
Legal Landscape of Gambling Laws in India and UK

Mr Karan R. Rampure¹, Prof. Shivani Rajesh^{2*}

¹LLM Student, Symbiosis Law School (SLS)

²Assistant Professor, Symbiosis Law School (SLS)
Symbiosis International (Deemed University) (SIU),
Vimannagar, Pune, Maharashtra, India.

^{2*}Email: shivani.rajesh@symlaw.ac.in

Abstract

When people are idle, they tend to involve themselves into various activities for the purpose of entertainment. One such activity which is very common among people all around the world is gaming. And some of the different modes of gaming include Gambling and betting, where one can enjoy monetary benefit or a prize over the wager amount, which a player puts at stake for the purpose of participation. Due to the absence of updated gaming laws, there is continuous clash between the government and the stakeholders of gaming. This is not the case in all jurisdictions, but definitely in India, as the government looks forward to adhere to the principles of morality and ethics as well as balancing the interest of the stakeholders. The gaming laws prevailing in India backs to pre-independence period, however post-independence Indian Constitution empowered the State to regulate gaming laws in their jurisdiction. While some states have incorporated the pre-independence legislation adopted by the British India, few have adopted their own laws taking into consideration the already existing legislation as the model law. Few of the states of India have considered legality and illegality of the games depending completely upon the model law, the state's adopted legislation or the approach by the judiciary through the application of various tests. Because of the advancement in the technology, the application and scope of the rules and regulations have been nullified due to the ease in the access to online gaming from any part of the world, which has become a major challenge for the law-makers for the efficient execution of the said legislations. The research article seeks to address the key issues and challenges faced due to the lack of firm model law which shall help the states to update their legislations and bring in accordance with the countries that have adopted a fair legislation, the scope of which covers the technological advancement and also take into consideration the precedents that have led to the examination of the said games.

Keywords: Gaming, Gambling, Betting, Online Fantasy Sports (OFS).

Introduction

'Entertainment' as according to the Oxford Languages is defined as, "the action of providing or being provided with amusement or enjoyment", which basically means any action which holds the interest of a person can be considered as entertainment. Playing games can also be considered under this definition as it holds the interest of the player. But when it comes to gambling, these games which are played for the sake of entertainment are taken on another level as they involve the games of chance. The term "gambling" and "gaming" are not the same. "Gaming" is a broad terminology which can be understood as the action of playing not just gambling games but different video games as well, which might include betting and wagering as well.

Gaming activities were recognised back in 4th century BC. Since then, there have been various instances, when the activity of gaming was recognised under various texts and was also known as an activity which would make a person lose every important and essential part of his life that he would or could possibly put at stake and this trait was portrayed under the Indian mythology, Mahabharata. The recognition under these various texts cannot be ignored as many of them have been sources of laws that are adopted, them being the customary law. Recently on 5th July, 2018, the Law Commission of India has come up with a report on "Legal Framework: Gambling and Sports Betting Including in Cricket in India". The commission in its report based upon its findings, recommends that there is a need for regulating gaming, however does not talk about the issues and challenges that the law-makers would face when doing so.

In India, the centre and the states still adopt the law which was incorporated in 1867 at the time when it was under the British rule and since then this law has been acting as the model law for the states to legislate gaming laws in their jurisdiction. It for obvious reasons does not cover the online gaming activities, as internet was not invented then. This thesis would recognise not only the need for regulating gaming in India but would also recognise the

issues and challenges that it would face and therefore through a comparative and critical analysis of other countries which have adopted gaming laws, suggests as to how they can be faced or tackled.

Meaning Of Gambling and Betting

All generic forms of activities under betting and gambling are grouped under an umbrella term of "wagering". It's possible that an opposing party isn't necessary for it to happen. In certain cases, the operator is the one who runs the actual gaming operation by using a variety of different pretended schemes. It includes individuals making forecasts as to whether or not a certain event will take place.

As we witness different types and forms of gaming, which provide grounds for wagering to the people, it has actually become difficult to consider these definitions due to their differentiation.

