

Subsidiary Legislation made under ss.1(2) & 41(1).

Gambling (Duties and Licensing Fees) Regulations 2018

Repealed by LN.2026/065 as from 1.4.2026

LN.2018/170

		<i>Commencement</i>	1.4.2018
Amending enactments	Relevant current provisions	Commencement date	
LN. 2018/213	rr. 3(1), 4(1), 5(1)		1.4.2018
2021/278	rr. 6A-6C, Schs.3-4		27.5.2021

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ARRANGEMENT OF REGULATIONS

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In exercise of the powers conferred upon him by sections 1(2) and 41(1) of the Gambling Act 2005 as read with sections 23(g)(i) and (ii) of the Interpretation and General Clauses Act, and by all other enabling powers, the Minister responsible for gambling has made the following Regulations—

Title and commencement.

1. These Regulations may be cited as the Gambling (Duties and Licensing Fees) Regulations 2018 and come into operation on the date of publication with effect from 1st April 2018.

Interpretation.

2.(1) “licensing year” means a year beginning on 1st April and ending with the next following 31st March.

(2) “Act” means the Gambling Act 2005.

General Betting Duty.

3.(1) The holder of a bookmaker’s licence issued under section 3(1)(a) or (g) of the Act (or both of them) must pay a general betting duty calculated on the gross betting profit of the bookmaker’s bet receipts arising in each year or part year the licence is held.

(2) The general betting duty payable pursuant to sub-regulation (1) is payable at the rate (and subject to any exemptions) set out in Schedule 1.

(3) Sub-regulation (1) also applies to—

(a) any person determined by way of court proceedings to have been acting as a bookmaker without the necessary licence; or

(b) the director of a company to which sub-regulation 3(1) or 3(3)(a) applies.

(4) The duty must be paid by a date or within a period prescribed by the Minister pursuant to section 41(1) of the Act.

Betting Intermediary Duty.

4.(1) The holder of a betting intermediary’s licence issued under section 3(1)(b) or (g) of the Act (or both of them) must pay a betting intermediary duty calculated on the gross profit of the betting event revenues arising in each year or part year the licence is held.

(2) The betting intermediary duty payable pursuant to sub-regulation (1) is payable at the rate (and subject to any exemptions) set out in Schedule 1.

(3) Sub-regulation (1) also applies to—

- (a) any person determined by way of court proceedings to have been acting as a betting intermediary without the necessary licence; or
- (b) the director of a company to which sub-regulation 4(1) or 4(3)(a) applies.

(4) The duty must be paid by a date or within a period prescribed by the Minister pursuant to section 41(1) of the Act.

General Gaming Duty.

5.(1) The holder of a gaming operator's licence issued under section 3(1)(c) or (g) of the Act (or both of them) must pay a general gaming duty calculated on the gross gaming yield of the gaming receipts arising in each year or part year the licence is held.

(2) The general gaming duty payable pursuant to sub-regulation (1) is payable at the rate (and subject to any exemptions) set out in Schedule 1.

(3) Sub-regulation (1) also applies to—

- (a) any person determined by way of court proceedings to have been acting as a gaming operator without the necessary licence; or
- (b) the director of a company to which sub-regulation 5(1) or 5(3)(a) applies.

(4) The duty must be paid by a date or within a period prescribed by the Minister pursuant to section 41(1) of the Act.

Licensing Fees.

6.(1) A licensee must pay a fee for a licence issued in accordance with sections 3(1)(a) to (g) of the Act.

(2) The fee payable pursuant to sub-regulation (1) is the fee set out in Schedule 2.

(3) A fee prescribed under sub-regulation (1) is due on 1st April or, at the discretion of the Licensing Authority, by equal quarterly instalments due and payable by 1st April, 1st July, 1st October and 1st January of each licensing year.

(4) Where a licence is issued after the commencement of a licensing year, no quarterly instalment of the fee for that licence is payable in respect of any quarter preceding the quarter in which the licence is issued.

(5) Where payment of an annual fee or quarterly instalment in respect of a licence is not paid within 28 days of the due date the licence may be deemed by the Licensing Authority to have lapsed from the day following that due date.

