



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Gaming duty

91 Amounts of gross gaming yield charged to gaming duty

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

“TABLE

| Part of gross gaming yield | Rate |
|----------------------------|-------|
| The first £2,471,000 | 15% |
| The next £1,703,500 | 20% |
| The next £2,983,000 | 30% |
| The next £6,296,500 | 40% |
| The remainder | 50%”. |

(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2020.