by means of facilities provided by him.

Textual Amendments

- 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**
- F14** Words in s. 5(3) inserted (with application as mentioned in s. 6(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 6(2)**
- F15** Words in s. 5(7) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**

^{F16}5AA **Relief for losses**

- (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.

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

Textual Amendments

F16 S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)

Betting exchanges

F17 **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

F16 S. 5AA inserted (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 6\(3\)](#)

F17 S. 5AB inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(2\)](#)

F18 **5A**

F19

Textual Amendments

F18 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](#)

F19 S. 5A repealed (with application as mentioned in s. 6(6) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 6\(4\), 216, Sch. 43 Pt. 1\(1\)](#)

F20 **5B Liability to pay**

- [^{F21}(1) All general betting duty chargeable in respect of—
- (a) bets made in an accounting period, or
 - (b) in the case of duty chargeable under section 5AB, bets determined in an accounting period,

Status: Point in time view as at 19/07/2006.

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

shall become due at the end of that period.]

- (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 [^{F22}section 4(1)] [^{F23}or 5AB] 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

F20 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**

F21 S. 5B(1) substituted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(a)**

F22 Words in s. 5B(4) substituted (with effect as mentioned in s. 15(10) of the amending Act) by **Finance Act 2004 (c. 12), s. 15(3)**

F23 Words in s. 5B(4) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by **Finance Act 2003 (c. 14), s. 7(3)(b)**

^{F24}**5C Bet-brokers**

- (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 [^{F25}, other than a betting-exchange 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). [^{F26} In paragraph (a) “betting-exchange business” means a business such as is mentioned in section 5AB(1).]
- (2) ^{F27}
- (3) ^{F27}
- (4) ^{F28}, for the purposes of sections 2 to 5B—

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

- (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.

Textual Amendments

- F24** 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**
- F25** Words in s. 5C(1)(a) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(4\)\(a\)](#)
- F26** Words in s. 5(3) inserted (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 7\(4\)\(b\)](#)
- F27** S. 5C(2)(3) repealed (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 7\(4\)\(c\), 216, Sch. 43 Pt. 1\(1\)](#)
- F28** Words in s. 5C(4) repealed (with application as mentioned in s. 7(5)(6) of the amending Act) by [Finance Act 2003 \(c. 14\), ss. 7\(4\)\(d\), 216, Sch. 43 Pt. 1\(1\)](#)

^{F29}**5D Accounting period**

- (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.

Status: Point in time view as at 19/07/2006.

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

Textual Amendments

- F29** 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**

[^{F30}Pool betting duty]

Textual Amendments

- F30** 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**

[_{F31}6

The duty

A duty of excise to be known as pool betting duty shall be charged in accordance with sections 7 to 8C.

Textual Amendments

- F31** 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**

7 Duty charged on net pool betting receipts

- (1) If the amount of a person's net pool betting receipts for an accounting period is greater than zero, pool betting duty is charged on those receipts.
- (2) The amount of that duty is 15 per cent of the amount of the receipts.

Textual Amendments

- F31** 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**

[_{F32}7ZA

Relief for losses

- (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,

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

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

- F31** 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](#)
- F32** S. 7ZA inserted (with application as mentioned in [s. 6\(6\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [s. 6\(5\)](#)

7A Calculating net pool betting receipts

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

- F31** 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](#)

7B Net pool betting receipts: meaning of “dutiable pool bet”

- (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 “dutiable pool bet” if—
- the bet is made by way of pool betting, and
 - the following conditions are satisfied.
- (2) The first condition is that—
- the bet is made by means of a totalisator situated in the United Kingdom and that person is the operator, or
 - ^{F33} . . . that person is the promoter and is in the United Kingdom.
- (3) The second condition is that the bet is not—

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

- [^{F34}(a) made wholly in relation to horse racing or dog racing,]
 (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.

Textual Amendments

- F31** 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](#)
- F33** Words in [s. 7B\(2\)\(b\)](#) repealed (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) by [Finance Act 2004](#), [ss. 15\(4\)\(a\)](#), [326](#), {[Sch. 42 Pt. 1\(2\)](#)}
- F34** [S. 7B\(3\)\(a\)](#) substituted (with effect as mentioned in [s. 15\(10\)](#) of the amending Act) for [s. 7B\(3\)\(a\)\(b\)](#) by [Finance Act 2004](#), {[s. 15\(4\)\(b\)](#)}

7C Net pool betting receipts: calculating stake money

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

- F31** 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](#)

7D Net pool betting receipts: when stakes etc fall due

- (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 person makes a bet, and
 - 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 person makes a bet, and

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

- (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—
- earlier than when the bet is made, or
 - later than when the bet is determined.
- (8) Regulations made under subsection (6) may—
- make provision that applies generally or only in relation to a specified description of bet;
 - make different provision for different purposes;
 - make provision relating to bets made before the regulations are made (including bets made before the passing of the Finance Act 2002);
 - make transitional provision.

