



# Finance Act 2015

## 2015 CHAPTER 11

### PART 2

#### EXCISE DUTIES AND OTHER TAXES

##### *Gaming duty*

#### **60 Rates of gaming duty**

(1) In section 11(2) of FA 1997 (rates of gaming duty) for the table substitute—

“TABLE

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<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £2,347,500	15 per cent
The next £1,618,000	20 per cent
The next £2,833,500	30 per cent
The next £5,981,000	40 per cent
The remainder	50 per cent”

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(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2015.

**Status:**

Point in time view as at 26/03/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2015, Section 60.