



Finance Act 2002

2002 CHAPTER 23

PART 1

EXCISE DUTIES

Betting and gaming duties

12 Pool betting duty etc

- (1) Schedule 4 to this Act has effect.
- (2) In that Schedule, Part 1—
 - makes provision about pool betting duty, and
 - provides for coupon betting to cease to be subject to pool betting duty but to be subject to general betting duty instead,and Part 2 contains minor amendments and transitional provisions.
- (3) The amendments made by paragraph 2 of that Schedule have effect for the purposes of accounting periods beginning on or after 31st March 2002; but this does not apply to the substitution of the new regulation-making provisions.
- (4) The amendments made by paragraphs 3 and 4 of that Schedule apply to bets made on or after 31st March 2002.
- (5) Subsections (1) to (4) shall (subject to subsections (6) and (7)) be deemed to have come into force on 31st March 2002.
- (6) Subsection (1), so far as relating to paragraphs 5, 6(a) and (c), 7 to 9, 10(1), (2), (5) to (11), (13) and (14), 11, 12(1) and (3), 13 and 14 of Schedule 4 to this Act, shall be deemed to have come into force on 24th April 2002.
- (7) Subsection (1), so far as relating to—
 - (a) the substitution of the new regulation-making provisions by paragraph 2 of that Schedule, and

Status: Point in time view as at 21/07/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 12. (See end of Document for details)

(b) paragraphs 10(3), (4) and (12) and 12(2) of that Schedule, comes into force on the day on which this Act is passed; but the powers conferred by the new regulation-making provisions are exercisable only as respects accounting periods beginning after that day.

- (8) In this section “the new regulation-making provisions” means the following new provisions of the Betting and Gaming Duties Act 1981 (c. 63)—
- section 7D(6) to (8),
 - section 7E(4) and (5),
 - section 7F(6) and (7),
 - section 8(3) and (4), and
 - section 8B(1)(b) and (2).

Commencement Information

- II** [S. 12](#) wholly in force; [s. 12\(1\)](#) in force at 31.3.2002 or 24th April 2002, otherwise s. 12 in force at 24.7.2002, see. [s. 12\(5\)-\(7\)](#)

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 12.