Cambridge English Dictionary defined "gambling" as, "the activity of risking money on the result of something, such as a game or horse race, hoping to make money".

Oxford English Dictionary defined "betting" as, "an action of gambling money on the outcome of a race, game or other unpredictable event".

"Game Of Chance" And "Game of Skill"

Instruments of gaming are distinguished into two different categories, so as to enable the law makers to determine with the help of test a particular game would come under the roof of which category. These categories are explained as follows:

Game of Chance

It is any game in where the participant does not need to have any previous knowledge. Instead, all that is necessary is participation in a game or event, and the participant must depend on luck or chance to achieve a successful consequence. The majority of the time, these are games in which a player is not able to have a significant effect on the outcome of the game by directly using his skills, abilities, or technical know-how to improve his chances of winning. A good illustration as to how person's luck and the chances of a certain result both play a role in determining whether or not they would win handily is found in games using dice.

Game of Skill

In the meanwhile, the term "Game of Skill" pertains to all of the games that demand a certain set of skills and/or knowledge in order to play. In this case, the individual has the ability to affect his probability of winning, and the result is determined by how effectively one uses his or her knowledge and skills and therefore is able to precisely assess the situation in order to change it so that it works in their favour.

Gambling Laws in India

The Constitution of India on the Subject "Betting and Gambling"

Scholars on the Constitution believe that the Indian Constitution, provides a quasi-federal system, which necessitates the conclusion that the government is federal in structure but in spirit, it is unitary. In accordance with Article 246 of the Indian Constitution, the legislative powers are split amidst the Central government and the individual states on a variety of topics that are specified in the three legislative lists that are included in the VII Schedule. The Parliament being a central legislating body, has the freedom to operate concerning "Lotteries" organised by the Government of India as well as by the Government of any State as according to the Entry 40 of List I of the Constitution. Article 249 within the Constitution grants the Parliament the authority to enact legislation in the National Interest with regard to any item on the State List. Article 252 of the Constitution grants the Parliament the authority to enact legislation for two or more states in response to a request submitted by those states. Therefore, if there is a situation where the subject "Betting and Gambling" is in some manner legislated by the Centre/Parliament, then the same law shall not be struck down simply on the ground that it trespasses the powers of the States to legislate.

The entry that can be found in List II of the VII Schedule of the Constitution is referred to as "Entry 34", and it states that the state governments get the authority to enact legislation regarding gambling.

The Public Gambling Act, 1867

The British Gaming Act from 1845 and the Betting Act from 1853 both contributed to the formation of the Act of 1867. The Unlawful Games Act, 1541 was superseded by the Acts of 1845 and 1853, which rendered gambling contracts invalid at around the same time. The primary objective for the enactment of the Law of 1867 was to establish legal consequences for the gambling and for the operation of public gaming houses and establishments like casinos.

Since "Betting and Gambling" are included in Entry 34 of List II of the VII Schedule, the Indian Constitution delegates the authority to legislate for these topics to the respective state legislatures. Because of the way as constitution is structured, having a common central Legislation on the subject is difficult, provided if the Parliament makes a law by either exercising its power granted to it through Articles 249 or 250 of the Constitution, depending on the circumstance, or by exercising the power granted to it by Article 252 of the Constitution. In practical terms, the Act of 1867, which was adopted by the former British rulers and only extended to the North-West Provinces, the Presidencies of Fort William, the Punjab, Oudh, the Central Provinces, and British Burma, was the only law that applied.

All issues concerning the "Betting and Gambling" were included in Entry 36 of the List II of the Government of India Act, 1935. Therefore, in accordance with Section 100(3) of the said Act of 1935, only the provincial legislatures had the authority to establish legislation concerning "Betting and Gambling". Moreover, Entry 50 of List II of the Government of India Act 1935, provincial legislatures had the capacity to make and establish legislations concerning taxation and other like provisions of the "Betting and Gambling". The Government of India Act of 1935 was used as the basis for the categorization system that was included into the Constitution of India. As a response to the circumstance that betting and gambling are both included in Entry 34 of List II of the VII Schedule, only the legislatures of the individual states have the authority to enact legislation that are relevant to these activities stated under the said Entry. In addition, the state legislatures are given the authority to enact legislation for the imposition of taxes on "Betting and Gambling" by virtue of Entry 62 of the State List, which gives them this authority.

