



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

[^{F1}General]

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 ^{F1}. . . , 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—
 - [^{F2}“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;
 - [^{F3}“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

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Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 12. (See end of Document for details)

- (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;]

F4

[^{F5}“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;

[^{F6F7}

F4

F4

- (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;

F8

[^{F9}(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

- F1** 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\(4\)](#)
- F2** 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\(a\)](#)
- F3** 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)}
- F4** 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\(3\)](#)
- F5** 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)}
- F6** Definitions “sponsored pool betting”, “totaliser” and “track” inserted by [Finance Act 1986 \(c. 41, SIF 12:2\)](#), s. 6, [Sch. 4 para. 4\(b\)](#)

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- F7** 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)}
- F8** 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)
- F9** 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** 1963 c. 2(12:1).
- M2** S.I. 1985/1204 (N.I. 11).

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