Textual Amendments

- F31** 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](#)

7E Net pool betting receipts: expenses and profits

- (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)) —
- those of the person whose net pool betting receipts are being calculated, and
 - 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—
- 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

Status: Point in time view as at 19/07/2006.

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

- (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

F31 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](#)

7F Net pool betting receipts: calculating winnings

- (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.

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

Textual Amendments

F31 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](#)

8 Payment and recovery

- (1) Pool betting duty charged on a person's net pool betting receipts for an accounting period—
 - (a) becomes due at the end of the period,
 - (b) shall be paid by the person, and
 - (c) shall, subject to any regulations under subsection (3) and any directions under paragraph 3 of Schedule 1 to this Act, be paid when it becomes due.
- (2) Pool betting duty that is due to be paid may be recovered from the following persons as if they were jointly and severally liable to pay the duty—
 - (a) the person on whose net pool betting receipts the duty is charged (“the primary payer”);
 - (b) a person responsible for the management of any business in the course of which any bets have been made that are dutiable pool bets for the purposes of calculations under section 7A of the amount of the primary payer's net pool betting receipts for any accounting period;
 - (c) a person responsible for the management of any totalisator used for the purposes of any such business;
 - (d) where a person within any of paragraphs (a) to (c) is a company, a director.
- (3) The Commissioners may by regulations—
 - (a) make provision as to when pool betting duty is to be paid (including provision repealing paragraph 3 of Schedule 1 to this Act and the reference to that paragraph in subsection (1)(c));
 - (b) make provision as to how pool betting duty is to be paid.
- (4) Regulations made under subsection (3) 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.

Textual Amendments

F31 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](#)

8A Meaning of “bet made for community benefit” in sections 6 to 8

- (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—

Status: Point in time view as at 19/07/2006.

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

- (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.
- (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

F31 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](#)

8B Meaning of “accounting period” in sections 6 to 8

- (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 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

Textual Amendments

- F31** 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](#)

8C Meaning of “bet” in sections 6 to 8A

- (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

- F31** 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](#)

General

9 Prohibitions for protection of revenue.

- (1) Any person who—
 - (a) conducts in [^{F35}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 [^{F35}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 [^{F35}the United Kingdom], makes or offers to make any such bet with a bookmaker outside [^{F35}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 ^{F36}. . . unless—
 - (i) in the case of bets made by means of a totalisator, the totalisator is situated in [^{F35}the United Kingdom],[^{F37} or]

Status: Point in time view as at 19/07/2006.

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

- (ii) [^{F38}in any case,] the promoter of the betting is in [^{F35}the United Kingdom]; and
- (b) all bets made with a bookmaker outside [^{F35}the United Kingdom] (whether or not made by way of pool betting ^{F36} . . .).
- (3) This section does not apply—
- ^{F39}(a) to any bet which is made by way of pool betting ^{F40} . . . if—
- ^{F41}(i) the bet is not made by means of a totalisator, and
- (ii) the promoter is in the Isle of Man; or]
- (aa) to any bet which is made with a bookmaker if—
- (i) it is not made by way of pool betting ^{F42} . . . ,
- (ii) the bookmaker is in the Isle of Man,
- (iii) a duty is imposed by or under an Act of Tynwald in respect of bookmaker’s receipts from bets of that kind, and
- (iv) the rates and method of calculation of that duty result in no less duty being charged in respect of bets of that kind than is charged by way of general betting duty in respect of bets of that kind; or]
- (b) to any bet made by means of a totalisator situated in a country outside [^{F35}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 [^{F35}the United Kingdom] made by a bookmaker in [^{F35}the United Kingdom]—
- (i) by means of a totalisator situated outside [^{F35}the United Kingdom], or
- (ii) with a bookmaker outside [^{F35}the United Kingdom],
- if it is shown that bets in respect of that event have been made in [^{F35}the United Kingdom] with the first-mentioned bookmaker by other persons.
- (4) ^{F43}
- (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.
- ^{F44}(6) Section 8C(1) to (3) above shall have effect for the purposes of subsections (2)(a) and (5) above as it has effect for the purposes of sections 6 to 8A above.]

