



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

f^{F1} General

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](#)

9 Prohibitions for protection of revenue.

F2

Textual Amendments

- F2** Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\), ss. 340, 356, 358, Sch. 17](#) (with [ss. 352, 354](#)); [S.I. 2006/3272, art. 2\(4\)](#) (subject to [arts. 3-5](#)) (with transitional provisions in art. 6, Sch. 4)

[^{F3}9A Further prohibitions for protection of revenue: overseas bet-brokers

F4]

Textual Amendments

- F3** S. 9A inserted (25.7.2002) by [Finance Act 2002 \(c. 23\), s. 14\(1\)\(5\)](#)
F4 Ss. 9-9B repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\), ss. 340, 356, 358, Sch. 17](#) (with [ss. 352, 354](#)); [S.I. 2006/3272, art. 2\(4\)](#) (subject to [arts. 3-5](#)) (with transitional provisions in art. 6, Sch. 4)

Status: Point in time view as at 01/09/2007.

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

9B Offences under sections 9 and 9A: penalties
F6

Textual Amendments
F5 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)
F6 Ss. 9-9B repealed (1.9.2007) by Gambling Act 2005 (c. 19), ss. 340, 356, 358, Sch. 17 (with ss. 352, 354); S.I. 2006/3272, art. 2(4) (subject to arts. 3-5) (with transitional provisions in art. 6, Sch. 4)

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
 - [^{F7}“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

Status: Point in time view as at 01/09/2007.

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

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.

Textual Amendments

F7 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.

F8

Textual Amendments

F8 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 ^{F9} . . . , 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—
 - [^{F10}“betting office licence”—
 - (a) ^{F11}
 - (b) in Northern Ireland, means a bookmaking office licence as defined in Article 2(2) of the ^{M1}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;
[^{F12}“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) ^{F13}
 - (b) in Northern Ireland, means a bookmaker’s licence as defined in Article 2(2) of the said Order of 1985;]
- ^{F14}

Status: Point in time view as at 01/09/2007.

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

[^{F15}“general betting operating licence” has the same meaning as in Part 5 of the Gambling Act 2005 (see section 65(2)(c));]

[^{F16}“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;

[^{F17F18}.....]

^{F14}.....

^{F14}.....

(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;

[^{F19}.....]

[A bet is an on-course bet for the purposes of this Part of this Act if it—

^{F20}(4A) (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

F9 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\(4\)](#)

F10 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\(a\)](#)

F11 S. 12(4): words in definition of “betting office license” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(2\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532, art. 2](#)

F12 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)}

F13 S. 12(4): words in definition of “bookmaker’s permit” repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 paras. 7\(3\), 23](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532, art. 2](#)

F14 S. 12(4): definitions of “meeting”, “totaliser” and “track” repealed (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, 114, [Sch. 25 para. 7\(5\)](#), [Sch. 27 Pt. 6\(3\)](#)

F15 S. 12(4): definition of “general betting operating licence” inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), ss. 105, [Sch. 25 paras. 7\(4\), 23](#); [S.I. 2007/2532, art. 2](#)

F16 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)}

F17 Definitions “sponsored pool betting”, “totaliser” and “track” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(b\)](#)

Status: Point in time view as at 01/09/2007.

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

F18 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)}

F19 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)

F20 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**.

Marginal Citations

M1 [S.I. 1985/1204](#) (N.I. 11).

Status:

Point in time view as at 01/09/2007.

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981,
Cross Heading: General.