



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Gaming licence duty

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Textual Amendments

F1 S. 13 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2 (with s. 10).

^{F2}14

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Textual Amendments

F2 S. 14 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

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Textual Amendments

F3 S. 15 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

^{F4}16

Status: Point in time view as at 17/07/2012.

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

Textual Amendments

F4 S. 16 repealed (19.3.1997) by 1997 c. 16, s. 113, **Sch. 18 Pt. II** Note 2.

Bingo duty

[^{F5}17 **Bingo duty**

- (1) A duty of excise, to be known as bingo duty, shall be charged—
 - (a) on the playing of bingo in the United Kingdom, and
 - (b) at the rate of [^{F6}20] per cent of a person's bingo promotion profits for an accounting period.
- (2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.
- [^{F7}(2A) Bingo duty is not charged on the playing of bingo which is not licensed bingo if remote gaming duty is charged on the provision of facilities for playing it.]
- (3) The amount of a person's bingo promotion profits for an accounting period is—
 - (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
 - (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).
- (4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.
- (5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.

Textual Amendments

- F5** 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\(1\)](#)
- F6** Figure in [s. 17\(1\)\(b\)](#) substituted (with effect in accordance with [s. 19\(2\)](#) of the amending Act) by [Finance Act 2010 \(c. 13\), s. 19\(1\)](#)
- F7** [S. 17\(2A\)](#) inserted (21.7.2009) (with effect in accordance with [s. 115\(4\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 115\(2\)](#)

18 **Accounting period**

- (1) For the purposes of section 17 an accounting period ends, and another begins, at the end of the last Sunday in each calendar month.
- (2) But regulations under paragraph 9 of Schedule 3 to this Act may make provision in place of subsection (1) for the purposes of the application of section 17 to specified persons or in specified circumstances.
- (3) Regulations made by virtue of subsection (2) may make transitional provision.

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Textual Amendments

F5 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\(1\)](#)

19 Bingo receipts

- (1) A person has bingo receipts for an accounting period if payments fall due in the period in respect of entitlement to participate in bingo promoted by him.
- (2) The amount of the person's bingo receipts for the accounting period is the aggregate of those payments.
- (3) For the purposes of subsections (1) and (2)—
 - (a) an amount in respect of entitlement to participate in a game of bingo is to be treated as falling due in the accounting period in which the game is played,
 - ^{F8}(b)
 - (c) it is immaterial whether an amount falls due to be paid to the promoter or to another person,
 - (d) it is immaterial whether an amount is described as a fee for participation, as a stake, or partly as one and partly as the other, and
 - (e) where a sum is paid partly in respect of entitlement to participate in a game of bingo and partly in respect of another matter—
 - (i) such part of the sum as is applied to, or properly attributable to, entitlement to participate in the game shall be treated as an amount falling due in respect of entitlement to participate in the game, and
 - (ii) the remainder shall be disregarded.

Textual Amendments

F5 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\(1\)](#)

F8 S. 19(3)(b) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 113\(5\)\(a\)\(6\)](#)

20 Expenditure on bingo winnings

- (1) A person's expenditure on bingo winnings for an accounting period is the aggregate of the values of prizes provided by him in that period by way of winnings at bingo promoted by him.
- (2) Where a prize is obtained by the promoter from a person not connected with him, the cost to the promoter shall be treated as the value of the prize for the purpose of subsection (1).
- (3) Where a prize is a voucher which—
 - (a) may be used in place of money as whole or partial payment for benefits of a specified kind obtained from a specified person,
 - (b) specifies an amount as the sum or maximum sum in place of which the voucher may be used, and
 - (c) does not fall within subsection (2),

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the specified amount is the value of the voucher for the purpose of subsection (1).

- (4) Where a prize is a voucher (whether or not it falls within subsection (2)) it shall be treated as having no value for the purpose of subsection (1) if—
- (a) it does not satisfy subsection (3)(a) and (b), or
 - (b) its use as described in subsection (3)(a) is subject to a specified restriction, condition or limitation which may make the value of the voucher to the recipient significantly less than the amount mentioned in subsection (3)(b).
- (5) In the case of a prize which—
- (a) is neither money nor a voucher, and
 - (b) does not fall within subsection (2),
- the value of the prize for the purpose of subsection (1) is—
- (i) the amount which the prize would cost the promoter if obtained from a person not connected with him, or
 - (ii) where no amount can reasonably be determined in accordance with subparagraph (i), nil.
- (6) For the purpose of this section—
- (a) a reference to connection between two persons shall be construed in accordance with [^{F9}section 1122 of the Corporation Tax Act 2010] (connected persons), and
 - (b) an amount paid by way of value added tax on the acquisition of a thing shall be treated as part of its cost (irrespective of whether or not the amount is taken into account for the purpose of a credit or refund).

