



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Gaming duty

10 Gaming duty to replace gaming licence duty.

- (1) A gaming licence shall not be required under section 13 of the ^{M1}Betting and Gaming Duties Act 1981 (gaming licence duty) for any gaming on or after 1st October 1997; but a duty of excise (to be known as “gaming duty”) shall be charged in accordance with section 11 below on any premises in the United Kingdom where gaming to which this section applies (“dutiable gaming”) takes place on or after that date.
- (2) Subject to subsections (3) and (4) below, this section applies to gaming by way of any of the following games, that is to say, baccarat, punto banco, big six, blackjack, boule, [^{F1}casino hold ‘em poker,] casino stud poker, chemin de fer, chuck-a-luck, craps, crown and anchor, faro, faro bank, hazard, [^{F2}let it ride,][^{F3}pai gow poker,] poker dice, pontoon, French roulette, American roulette [^{F4}sic bo], super pan 9, [^{F5}Texas hold ‘em bonus poker,][^{F6}three card poker], trente et quarante, [^{F7}two way Texas hold ‘em casino poker,][^{F8}ultimate Texas hold ‘em poker,] vingt-et-un, and wheel of fortune.
- (3) This section does not apply to any lawful gaming which is gaming to which any of the following provisions applies and takes place in accordance with the requirements of that provision, that is to say—
 - (a) [^{F9}Part 1 of Schedule 15 to the Gambling Act 2005] or Article 55(2) of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (private parties);
 - (b) [^{F10}section 279 of that Act] (premises licensed for the sale of liquor);
 - ^{F11}(c)
 - (d) ^{F12}... Article 126 of that Order (gaming at entertainments not held for private gain);

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- (e) [^{F13}Part 13 of that Act] or Article 153 or 154 of that Order (amusements with prizes).
- [^{F14}(3A) This section does not apply to any gaming taking place by means of a machine that is an amusement machine for the purposes of the Betting and Gaming Duties Act 1981.
- (3B) This section does not apply to any lawful gaming which consists of games played in Great Britain at an entertainment in respect of which all the payments made by the players (whether by way of entrance fee or stake or otherwise) are, after making permissible deductions from those payments, applied for a purpose other than that of private gain (within the meaning of the Gambling Act 2005).
- (3C) For the purposes of subsection (3B), only the following deductions are permissible deductions—
- (a) deductions on account of reasonable expenses incurred in providing the facilities for the purposes of the games, and
 - (b) deductions for the provision of prizes or awards in respect of the games.]
- (4) This section does not apply to [^{F15}any gaming which takes place on any premises in Great Britain of—
- (a) a members' club within the meaning of the Gambling Act 2005 (see section 266), or
 - (b) a miners' welfare institute within the meaning of that Act (see section 268).]
- (5) The Treasury may by order made by statutory instrument add to the games mentioned in subsection (2) above if it appears to them, having regard to the character of the game and the circumstances in which it is played, that it is appropriate to do so.
- (6) Any reference in this section, or in an order under subsection (5) above, to a particular game shall be taken to include a reference to any game (by whatever name called) which is essentially similar to that game.

Textual Amendments

- F1** Words in s. 10(2) added (with effect in accordance with art. 2 of the amending S.I.) by [The Gaming Duty \(Additional Games\) Order 2007 \(S.I. 2007/2910\)](#), arts. 1, **3(a)**
- F2** Words in s. 10(2) added (with effect in accordance with art. 2 of the amending S.I.) by [The Gaming Duty \(Additional Games\) Order 2007 \(S.I. 2007/2910\)](#), arts. 1, **3(b)**
- F3** Words in s. 10(2) added (with effect in accordance with art. 2 of the amending S.I.) by [The Gaming Duty \(Additional Games\) Order 2007 \(S.I. 2007/2910\)](#), arts. 1, **3(c)**
- F4** Words in s. 10(2) inserted (24.7.2002 with effect in relation to games begun on or after 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), s. **11**
- F5** Words in s. 10(2) added (with effect in accordance with art. 2 of the amending S.I.) by [The Gaming Duty \(Additional Games\) Order 2007 \(S.I. 2007/2910\)](#), arts. 1, **3(d)**
- F6** Words in s. 10(2) inserted (24.7.2002 with effect in relation to games begun on or after 24.4.2002) by [Finance Act 2002 \(c. 23\)](#), s. **11**
- F7** Words in s. 10(2) added (with effect in accordance with art. 2 of the amending S.I.) by [The Gaming Duty \(Additional Games\) Order 2007 \(S.I. 2007/2910\)](#), arts. 1, **3(e)**
- F8** Words in s. 10(2) added (with effect in accordance with art. 2 of the amending S.I.) by [The Gaming Duty \(Additional Games\) Order 2007 \(S.I. 2007/2910\)](#), arts. 1, **3(f)**
- F9** Words in s. 10(3)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(a\), 23\(2\)](#); [S.I. 2007/2532](#), art. 2
- F10** Words in s. 10(3)(b) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(b\), 23\(2\)](#); [S.I. 2007/2532](#), art. 2

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- F11** S. 10(3)(c) repealed (1.9.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 17(2)(c), 23(2), **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, art. 2
- F12** Words in s. 10(3)(d) repealed (1.9.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 17(2)(d), 23(2), **Sch. 27 Pt. 6(3)**; S.I. 2007/2532, art. 2
- F13** Words in s. 10(3)(e) substituted (1.9.2007) by Finance Act 2007 (c. 11), **Sch. 25 paras. 17(2)(e), 23(2)**; S.I. 2007/2532, art. 2
- F14** S. 10(3A)-(3C) inserted (1.9.2007) by Finance Act 2007 (c. 11), **Sch. 25 paras. 17(3), 23(2)**; S.I. 2007/2532, art. 2
- F15** Words in s. 10(4) substituted (1.9.2007) by Finance Act 2007 (c. 11), **Sch. 25 paras. 17(4), 23(2)**; S.I. 2007/2532, art. 2

Marginal Citations

- M1** 1981 c. 63.
- M2** S.I. 1985/1204 (N.I. 11).

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