



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *Gaming licence duty*

#### 14 Gaming licence duty.

- (1) A duty of excise shall be charged on gaming licences and, subject to the provisions of Schedule 2 to this Act, the amount of duty on a licence for any period in respect of the premises specified in the licence shall be—
- £250 payable on application for the licence, plus
  - a further sum payable after the end of that period and chargeable at the rates specified in the following Table on the gross gaming yield from the premises in that period.

[<sup>F1</sup> TABLE

Part of gross gaming yield	Rate
The first £375,000	2½ per cent.
The next £1,875,000	12½ per cent.
The next £2,250,000	25 per cent.
The remainder	33&frac13; per cent.]

- (2) Subject to subsection (3) below, for the purposes of this section and Schedule 2 to this Act the gross gaming yield from any premises in any period shall consist of—
- the receipts in that period from charges made in connection with gaming on the premises by way of any game to which section 13 above for the time being applies, being charges authorised by regulations under section 14(2) of the <sup>M1</sup>Gaming Act 1968 but exclusive of value added tax and of any charge

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*Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 14. (See end of Document for details)*

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the payment of which does no more than entitle a person to admission to the premises; and

(b) where a provider of the premises (or a person acting on his behalf) is banker in relation to any such gaming as aforesaid, the difference between—

(i) the value in money or money's worth of the stakes staked with the banker in such gaming; and

(ii) the value in money or money's worth of the winnings paid by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.

(3) The Treasury may amend subsection (2) above by order.

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**Textual Amendments**

**F1** Table substituted by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), **s. 6(1)(2)**

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**Marginal Citations**

**M1** [1968 c. 65\(12:1\)](#).

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