



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

General betting duty

VALID FROM 06/10/2001

[^{F1F2}5D Accounting period

- (1) For the purposes of sections 2 to 5C—
 - (a) each calendar month is an accounting period, but
 - (b) the Commissioners may provide in regulations under paragraph 2 of Schedule 1 to this Act for some other specified period to be an accounting period.
- (2) Regulations made by virtue of subsection (1)(b) may—
 - (a) make provision which applies generally or only in relation to a specified person or class of person;
 - (b) make different provision for different purposes;
 - (c) make transitional provision.]

Textual Amendments

- F1** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1](#); [S.I. 2001/3089, art. 2](#)
- F2** Cross-heading and ss. 1-5D substituted (6.10.2001 with effect as mentioned in art. 2 of the commencing S.I.) for ss. 1-5 by [2001 c. 9, s. 6, Sch. 1](#); [S.I. 2001/3089, art. 2](#)

Status:

Point in time view as at 01/04/2001. This version of this provision is not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 5D.