As a consequence of this, the Public Gambling Act completely stopped being a Central Legislation after the year 1935. This meant that it was no longer a legislation that was applicable to all of the region that constitutes India. Instead, it became a law that only applied to the individual states within India. In the current framework, the only way left to withstand its relevance is when approved by any one or more State legislatures.

Gambling Laws in United Kingdom

The United Kingdom regulated gambling and betting industry through its "Public Gambling Act, 1845" which has been now replaced by the "Gambling Act, 2005". In addition, the United Kingdom Act of 2005 was subjected to yet another review in the year 2020 in order to "ensure that it is suitable for the digital age". It is also important to consider that the Finance Act has made provisions for the taxation of income earned from gambling.

The foundation for gambling and the goals it seeks to accomplish can be found in the primary provisions of the Gambling Act, 2005. This section discusses various licencing goals in a broader context and outlines the three essential requirements to obtain a licence. These requirements are as follows:

First, The Section 3 of the 2005 act defines "Gambling", wherein the term encompasses, "gaming", "betting" and "lottery". The provision says that the activity shall be conducted fairly. Second, the ones of appropriate age shall only be allowed to participate in the gambling activities and the same shall be the duty of the operator. And third, maintaining an atmosphere free of crime within the gambling industry.

Subsequently, The Section 3 of the 2005 act defines "Gambling", wherein the term encompasses gaming, betting and lottery. The term "gaming" is defined under the act of 2005 as playing for reward/prize, a "game of chance". The term "game of chance" is defined in such a way which refers to either a game that involves both the characteristics of "skill" and "chance", or a game in which the concept of "chance" can be excluded through the use of exceptional "skill", however it does not refer to a "sport". The State Secretary has the discretion by regulation to ascertain a particular activity to be considered as a "game of chance" as per the purposes of the said provision.

The Section 9 of the Gambling Act, 2005 provides the definition for "betting". It is defined as, "accepting a bet on the outcome of a race, competition or other event or process, the likelihood of anything occurring or not occurring or whether anything is or is not true." The actual result of the wager has absolutely no bearing on anything. The wagering on sporting events is encompassed within the scope of this comprehensive definition.

The purpose of the legislation, "The Gambling Act, 2005" is to prevent "Children and other vulnerable persons from being harmed or exploited by gambling". It does this by regulating "gambling and betting" practises throughout the jurisdiction of United Kingdom. People over the age of sixteen are permitted to participate in lotteries, private or non-commercial betting and gambling, as long as they are above the age limit of sixteen, as stated in Section 50 of the Act. And those who are over the age of eighteen (i.e., are adult) are permitted to participate in any and all forms of "gambling". Therefore, individuals below the age of 18 are not permitted to gamble within the jurisdiction of Great Britain. In order to accomplish this goal, the Act criminalises a wide variety of activities that are associated with "betting and gambling", such as the practise of offering to pay a person to intentionally lose a game in order to make an income from a wager placed on the result of such game.

In order to provide greater clarity within the Act of 2005 passed in the United Kingdom, its sections have been divided under various parts, as follows:

- Part 1 of the act provides the interpretation to the definitions and clarifies the key concepts.
- Part 2 of the act talks about the Gambling Commission, its establishment, duties and responsibilities.

- Part 3 of the act provides provision for general offences with respect to the gambling activities.
- Part 4 of the act states the rules for the purpose of “protection of children and young persons” and facilitating such activities to such groups shall be an offence.
- Part 5, 6, 7 and 8 of the acts provides regulations for different types of licences like operating, personal, premises and appeals with respect to these licences.
- Part 9 to 18 deals with other aspects of gambling activities.

In order to address these concerns, such a comprehensive division of this has been carried out. It is essential to emphasize that the judicial pronouncements every so often assist the general public in comprehending the core principles underlying the Gambling Act of 2005.

