



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

[^{F1}Remote gaming duty

[^{F1}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.
- (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 ^{F2}(2A) provision of facilities for the playing of bingo which is not licensed bingo (as to the meaning of which terms see section 20C).]

- (3) In this section “ gambling tax ” means—
 - (a) amusement machine licence duty,
 - (b) bingo duty,
 - (c) gaming duty,
 - (d) general betting duty,
 - (e) lottery duty, and
 - (f) pool betting duty.

Status: Point in time view as at 26/09/2010. This version of this provision has been superseded.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 26H. (See end of Document for details)

- (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

- F1** 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](#)
- F2** S. 26H(2A) inserted (with effect in accordance with [s. 115\(4\)](#) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [s. 115\(3\)](#)

Status:

Point in time view as at 26/09/2010. This version of this provision has been superseded.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 26H.