Textual Amendments

- F5** 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\(1\)](#)
- F9** Words in s. 20(6)(a) substituted (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 1 para. 174 \(with Sch. 2\)](#)

Modifications etc. (not altering text)

- C1** S. 20(2)-(6)(a) applied (with modifications) (1.9.2007) by [1997 c. 16, s. 11\(10A\)](#) as inserted by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 18\(3\), 23; S.I. 2007/2532, art. 2](#)

20A Combined bingo

- (1) A game of bingo is “combined bingo” if—
- (a) ^{F10}
 - (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”)—

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- (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.

Textual Amendments

- F5** 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\(1\)](#)
- F10** S. 20A(1)(a) and word repealed (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, 114, Sch. 25 paras. 8, 23, Sch. 27 Pt. 6\(3\); S.I. 2007/2532, art. 2](#)

20B Carrying losses forward

- (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

- F5** 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\(1\)](#)

20C Supplementary

- (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,
- [^{F11}“bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),]
- [^{F12}“licensed bingo”—
- (a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and
 - (b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985,]

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“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).
- (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.]

Textual Amendments

- F5** 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\(1\)](#)
- F11** S. 20C: definition of "bingo premises licence" inserted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(2\), 23; S.I. 2007/2532, art. 2](#)
- F12** S. 20C: definition of "licensed bingo" substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), ss. 105, Sch. 25 paras. 9\(3\), 23; S.I. 2007/2532, art. 2](#)

Gaming machine licence duty

^{F13}**21 Gaming machine licence duty.**

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Textual Amendments

- F13** Ss. 21-26 omitted (with effect in accordance with [Sch. 24 para. 66\(3\)](#) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\), Sch. 24 para. 53\(a\)](#) (with [Sch. 24 paras. 59-62](#))

^{F14}**21A.**

Textual Amendments

- F14** S. 21A repealed (1.5.1995) by [1994 c. 9, s. 6, Sch. 3 para. 3\(3\)\(11\), Sch. 26 Pt. II](#) Note.

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F13 22 Gaming machine licence duty.

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Textual Amendments

F13 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F13 23 Amount of duty.

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Textual Amendments

F13 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F13 24 Restrictions on provision of gaming machines.

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Textual Amendments

F13 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F13 24A Unlicensed machines: duty chargeable.

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Textual Amendments

F13 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F13 25 Meaning of “gaming machine”.

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Textual Amendments

F13 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

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

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

Textual Amendments

F15 S. 25A repealed (with effect as mentioned in s. 12(8) of the amending Act) by [Finance Act 2006](#) (c. 25), ss. 12(5), 178, [Sch. 26 Pt. 1\(2\)](#) (with s. 12(9)-(11))

^{F13}26 Supplementary provisions as to gaming machine licence duty.

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Textual Amendments

F13 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012](#) (c. 14), [Sch. 24 para. 53\(a\)](#) (with Sch. 24 paras. 59-62)

^{F16}Remote gaming duty

Textual Amendments

F16 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](#)

26A Interpretation

- (1) For the purposes of remote gaming duty “remote gaming” means gaming in which persons participate by the use of—
- (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) any other kind of electronic or other technology for facilitating communication.
- (2) For the purposes of remote gaming duty the expressions listed below shall be construed (for the whole of the United Kingdom) in accordance with the Gambling Act 2005.

<i>Expression</i>	<i>Defining provision of Gambling Act 2005</i>
Provision of facilities	Section 5(1) to (3)
Remote gambling equipment	Section 36(4) and (5)
Remote operating licence	Section 67

- (3) In relation to remote gaming duty “P” means a person who provides facilities for remote gaming.
- (4) The Treasury may by order amend the definition of “remote gaming” in subsection (1) (and an order may include incidental, consequential or transitional provision).

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26B The duty

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

- (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

- (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.

26E Remote gaming receipts

- (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).

^{F17}(2)

- (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

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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.

Textual Amendments

F17 S. 26E(2) omitted (27.4.2009 retrospective) by virtue of [Finance Act 2009 \(c. 10\), s. 113\(5\)\(a\)\(6\)](#)

26F Remote gaming winnings

- (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.

26G Losses

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

- (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.

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- (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.

[Subsection (2) does not prevent remote gaming duty being charged in respect of the ^{F18}(2A) provision of facilities for the playing of bingo which is not licensed bingo (as to the meaning of which terms see section 20C).]

[Subsection (2) does not apply in cases where the other gambling tax is machine games ^{F19}(2B) duty.]

