



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART I

#### BETTING DUTIES

##### *General*

#### **9 Prohibitions for protection of revenue.**

- (1) Any person who—
- (a) conducts in [<sup>F1</sup>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 [<sup>F1</sup>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 [<sup>F1</sup>the United Kingdom], makes or offers to make any such bet with a bookmaker outside [<sup>F1</sup>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 [<sup>F1</sup>the United Kingdom],
    - (ii) in the case of bets made otherwise than by means of a totalisator, the promoter of the betting is in [<sup>F1</sup>the United Kingdom]; and
  - (b) all bets made with a bookmaker outside [<sup>F1</sup>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

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- (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 . . . <sup>F2</sup> the Isle of Man and the bet is such as to be chargeable with a duty imposed by or under an Act . . . <sup>F2</sup> 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 [<sup>F1</sup>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 [<sup>F1</sup>the United Kingdom] made by a bookmaker in [<sup>F1</sup>the United Kingdom]—
- (i) by means of a totalisator situated outside [<sup>F1</sup>the United Kingdom], or
- (ii) with a bookmaker outside [<sup>F1</sup>the United Kingdom],
- if it is shown that bets in respect of that event have been made in [<sup>F1</sup>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
- (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

**F1** Words substituted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 3\(1\)](#)

**F2** 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

#### <sup>F3</sup>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

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(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

**F3** S. 9A inserted (25.7.2002) by [Finance Act 2002 \(c. 23\), s. 14\(1\)\(5\)](#)

VALID FROM 24/07/2002

#### [<sup>F4</sup>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.]

#### Textual Amendments

**F4** 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—

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- (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
- “totalisator odds” means—
- (a) in relation to a race which is a recognised horse race within the meaning of section 55(1) of the <sup>M1</sup>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

M1 1963 c. 2(12:1).

## 11 Definition of coupon betting.

—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

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an invitation, unless made by way of pool betting, and not of a description commonly made by means of a totalisator.

## 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 (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—

[<sup>F5</sup>“betting office licence”—

- (a) in Great Britain, has the meaning given by section 9(1) of the <sup>M2</sup>Betting, Gaming and Lotteries Act 1963, and
- (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the <sup>M3</sup>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;

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[<sup>F6</sup>“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;

F7

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

#### Textual Amendments

- F5** 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\(a\)](#)
- F6** Definitions “sponsored pool betting”, “totaliser” and “track” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(b\)](#)
- F7** 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)

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

#### Marginal Citations

- M2** [1963 c. 2\(12:1\)](#).
- M3** [S.I. 1985/1204 \(N.I. 11\)](#).

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