



# Betting and Gaming Duties Act 1981

## CHAPTER 63

### BETTING AND GAMING DUTIES ACT 1981

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*Changes to legislation:* There are outstanding changes not yet made by the [legislation.gov.uk](https://legislation.gov.uk) editorial team to Betting and Gaming Duties Act 1981. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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*Regulations*

- 3 Gaming Licence Duty

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- 5 Gaming Licence Duty

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- 8 Gaming Licence Duty

*Modification of agreements*

- 9 Gaming Licence Duty

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*Domestic bingo*

- 1 In calculating liability to bingo duty no account shall be...

*Small-scale bingo*

- 2 (1) This paragraph applies where entitlement to participate in non-licensed...
- 2A (1) In the case of non-licensed bingo to which paragraph...

*Non-profit making bingo*

- 2B (1) In calculating liability to bingo duty no account shall...

*Small-scale amusements provided commercially*

- 5 (1) In calculating liability to bingo duty no account shall...

*Machine bingo*

- 6 Bingo Duty

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*Power to increase limits of exemptions*

- 7 The Commissioners may by order provide that any provision of...  
Part II — SUPPLEMENTARY PROVISIONS

*Definitions*

- 8 In this Part of this Schedule— “bingo-promotor” means a person...

*General administration*

- 9 (1) Bingo duty shall be under the care and management...

*Notification to Commissioners by, and registration of, bingo-promoters*

- 10 (1) Any person who intends to promote the playing of...

*Announcement of prizes*

- 11 Bingo Duty

*Books, records, accounts, etc.*

- 12 Bingo Duty

*Powers to enter premises and obtain information*

- 13 (1) Any officer may, without paying, enter on any premises...

*Power to estimate duty*

- 14 Bingo Duty

*Disputes as to computation of duty*

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*Enforcement*

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17 Bingo Duty

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*Charitable entertainments, et cetera*

- 1 Amusement Machine Licence duty

*Pleasure fairs*

- 2 Amusement Machine Licence duty  
3 Amusement Machine Licence duty

*Seasonal licences*

- 4 Amusement Machine Licence duty  
Part II — SUPPLEMENTARY PROVISIONS

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### *General administration*

- 5 Amusement Machine Licence duty

#### *Applications for and duration of licence*

- 6 Amusement Machine Licence duty  
7 Amusement Machine Licence duty

#### *Payment of duty by instalments*

- 7A Amusement Machine Licence duty

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10 Amusement Machine Licence duty

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- 15 Amusement Machine Licence duty

#### *Enforcement*

- 16 Amusement Machine Licence duty  
17 Amusement Machine Licence duty  
18 Amusement Machine Licence duty

### Schedule 4A — Unlicensed amusement machines

#### *Application*

- 1 Unlicensed amusement machines

#### *Default notice requesting production of licence*

- 2 Unlicensed amusement machines

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*Failure to produce a licence: grant of default licence*

3 Unlicensed amusement machines

*Assessment of amount equivalent to duty*

4 Unlicensed amusement machines

*Liability to pay*

5 Unlicensed amusement machines

*Reviews and time limits on recovery*

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*General interpretation*

7 Unlicensed amusement machines

*Saving for liability*

8 Unlicensed amusement machines

SCHEDULE 4B — Remote gaming duty: double taxation relief

*Introduction*

1 Remote gaming duty: double taxation relief

*Reconciliation periods*

2 Remote gaming duty: double taxation relief

*Credit allowed*

3 Remote gaming duty: double taxation relief

*Notional UK liability*

4 Remote gaming duty: double taxation relief

*Notional foreign liability*

5 Remote gaming duty: double taxation relief

*Clawback*

6 Remote gaming duty: double taxation relief

*Breach of return obligations*

7 Remote gaming duty: double taxation relief

*Reduction etc in foreign tax paid*

8 Remote gaming duty: double taxation relief

SCHEDULE 5 — Consequential Amendments

1 In the definition of “pool betting” in section 55(1) of...



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- 2 In paragraph 20(1)(e) of Schedule 2 to the Gaming Act...
- 3 In paragraph 48(1) of Schedule 2 to the Gaming Act...
- 4 In paragraph 17(1) of Schedule 3 and paragraph 15(1) of...
- 5 In the Customs and Excise Management Act 1979—

#### SCHEDULE 6 — Transitional Provisions and Savings

- 1 Where any period of time specified in an enactment repealed...
- 2 Any provision of this Act relating to anything done or...
- 3 Nothing in this Act shall affect the enactments repealed by...
- 4 Where an offence for the continuation of which a penalty...
- 5 For the purposes of section 9B of this Act a...
- 6 Paragraph 11(3) of Schedule 4 to this Act shall have...
- 7 Where any Act or document refers either expressly or by...
- 8 Notwithstanding the repeal by this Act of section 29 of...
- 9 Nothing in this Act shall affect gaming licences for periods...

#### SCHEDULE 7 — Repeals

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**Changes and effects yet to be applied to :**

- s. 26L(3)(a)(i) sum substituted for words by [S.I. 2015/664 Sch. 2 para. 5\(2\)](#) (S. 26L was repealed on 1.12.2014)
- Sch. 1 para. 2(4)(b)(c) repealed by [2001 c. 9 Sch. 33 Pt. 1 para. 2](#)
- Sch. 1 para. 13(3)(i) sum substituted for words by [S.I. 2015/664 Sch. 2 para. 5\(3\)\(a\)](#) (Sch. 1 was repealed on 1.12.2014)
- Sch. 1 para. 14(1)(a) sum substituted for words by [S.I. 2015/664 Sch. 2 para. 5\(3\)\(b\)](#) (Sch. 1 was repealed on 1.12.2014)
- Sch. 1 para. 15(5) words repealed by [2015 c. 9 \(N.I.\) Sch. 1 para. 82Sch. 9 Pt. 1](#) (Sch. 1 was repealed on 1.12.2014)
- Sch. 3 para. 16(1)(b) word substituted by [2024 c. 3 s. 32\(1\)](#)

**Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981**

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2](#) commences ([2015 c. 9 \(N.I.\)](#))