- (3) In this section “gambling tax” means—

^{F20}(a)

[machine games duty,]

- ^{F21}(aa)
- (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.

Textual Amendments

F18 S. 26H(2A) inserted (with effect in accordance with s. 115(4) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 115\(3\)](#)

F19 S. 26H(2B) inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 44\(2\)](#)

F20 S. 26H(3)(a) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 53\(b\)](#) (with [Sch. 24 paras. 59-62](#))

F21 S. 26H(3)(aa) inserted (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 44\(3\)](#)

26I Liability to pay

- (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.

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- (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.
- (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.

Double taxation relief

F22

26IA

- (1) This section applies if—
- (a) P is liable to pay remote gaming duty on the provision of facilities for remote gaming, and
 - (b) P is also liable to pay a qualifying foreign tax in respect of remote gaming using those facilities.
- (2) The remote gaming using those facilities in respect of which the qualifying foreign tax is charged is referred to as “eligible gaming”.
- (3) Credit may be allowed for all or part of the qualifying foreign tax paid by P.
- (4) Whether any credit is allowed is determined in accordance with Schedule 4B.
- (5) If credit is allowed for an accounting period, P is entitled to claim a repayment of so much of the duty actually paid as is equal to the amount of credit allowed.
- (6) Total repayments to P for that period (taking into account all qualifying foreign taxes) must not, in aggregate, exceed the duty actually paid.
- (7) “The duty actually paid” means the remote gaming duty paid by P for that accounting period.
- (8) Remote gaming does not count as “eligible gaming” if one of the participants in the game in question is P or someone acting on P’s behalf.

Textual Amendments

F22 Ss. 26IA-26IC inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 5**

26IB Definition of qualifying foreign tax

- (1) For the purposes of remote gaming duty, a “qualifying foreign tax” is a foreign tax specified by the Commissioners in relation to remote gaming duty.
- (2) “Specified” means specified in a notice published by the Commissioners, as revised or replaced from time to time.
- (3) The Commissioners must specify a foreign tax under this section if they are satisfied that—

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- (a) it is a gambling tax,
 - (b) the activities on which it is charged include remote gaming,
 - (c) the remote gaming on which it is charged includes remote gaming using facilities in respect of which remote gaming duty is also charged, and
 - (d) the charge is based on remote gaming by persons in or deemed to be in the country or territory where the tax is imposed.
- (4) The following factors indicate that a tax is a gambling tax—
- (a) that it is charged on activities involving betting or gaming (rather than activities generally), and
 - (b) that it goes towards meeting general public expenditure (rather than being ring-fenced for a particular purpose).
- (5) A notice specifying a foreign tax may provide that the tax is to be treated as having been specified with effect from a date that is earlier than the date of the notice.

Textual Amendments

F22 Ss. 261A-261C inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 5**

261C Regulations about claims for double taxation relief

- (1) The Commissioners may make regulations about—
- (a) claims for repayment under section 261A, and
 - (b) the making of repayments under that section.
- (2) Regulations under this section may in particular include provision about—
- (a) the time within which claims may be made,
 - (b) the form, content and delivery of claims,
 - (c) the evidence required to satisfy the Commissioners of the validity of claims, and
 - (d) the investigation and processing of claims.]

Textual Amendments

F22 Ss. 261A-261C inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by Finance Act 2012 (c. 14), **Sch. 25 para. 5**

26J Registration

- (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—

Status: Point in time view as at 17/07/2012.

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- (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

- (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.
- (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—

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- (a) may make provision which applies generally or only for specified purposes, and
- (b) may make different provision for different purposes.

26L Enforcement

- (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

- (1) Sections [^{F23}13A to 16] of the Finance Act 1994 (review and appeal) shall apply in relation to liability to pay remote gaming duty [^{F24}as they apply to the decisions mentioned in section 13A(2)(a) to (h) of that Act].
- (2) Sections [^{F25}13A 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),
 - (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.]

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Textual Amendments

- F23** Words in s. 26M(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(a)**
- F24** Words in s. 26M(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(2)(b)**
- F25** Words in s. 26M(2) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 97(3)**

[^{F26}General]

Textual Amendments

- F26** 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**

^{F27}^{F28} **26N** Amounts in currencies other than sterling

- (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.

^{F29}(3)

^{F29}(4)]

Textual Amendments

- F27** S. 26A inserted (10.7.2003) by [Finance Act 2003 \(c. 14\)](#), s. 11(2) (with s. 11(3))
- F28** S. 26N: renumbered (with effect as mentioned in s. 8(2) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), s. 8, **Sch. 1 para. 1**; S.I. 2007/2172, **art. 2**
- F29** S. 26N(3)(4) omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 53(c)** (with Sch. 24 paras. 59-62)

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

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