The court that presided over the case known as “Sport England”, reaffirmed the distinction between “gaming” and “sports”, as outlined in Section 6 of the Gambling Act, 2005, and stated that “sport” is excluded from the very bifurcations involved in “gaming”, which include two major components known as “games of skill” and “games of chance”. In spite of the fact that the act of 2005 takes what is arguably a more unified approach, there is no formal negligible level. This is because the Act was determined to keep a check on the bifurcation that results from the Indian model, which can be problematic in certain circumstances.

Gambling Commission

In accordance with Section 20, a body corporate known as the “gambling commission” was established. This commission is in charge of regulating various forms of “gambling and betting” that are carried out by licenced operators. These licensed operators serve as betting intermediaries (i.e. middlemen) and provide other services associated with the gambling activities. The operators are supposed to pay a “remote gaming duty”, which goes towards financing and funding the “gambling commission” for their day-to-day operations.

Prior to the act of 2005, the “Gaming Board” was responsible for overseeing all gambling operations in Great Britain in accordance with the Gaming Act of 1968.

The Gambling Commission has been given permission to synchronise gambling and betting with the help of licenced operators. This will be accomplished through the incorporation of the operators. In the end, it is these operators who are responsible for funding the operation of the commission known as the “Remote Gaming Duty”.

Comparative Analysis of The Gaming Laws of India & United Kingdom

Gambling was one of many illegal activities that was common in the past of both India and the United Kingdom. India shares this trait with the United Kingdom. While UK has moved past the phase of viewing this activity as a moral wrong and is now accepting it as a source of income for the state, India continues to view it as a moral wrong and is working toward completely prohibiting it.

A quick perusal of both sets of laws is sufficient to demonstrate that the legislation in Great Britain has been updated to reflect recent developments, whereas the laws in India have not been updated in the slightest. The comparison that is both the most relevant and the most fundamental is how different cultures view differently the gambling activities. While there has been some progress made in the model used in the United Kingdom by designating gambling as a “leisure activity”, the concept of gambling in India is still seen as a socially unacceptable/immoral behaviour.

The government of the United Kingdom has concurrently opened the opportunities for adults, who are reasonable and reliable so as to enter into contracts. Thereby protecting children and minors from having their rights violated. About gambling in India, the moral and ethics rule is taken at face value, which creates a problem for the country. As according to the Law Commission Report No. 276, it went on to state the historical reference of the epic “Mahabharata”, wherein a game of dice the stakes involved a woman, and how the same goes ethically against the moral culture of India. In addition, the report went on to state how the same goes against the moral culture of India on an ethical level. In contrast to the situation in India, which has progressed to the point where it raises certain questions with regard to public safety and an increased risk to vulnerable age groups, gambling is comparatively controlled and regulated in the UK. In UK, a percentage of the population engages in the activity. As a result, the establishment of a regulatory mechanism in India would not only put a stop to the commission of illegal acts, but it would also bring about a greater good for society by prohibiting the operation of illegal rackets, revenue to the government and protection to the vulnerable groups.

The prevalence of betting and gambling websites online gave rise to a further worrying issue in this space. The Indian Act is extremely outdated in comparison to the UK Act of 2005, which has been updated to reflect through the subsequent amendments and advice notice of 2014 and the Gambling Regulations of 2017. Despite the fact that the majority of states in India have passed legislation that is comparable to the central legislation, the model has been thrown off because the internet has eliminated jurisdictional barriers. Offshore gambling organisers are now able to “take advantage of jurisdictional arbitrage to freely place bets, convert currencies into local or international, move money digitally across borders, and even allow for digital to physical money conversion, all in real time”, as a result of this technological advancement and significant development.

Therefore, the executive branch of the Indian government needs to think about the power it has under Article 249/250 of the Indian Constitution to enact a central law that would be one consolidated approach and would replace the various older parts of legislation. It would be unfair to place all of the blame on the executive structure too because the level of judicial ineffectiveness in India is significantly higher than that found in the United Kingdom. While there have been precedents in the United Kingdom that explain the distinction between “gambling” and “sports betting”. The Indian courts have failed to show any judicial activism on the subject, an example of the same being the Geeta Rani case, which is still pending in the court. As can be seen from the Vishaka case, the Supreme Court of India has, on previous occasions, looked into the international legal system in order to promulgate and enhance the domestic legal system.

