



# Betting and Gaming Duties Act 1981

## 1981 CHAPTER 63

### PART II

#### GAMING DUTIES

##### *Bingo duty*

#### [<sup>F1</sup>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.]

#### Textual Amendments

- F1** 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\(1\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 18.