



# Finance Act 2002

## 2002 CHAPTER 23

### PART 1

#### EXCISE DUTIES

##### *Betting and gaming duties*

#### **10 Rates of gaming duty**

- (1) For the Table in section 11(2) of the Finance Act 1997 (c. 16) (rates of gaming duty) substitute—

“TABLE

---

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £488,000	2.5 per cent.
The next £1,083,500	12.5 per cent.
The next £1,083,500	20 per cent.
The next £1,897,000	30 per cent.
The remainder	40 per cent.”

---

- (2) This section has effect in relation to accounting periods beginning on or after 1st April 2002.

**Status:**

Point in time view as at 23/01/2003.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 10.