A unified approach, such as the one used in the UK, provides for a legitimate regulatory and policy situation. This is in contrast to the situation in India, where it is subject to the legislation of individual states. Following this, the Finance Act in the UK was given the authority to regulate the income received by The Gambling Commission, which has subsequently been used for social causes as well. Moreover, this revenue has been allocated for charitable causes. Because there is no formalised regulatory mechanism in place, India has no choice but to see an increase in the amount of money that is taken out of the country as a result of illegal and unauthorised activities. In a manner similar/comparable to this, the United Kingdom Act of 2005 enacted additional regulations in order to determine whether or not an accused person's involvement in an offshore operator constitutes criminal activity. Taking into account the Indian context, there is no provision that relates to the criminal responsibility of offshore gambling; as a result, the practise has been on the upsurge for a significant amount, thereby presenting to the society a new problem in terms of gamblers and addicts who “pose harm to society in the form of criminal offences and bankruptcy costs, while issues related to degradation of quality of life and social fabric may present serious challenges to any legalisation of gambling activity for economic reasons”.

A summarized definition of gambling has been discovered in Section 3 of the Gambling Act, 2005. This definition encompasses all forms of gambling, including betting and operators working as third parties. The Indian model law i.e. The Public Gambling Act, 1867, that has been subject to change, has a strict definition in the majority of states, and only a very small number of states have changed their laws to include certain skill-based games and fantasy sports. The majority of the time, the rulings of the cases have been messed up because of these subjective definitions. In addition, the Indian courts have debated the act of “gambling” as a “game of chance” that exposes the moral and ethical wrongdoing of a person and as a result, has a negative impact on society. This is the reason why India's Public Gambling Act, 1867 is met with resistance not only from the perspective of the legislation, but also from the perspective of the society. Instead of focusing on who is to blame for problems, it is important to examine where we have made mistakes rather than making changes based on what should have been done in the first place when state laws were amended.

Gambling in the United Kingdom is now subject to regulations that make it possible for adults to engage in the activity as a form of “leisure”, rather than viewing it as an immoral activity that should be avoided. The fact that the Indian government has been incapable of transforming its own laws and has instead relied on individual state governments to do so has been a persistent and systemic issue with the country's legal system. The emergence of numerous platforms, such as Dream11, MyCircle11, Pokerbaazi, RummyCircle, etc. that have opened the door to more games of skill has consequently prompted the nation to contemplate an intriguing question, “Is this the appropriate time to include the topic of gambling in the Union List of the Constitution?” and the answer to this would clearly be that without wasting any more time over the morality and ethical issue of gambling, it is high time that the centre drafts a model law for the states to implement taking into consideration the United Kingdom's Gambling Act of 2005, as we have always incorporated laws from them, as India experiences growth and development, the biggest example of this would be the Companies Act and the prior act of 1867, which is still put to use even after independence.

Conclusion

In the virtual world, there seems to be no boundaries and connecting to people from one part of the world to the another has become not just possible but easy as well. The introduction of technological innovation such as smart phones and computers to the general public has provided them the access to the internet at their fingertips. Majority of the people today, find their source of entertainment over their internet accessible on their handheld devices, enabling them to enjoy the traditional offline activities on it, like shopping, watching movies on OTT platforms, listening music online, online gaming, etc. Now that people can participate in gaming activities like gambling and betting, the legality of it are of great concern. When these activities are carried on by people over the internet, they have their presence globally due to connectivity and easy accessibility from any part of the world that too while they are anonymous over the network. This has led to difficulty in the enforcement of laws as the scope of rules and regulation are restricted only to the jurisdiction of the nations or states in which it is being implemented. When it comes to gambling, it is an activity which is interpreted by the countries differently, like some nations consider it as an act which affects the morality, principles and ethics of the people and therefore they find it necessary to completely prohibit/ban it. Some nations instead of completely banning the gaming activities choose

to curb it with the help of legislations. However, because of the internet the prohibition of these activities in a particular jurisdiction are almost impossible.