Fees for the issue of duplicate licence certificate or agreement.

6A. In the event that a licence holder requests from the Licensing Authority a duplicate of—

- (a) a certificate issued in respect of a licence granted in accordance with section 3(1) of the Act; or
- (b) an agreement with the Licensing Authority which relates to a licence issued in accordance with section 3(1) of the Act,

the licence holder must pay a fee in accordance with Schedule 3.

Fees for notice of material change.

6B. In the event that a licence holder submits a notice of material change to the Licensing Authority in accordance with his obligations under paragraph 4 of Schedule 1 to the Act, the licence holder must pay a fee in accordance with Schedule 4 (including the notes to that Schedule).

Supplementary fee in case of investigation by the Gambling Commissioner.

6C.(1) The Gambling Commissioner may, in exceptional circumstances and with the consent of the Minister, require a licence holder to pay a supplementary fee in connection with any investigation into the licence holder's affairs where—

- (a) the Gambling Commissioner has engaged external experts in order to assist with an investigation conducted in accordance with his powers under section 6(6) of the Act; or

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- (b) a person has been appointed under section 42(1) of the Act.
- (2) A supplementary fee must be limited to the direct costs incurred by the Gambling Commissioner for the assistance provided by the persons referred to in subregulation (1).
- (3) A supplementary fee is due and payable on the date specified in the invoice issued to the licence holder by the Gambling Commissioner.

Commencement of section 55(b) of the Gambling Act 2005 (Repeal of the Gaming Tax Act).

7. Section 55(b) of the Act is commenced.

Anti-avoidance.

8. Where the Licensing Authority believes that an operator that is or would otherwise be liable for a duty or licensing fee in accordance with the Act or these Regulations has entered into an arrangement which eliminates, reduces, or would eliminate or reduce the amount of duty or licensing fee and that arrangement is artificial, is fictitious or has elements which are artificial or fictitious, he may disregard the arrangement or those parts of it which eliminate or reduce the duty or licensing fee payable.

Miscellaneous.

9. A change in status of a licensee, including the suspension or surrender of a licence, shall not affect the obligation to pay a fee or duty payable under these Regulations in relation to the period or activity for which the relevant fee or duty became payable.

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SCHEDULE 1

<i>Duty</i>	<i>Rate</i>	<i>Exemption</i>
General Betting Duty	0.15%	The first £100,000 of the operator's gross betting profit on bet receipts in each year.
Betting Intermediary Duty	0.15%	The first £100,000 of the operator's gross profit on betting event revenues in each year.
General Gaming Duty	0.15%	The first £100,000 of the operator's gross gaming yield on gaming receipts in each year.

SCHEDULE 2

<i>Licence Type</i>	<i>Fee*</i>
Remote Gaming B2C Operator	£100,000
Remote Betting B2C Operator	£100,000
Other Remote B2C Gambling Product(s)	£100,000
Non-Remote B2C Gaming Operator (land casino)	£100,000
Non-Remote B2C Betting Operator (land bookmaker)	£100,000
Gambling B2B Support Service(s)	£85,000

*per licensing year

SCHEDULE 3

<i>Document Type</i>	<i>Fee</i>
Duplicate Licence	£25
Duplicate Agreement	£25

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SCHEDULE 4

<i>Notice of Material Change</i>	<i>B2C Fee or fee range</i>	<i>B2B Fee or fee range</i>
Complex Material Change (including multi-jurisdictional considerations)	£30,000	£20,000
Moderately complex Material Change	£10,000 to £15,000	£7,000 to £10,000
Straightforward Material Change	£5,000 to £7,500	£3,000 to £5,000

The complexity of notices will be assessed by the Licensing Authority on a case by case basis, depending on the nature and level of effort required by the Licensing Authority to determine the notice. Unless the Licensing Authority has agreed otherwise, notices which require complexity assessment must be accompanied by the minimum fee for straightforward notices. Following that assessment, the Licensing Authority will advise the licence holder whether the balance of the fee for moderately complex or complex notices must be paid. In that event, the balance must be paid before the notice is regarded as complete.