Textual Amendments

- F35** Words substituted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 para. 3(1)**
- F36** Words in s. 9(2) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 5, **Sch. 40 Pt. 1(4)**
- F37** Word in s. 9(2)(a)(i) inserted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004 (c. 12), **s. 15(5)(a)**
- F38** Words in s. 9(2)(a)(ii) substituted (with effect as mentioned in s. 15(10) of the amending Act) by Finance Act 2004 (c. 12), **s. 15(5)(b)**
- F39** S. 9(3)(a)(aa) substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for s. 9(3)(a) by 2001 c. 9, s. 6, **Sch. para. 2**; S.I. 2001/3089, **art. 2**
- F40** Words in s. 9(3)(a) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 6(a), **Sch. 40 Pt. 1(4)**
- F41** S. 9(3)(a)(i)(ii) substituted (retrospective to 31.3.2002) for s. 9(3)(a)(i)-(iv) by Finance Act 2002 (c. 23), s. 12(1)(2)(5), **Sch. 4 Pt. 1 para. 6(b)**

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

- F42** Words in s. 9(3)(aa)(i) repealed (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), 141, Sch. 4 Pt. 1 para. 6(c), **Sch. 40 Pt. 1(4)**
- F43** s. 9(4) repealed (24.7.2002 with application as mentioned in s. 14(6) of the repealing Act) by Finance Act 2002 (c. 23), ss. 14(3), 141, **Sch. 40 Pt. 1(4)**
- F44** S. 9(6) substituted (retrospective to 24.4.2002) by Finance Act 2002 (c. 23), ss. 12(1)(2)(6), **Sch. 4 Pt. 1 para. 7**

[^{F45}9A Further prohibitions for protection of revenue: overseas bet-brokers

- (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

- F45** S. 9A inserted (25.7.2002) by Finance Act 2002 (c. 23), s. 14(1)(5)

[^{F46}9B Offences under sections 9 and 9A: penalties

- (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.]

Status: Point in time view as at 19/07/2006.

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

Textual Amendments

F46 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.

- (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—
- “starting prices” means, in relation to any event, the odds ruling at the scene of the event immediately before the start, and
- [^{F47}“totalisator odds” means the odds paid on bets made—
- (a) by means of a totalisator, and
 - (b) at the scene of the event to which the bets relate.]
- (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.

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part 1. (See end of Document for details)

Textual Amendments

F47 Words in s. 10(2) substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 15\(6\)](#)

11 Definition of coupon betting.

F48]

Textual Amendments

F48 S. 11 repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\), ss. 12\(1\)\(2\)\(6\), 141, Sch. 4 Pt. 1 para. 8, Sch. 40 Pt. 1\(4\)](#)

12 Supplementary provisions.

- (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 ^{F49} . . . , 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—
 - [^{F50}“betting office licence”—
 - (a) in Great Britain, has the meaning given by section 9(1) of the ^{M1}Betting, Gaming and Lotteries Act 1963, and
 - (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;
 - [^{F51}“bookmaker” means a person who—
 - (a) carries on the business of receiving or negotiating bets or conducting pool betting operations (whether as principal or agent and whether regularly or not), or
 - (b) holds himself out or permits himself to be held out, in the course of a business, as a person within paragraph (a);]
 - “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;

Status: Point in time view as at 19/07/2006.

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

[^{F52}“on-course bet” has the meaning given by subsection (4A);]

“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;

[^{F53F54}.....]

“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;

^{F55}.....

[^{F56}(4A) A bet is an on-course bet for the purposes of this Part of this Act if it—

- (a) is made by a person present at a horse or dog race meeting or by a bookmaker,
- (b) is not made through an agent of an individual making the bet or through an intermediary, and
- (c) is made—
 - (i) with a bookmaker present at the meeting, or
 - (ii) by means of a totalisator situated in the United Kingdom, using facilities provided at the meeting by or by arrangement with the person operating the totalisator.]

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

Textual Amendments

- F49** Words in s. 12(3) repealed (retrospective to 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), ss. 12(1)(2)(6), 141, [Sch. 4 Pt. 1 para. 9](#), [Sch. 40 Pt. 1\(4\)](#)
- F50** 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\(a\)](#)
- F51** S. 12(4): definition of “bookmaker” substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(7)(a)}
- F52** S. 12(4): definition of “on-course bet” substituted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(7)(b)}
- F53** Definitions “sponsored pool betting”, “totaliser” and “track” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(b\)](#)
- F54** S. 12(4): definition of “sponsored pool betting” repealed (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), ss. 15(7)(c), 326, {[Sch. 42 Pt. 1\(2\)](#)}
- F55** 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)
- F56** S. 12(4A) inserted (with effect as mentioned in s. 15(10) of the amending Act) by [Finance Act 2004](#), {s. 15(8)}

Modifications etc. (not altering text)

- C1** S. 12 applied (17.10.1994) by [S.I. 1994/2679](#), [art. 3](#).

Status: Point in time view as at 19/07/2006.

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

Marginal Citations

M1 1963 c. 2(12:1).

M2 S.I. 1985/1204 (N.I. 11).

Status:

Point in time view as at 19/07/2006.

Changes to legislation:

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