The laws should always improve, adapt and overcome when dealing with various issues and matters like gaming, as many countries have not been successful in completely prohibiting gambling and betting particularly as these activities are now practised online over the internet as well. These transnational character of gaming over online platforms needs complete change in approach by the legislators as they have failed to prohibit it. It would be better to regulate these activities as it would enable them to generate revenue as well as employment opportunities, considering that something would be better than nothing, anyways these activities do not pay back when function illegally. India has implemented the gambling regulation which was adopted during British India i.e., in 1867. However, even after the independence and adoption of the Constitution of India in 1949, the same law acts as a model law for the states of the nation. The states are empowered under the Indian Constitution to legislate on the subject of “gambling and betting”. Yet many of these states have adopted Public Gambling Act, 1867. States like Goa, Sikkim, Nagaland among other states which have adopted their own legislation have witness drastic growth in the revenue earned through the gaming activities in the last decade.

Online gaming activities like gambling and betting have started to dominate and grow rapidly. Regulating this easily accessible activity would help in generating revenue as well as ensure transparency further denying the opportunities to the underworld to manipulate the system and illegal acts like money laundering through gaming sources in the country. This revenue generated can be used for the development and growth of nation and its citizens i.e., public welfare. Regulating these activities would further authorise and enable agencies to track minors and addicts of gambling and help them get out of this menace, which was only performed for the purpose of entertainment and leisure and would further put a stop the growth of black money.

Not all gaming activities are legalised in the states of India, as they have prioritised morality and ethics over the revenues from it, considering the self-destructing nature of it which has also been portrayed under various epics like Mahabharata. Some states have legalised the activities which comes under the category of “games of skill” and not “games of chance”. For the purpose of this categorisation/bifurcation of the gaming activities in order to allow or impose restriction over it, Indian judiciary has adopted various steps in examining and analysing the situation and international cases so as to adjudicate and come up with the “dominant factor test” in the absence of a tailored made legislation. Based upon the test the games are classified as skill or chance, yet there is the issue of uniformity among the states as an activity legal in one state may or may not be legal in the other state.

From the above stated research and analysis we conclude our research question that, current legislation that are regulating gambling in the different states of India are not sufficient as they lack in uniformity and online gaming activities have become a greater challenge for all of these states and therefore there is an immediate need for model law on the part of the centre urgently and immediately as the revenue that is estimated to be lose YoY is rising, which has led to money laundering and increase of black money that is circulating because of the gaming activities. Secondly, “dominant factor test” recognised by the Indian judiciary for classification of games is sufficient, however it is not effective because of the unambiguous nature of the enforcement of the rules and regulations of the states in India, once the test has been laid down under a legislation and its legality is determined various steps like KYC-like systems can be adopted by all of the gaming operators, this would help in recognising the players, intermediary, gaming operators and others involved to be monitor and shall be brought under a scrutiny.

And lastly, as India was colonised before their independence, they were ruled and were governed under the British rule and therefore, the legislation of United Kingdom has always been a model or prescription for the legislators. However, as gaming activities like gambling and betting were considered as immoral and unethical, the Indian government had adopted the gambling act of 1867 but did not consider to implement the gambling act of 2005, which is adopted by the UK for regulation of all gaming activities and agencies and bodies related to it. The act of 2005 has found to be successful even with the acting up of gaming activities online there and the parts which have not been successful there shall be considered as case study and then shall considerably be acted upon by the law makers of India. Regulating gaming shall be the best choice for India, considering the growing talent and use of technology among the people of India. Not regulating such activities shall only lead to illegal working of them hence the same shall be considered by the legislative bodies of India.

References

- [1] Lohiya & Pawar, A Gamble of Laws: Reconciling the Conflicting Jurisprudence on Gambling Laws in India, 13 NALSAR Stud. L. REV. 27 (2019).
- [2] Sharma D, A Comparative Analysis of the Gambling Laws in India & Great Britain, 1(2) Global Sports Policy Review, 119-139 (2021)
- [3] *Law Commission of India*, Report No. 276, Legal Framework: Gambling and Sports Betting Including in Cricket in India. (July, 2018) <https://lawcommissionofindia.nic.in/reports/Report276.pdf> (Last visited on July 15, 2022).

