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STATUTORY INSTRUMENTS

2025 No. 213

BETTING, GAMING AND LOTTERIES

The Gambling Levy Regulations 2025

Made - - - -	*25th February 2025*
Coming into force - -	*6th April 2025*

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 123 and 355(1) of the Gambling Act 2005(**1**).

The Secretary of State has consulted the Gambling Commission in accordance with section 123(7) of the Gambling Act 2005.

In accordance with section 355(4)(f) of the Gambling Act 2005, a draft of this instrument was laid before Parliament and approved by a resolution of each House of Parliament.

Citation, commencement and extent

1. These Regulations—

(a) may be cited as the Gambling Levy Regulations 2025;

(b) come into force on 6th April 2025;

(c) extend to England and Wales and Scotland.

Interpretation

2.—(1) In these Regulations—

"first levy period" means—

(a) in relation to a holder of a lottery operating (society) licence, the period of 12 months beginning with 1st April 2024;

(b) in relation to a holder of any other kind of operating licence(**2**), the period of 9 months beginning with 1st July 2024;

"leviable amount" has the meaning given in paragraphs (3) to (5);

"levy period" means—

(a) the first levy period;

(**1**) 2005 c. 19.
(**2**) "Operating licence" means a licence issued under Part 5 of the Gambling Act 2005 (see section 353(1) of that Act), and the "holder" of an operating licence is the person to whom the licence is issued (see section 126(1)). See also section 65(2) for descriptions of the kinds of operating licence.

(b) the period of 12 months beginning with 1st April 2025 and each subsequent period of 12 months beginning with 1st April;

"non-remote general betting (on-track or on-course) operating licence" means a non-remote(**3**) general betting operating licence under the authority of which the licensee provides—

(a) from a dog track(**4**), facilities for betting on the outcome of greyhound races;

(b) from a horse-race course(**5**), facilities for betting on the outcome of horse races.

(2) In these Regulations, the following terms have the meanings given by regulation 2(1) of the Gambling (Operating Licence and Single-Machine Permit Fees) Regulations 2017(**6**)—

"betting intermediary (trading room only) operating licence";

"lottery operating (external lottery manager) licence";

"lottery operating (society) licence".

(3) In relation to a holder of an operating licence which is not a lottery operating licence, the "leviable amount" in respect of a levy period is—

(a) the aggregate of—

(i) amounts paid during the levy period to the holder of the operating licence by way of stakes in connection with the activities authorised by the operating licence, and

(ii) amounts (exclusive of value added tax) that otherwise accrue during the levy period to the holder of the operating licence directly in connection with activities authorised by the licence, minus

(b) the aggregate of amounts deducted during the levy period by the holder of the operating licence for the provision of prizes or winnings in connection with the activities authorised by the licence.

(4) In relation to a holder of a lottery operating (external lottery manager) licence, the "leviable amount" in respect of a levy period is—

(a) the aggregate of amounts paid to, or otherwise obtained by, the holder of the operating licence during the levy period by way of fees in connection with the lotteries promoted in reliance on the operating licence, minus

(b) the aggregate of amounts deducted during the levy period from the amounts described in sub-paragraph (a) by the holder of the operating licence for the provision of prizes in connection with the lotteries promoted in reliance on the operating licence.

(5) In relation to a holder of a lottery operating (society) licence, the "leviable amount" in respect of a levy period is—

(a) the aggregate of the proceeds of lotteries(**7**) promoted in reliance on the operating licence which accrue during the levy period, minus

(b) the aggregate of amounts deducted during the levy period from the proceeds described in sub-paragraph (a) by the holder of the operating licence for—

(i) the provision of prizes in connection with the lotteries promoted in reliance on the operating licence, and

(ii) a purpose described in section 99(2) of the Gambling Act 2005.

(**3**) See section 67 of the Gambling Act 2005 for the meaning of a "remote operating licence". A "non-remote operating licence" is an operating licence which is not a remote operating licence.
(**4**) See section 353(1) of the Gambling Act 2005 for the meaning of "dog track".
(**5**) See section 353(1) of the Gambling Act 2005 for the meaning of "horse-race course".
(**6**) S.I. 2017/303.
(**7**) See section 254(1) of the Gambling Act 2005 for the meaning of the proceeds of a lottery.

