



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *Remote gaming duty*

#### **<sup>F1</sup>26A Interpretation**

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##### **Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 4 (with Sch. 29)

#### **<sup>F1</sup>26B The duty**

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##### **Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), Sch. 28 para. 4 (with Sch. 29)

#### **<sup>F1</sup>26C The rate**

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*Status: Point in time view as at 01/12/2014.*

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

**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26D Accounting periods**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26E Remote gaming receipts**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26F Remote gaming winnings**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26G Losses**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26H Exemptions**

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*Status: Point in time view as at 01/12/2014.*

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

**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26I Liability to pay**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26IA Double taxation relief**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26IB Definition of qualifying foreign tax**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26IC Regulations about claims for double taxation relief**

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**Textual Amendments**

**F1** Ss. 26A-26M omitted (1.12.2014) by virtue of Finance Act 2014 (c. 26), s. 198(2)(c), **Sch. 28 para. 4** (with Sch. 29)

**<sup>F1</sup>26J Registration**

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*Status: Point in time view as at 01/12/2014.*

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

**Textual Amendments**

**F1** [Ss. 26A-26M](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26K Returns**

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**Textual Amendments**

**F1** [Ss. 26A-26M](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26L Enforcement**

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**Textual Amendments**

**F1** [Ss. 26A-26M](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**<sup>F1</sup>26M Review and appeal**

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**Textual Amendments**

**F1** [Ss. 26A-26M](#) omitted (1.12.2014) by virtue of [Finance Act 2014 \(c. 26\)](#), s. 198(2)(c), [Sch. 28 para. 4](#) (with [Sch. 29](#))

**Status:**

Point in time view as at 01/12/2014.

**Changes to legislation:**

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