



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART I

BETTING DUTIES

[^{F1}^{F2}Pool betting duty]

^{F1}
^{F2}8

Payment and recovery

- (1) Pool betting duty charged on a person's net pool betting receipts for an accounting period—
 - (a) becomes due at the end of the period,
 - (b) shall be paid by the person, and
 - (c) shall, subject to any regulations under subsection (3) and any directions under paragraph 3 of Schedule 1 to this Act, be paid when it becomes due.
- (2) Pool betting duty that is due to be paid may be recovered from the following persons as if they were jointly and severally liable to pay the duty—
 - (a) the person on whose net pool betting receipts the duty is charged (“the primary payer”);
 - (b) a person responsible for the management of any business in the course of which any bets have been made that are dutiable pool bets for the purposes of calculations under section 7A of the amount of the primary payer's net pool betting receipts for any accounting period;
 - (c) a person responsible for the management of any totalisator used for the purposes of any such business;
 - (d) where a person within any of paragraphs (a) to (c) is a company, a director.
- (3) The Commissioners may by regulations—
 - (a) make provision as to when pool betting duty is to be paid (including provision repealing paragraph 3 of Schedule 1 to this Act and the reference to that paragraph in subsection (1)(c));
 - (b) make provision as to how pool betting duty is to be paid.

Status: Point in time view as at 10/07/2003. This version of this provision has been superseded.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 8. (See end of Document for details)

- (4) Regulations made under subsection (3) may—
- (a) make provision that 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** Ss. 6-8C and preceding cross-heading substituted for ss. 6-8 (24.7.2002 for specified purposes and otherwise retrospective to 31.3.2002 with effect as mentioned in s. 12(3) of the amending Act) by Finance Act 2002 (c. 23), s. 12, **Sch. 4 Pt. 1 para. 2**

Status:

Point in time view as at 10/07/2003. 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 8.