(6) For the purposes of these Regulations, an operating licence which is a licence of more than one of the kinds described in regulation 4(2) to (5) is to be treated as if each of its kinds were a separate operating licence of that kind(**8**).

Requirement to pay a levy

3.—(1) Starting with the first levy period, a person who is a holder of an operating licence during a levy period must pay a levy to the Commission in respect of that levy period.

(2) Paragraph (1) does not require any person to pay a levy in respect of a levy period where the amount of that levy (as determined in accordance with regulation 4) is £10 or less.

The amount of the levy

4.—(1) Paragraphs (2) to (5) set out how to determine the amount of the levy—

(a) in relation to a holder of a lottery operating (society) licence, in respect of each levy period;

(b) in relation to a holder of any other kind of operating licence, in respect of each levy period other than the first levy period.

(2) For holders of the following operating licences, the amount of the levy is 1.1% of the leviable amount—

(a) a gambling software operating licence;

(b) a remote(**9**) betting intermediary operating licence which is not a betting intermediary (trading room only) operating licence;

(c) a remote bingo operating licence;

(d) a remote casino operating licence;

(e) a remote general betting operating licence.

(3) For holders of the following operating licences, the amount of the levy is 0.5% of the leviable amount—

(a) a betting intermediary (trading room only) operating licence;

(b) a non-remote betting intermediary operating licence;

(c) a non-remote casino operating licence;

(d) a non-remote general betting operating licence which is not a non-remote general betting (on-track or on-course) operating licence.

(4) For holders of the following operating licences, the amount of the levy is 0.2% of the leviable amount—

(a) a gaming machine general operating licence for an adult gaming centre;

(b) a non-remote bingo operating licence;

(c) a non-remote general betting (on-track or on-course) operating licence.

(5) For holders of the following operating licences, the amount of the levy is 0.1% of the leviable amount—

(a) a gaming machine general operating licence for a family entertainment centre;

(b) a gaming machine technical operating licence;

(**8**) An operating licence described in regulation 2(6) is a combined licence (see section 68 of the Gambling Act 2005). Non-remote and remote kinds of licence are never combined in the same licence. The levy imposed by these Regulations applies separately in respect of each of the kinds of licence which comprise a combined licence.

(**9**) See section 67 of the Gambling Act 2005 for the meaning of a "remote operating licence". A "non-remote operating licence" is an operating licence which is not a remote operating licence.

(c) a lottery operating licence;

(d) a pool betting operating licence.

(6) For holders of an operating licence which is not a lottery operating (society) licence, the amount of the levy in respect of the first levy period is A × 1⅓, where A is the amount of the levy that would be determined in respect of that period in accordance with whichever of paragraphs (2) to (5) apply to determine the amount of the levy for the kind of operating licence in subsequent levy periods.

Timing of payment of the levy

5. The levy in respect of a levy period must be paid before the 1st October following the end of that levy period.

Twycross
Parliamentary Under Secretary of State
Department for Culture, Media and Sport

25th February 2025

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under section 123 of the Gambling Act 2005 (c. 19) ("the Act"). They require holders of operating licences (within the meaning of sections 126(1) and 353(1) of the Act) to pay an annual levy to the Gambling Commission.

Regulation 3 imposes a liability on a person who is a holder of an operating licence to pay a levy in respect of the first and each subsequent levy period (as defined in regulation 2(1)). No levy is payable where the amount of the levy would be £10 or less.

Regulation 4 sets out how to calculate the amount of the levy.

Regulation 5 requires the levy in respect of a levy period to be paid by the 1st October following the end of that levy period.

In accordance with section 123(4) of the Act, any sum due by way of levy by virtue of these Regulations is to be treated for the purposes of the Act as if it were due by way of annual fee under section 100. Consequently, the Gambling Commission must, in accordance with section 119(3), revoke an operating licence if the holder of the licence fails to pay the levy (unless the Gambling Commission decides not to revoke the licence because it thinks that the failure to pay is attributable to administrative error).

A full impact assessment has not been produced for this instrument.