- [4] Adhikari R, Karnataka High Court Quashes Online Gaming Ban as Unconstitutional, (17th February, 2022) <https://www.mondaq.com/india/gaming/1162500/karnataka-high-court-quashes-online-gaming-ban-as-unconstitutional> (Last visited on July 19, 2022)
- [5] Review of the Gambling Act 2005: Terms of Reference and Call for Evidence, UK Gov. (2020) <https://www.gov.uk/government/publications/review-of-the-gambling-act-2005-terms-of-reference-and-call-for-evidence/review-of-the-gambling-act-2005-terms-of-reference-and-call-for-evidence> (Last visited on July 20, 2022)
- [6] Taxation of Gambling in the UK, LexisNexis. (2021)
- [7] <https://www.lexisnexis.co.uk/legal/guidance/taxation-of-gambling-in-the-uk> (Last visited on July 20, 2022)
- [8] Mahyera R, Saving Cricket: A Proposal for the Legalization of Gambling in India to Regulate Corrupt Betting Practices in Cricket. 26 EMORY INT L. Rev. 378. (2012)
- [9] Davies R, Maximum State for Fixed-Odds Betting Terminals Cut to £2.
- [10] <https://www.theguardian.com/uk-news/2018/may/17/maximum-stake-for-fixed-odds-betting-terminals-cut-to-2> (Last visited on July 21, 2022)
- [11] Carl Rosher, The Gambling Law Review: United Kingdom. <https://thelawreviews.co.uk/title/the-gambling-law-review/united-kingdom#footnote-006> (Last visited on July 21, 2022)
- [12] Srikanth, Regulating Online Gambling: The Indian Perspective, 1 Computer Law and Security Review (23rd March, 2011)
- [13] Bose M. L., Social and Cultural History of Ancient India. Concept Publishing Co. p. 179 (1998)
- [14] Legal Framework: Gambling and Sports Betting Including Cricket in India. <https://prsindia.org/policy/report-summaries/legal-framework-gambling-and-sports-betting-including-cricket-india>
- [15] What is the Legal Status of Gambling Regulations in India in 2021?
- [16] <https://www.hindustantimes.com/brand-post/whats-the-legal-status-of-gambling-regulations-in-india-in-2021-101623671189683.html> (Last visited on July 15, 2022)
- [17] K. C. Wheare, Modern Constitutions. 51 (Oxford University Press, 1962)
- [18] Carl Rohsler, Unlawful Games Act, 1541, 33 HEN. 8 C. 9, 129 (2017)
- [19] Review of the Gambling Act 2005: Terms of Reference and Call for Evidence, UK Gov. (2020) <https://www.gov.uk/government/publications/review-of-the-gambling-act-2005-terms-of-reference-and-call-for-evidence/review-of-the-gambling-act-2005-terms-of-reference-and-call-for-evidence>
- [20] Review of the Gambling Act 2005: Terms of Reference and Call for Evidence, UK Gov. (2020) <https://www.gov.uk/government/publications/review-of-the-gambling-act-2005-terms-of-reference-and-call-for-evidence/review-of-the-gambling-act-2005-terms-of-reference-and-call-for-evidence>
- [21] Taxation of Gambling in the UK, LexisNexis. (2021)
- [22] <https://www.lexisnexis.co.uk/legal/guidance/taxation-of-gambling-in-the-uk> (Last visited on July 20, 2022)
- [23] Taxation of Gambling in the UK, LexisNexis. (2021)
- [24] <https://www.lexisnexis.co.uk/legal/guidance/taxation-of-gambling-in-the-uk> (Last visited on July 20, 2022)
- [25] Law Commission of India, Report No. 276, Legal Framework: Gambling and Sports Betting Including in Cricket in India, (July 2018). <https://lawcommissionofindia.nic.in/reports/Report276.pdf> (Last visited on July 23, 2022)