

General Betting Duty (GBD) Return

GBD return for profits from offering (online or terrestrial) bets at fixed odds, pool betting on horses or dogs, betting exchanges or spread betting.

You do not need to complete fields that are not relevant to your business. We'll assume that if you leave a field blank then the figure you're declaring for that field is zero.

What is this return for?							
Off o	course betting	Spread betting					
Bett	Betting exchange						
Basic information							
Business name Registration number ((you must complete this)				
Business address Period from DD MM YYYY			YYYY				
	Postcode	Period to DD MM YYYY					
Off course betting							
1	Number of betting shops in the UK for this return period						
2	Amounts due to the business for taxable bets						
3 Amounts paid by the business as winnings in respect of taxable bets							
4 Profits in period on which tax due							
5 Negative profits in period on which tax due							
6	Negative profits from previous return						
7	Total taxable profits						
8	Total losses						

	1					
9	Tax payable before adjustments					
10	Any under declared tax from pre					
11	Total tax due for off course betti					
Only	ting exchanges y complete this section if you're a ler off course betting.	betting	g exchange. Profits from taking be	ets on	exchanges should be declared	
12	Commission changes liable to tax					
13	Tax payable before any adjustments					
14	Any under declared tax from previous return periods					
15	Total net tax due in respect of betting exchanges					
Spr	ead betting					
			Financial		Others	
Profits in period on which tax is due		16		17		
Negative profits in period on which tax is due		18		19		
Negative profits from previous returns		20		21		
Total taxable profit		22		23		
Total losses		24		25		
Tax payable before adjustment		26		27		
Any under declaration tax from previous return periods		28		29		
Total tax due		30		31		
Total net tax due in respect of spread betting		32				
Total						
Total General Betting Duty payable		33				

Please make sure you have entered the total payable at box 33.

Declaration					
I declare that the information I've given in this tax return and any supplementary pages is correct and complete to the best of my knowledge and belief. I understand that I may have to pay financial penalties and face prosecution if I give false information.					
Signature	Date DD MM YYYY				